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Return of Organization Exempt From Income Tax

2012

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2012 calendar year, or tax year beginning 7/01, 2012, and ending 6/30, 2013

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C PARENTING NOW! 86 CENTENNIAL LOOP EUGENE, OR 97401	D Employer Identification Number 93-0706557
		E Telephone number 541-484-5316

F Name and address of principal officer Mika Singer Same As C Above	H(a) Is this a group return for affiliates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	H(b) Are all affiliates included? If 'No,' attach a list (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>

I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3), <input type="checkbox"/> 501(c) () (insert no.), <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527
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J Website: WWW.PARENTINGNOW.ORG

K Form of organization: <input checked="" type="checkbox"/> Corporation, <input type="checkbox"/> Trust, <input type="checkbox"/> Association, <input type="checkbox"/> Other	L Year of Formation: 1978	M State of legal domicile: OR
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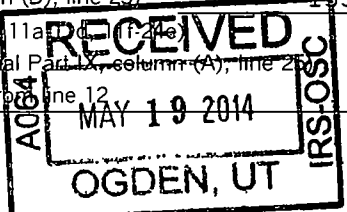
Part I Summary

1 Briefly describe the organization's mission or most significant activities: ALL CHILDREN ARE RAISED BY NURTURING, SKILLED PARENTS

2 Check this box 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)	17
4 Number of independent voting members of the governing body (Part VI, line 1b)	17
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	60
6 Total number of volunteers (estimate if necessary)	200
7a Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b Net unrelated business taxable income from Form 990-T, line 34	0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	686,270.	580,613.
9 Program service revenue (Part VIII, line 2g)	517,964.	401,420.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,803.	-74.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	27,848.	90,582.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,234,885.	1,072,541.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	985,597.	933,537.
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25)	135,520.	
17 Other expenses (Part IX, column (A), lines 11a, 11b, 11c, 11d, 11e, 11f, 11g, 11h, 11i, 11j, 11k, 11l, 11m, 11n, 11o, 11p, 11q, 11r, 11s, 11t, 11u, 11v, 11w, 11x, 11y, 11z)	323,969.	303,043.
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 21)	1,309,566.	1,236,580.
19 Revenue less expenses Subtract line 18 from line 12	-74,681.	-164,039.
20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	1,556,382.	1,386,390.
22 Net assets or fund balances Subtract line 21 from line 20	305,716.	267,900.
	1,250,666.	1,118,490.



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: <i>Mika Singer</i>	Date: 5/14/14
	Type or print name and title: Mika Singer, Managing Director	

Paid Preparer Use Only	Print/Type preparer's name: [Redacted]	Preparer's signature: Self-Prepared	Date: [Redacted]	Check <input checked="" type="checkbox"/> if self-employed	PTIN: [Redacted]
	Firm's name: [Redacted]	Firm's EIN: [Redacted]	Phone no: [Redacted]		
	Firm's address: [Redacted]				

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED JUN 12 2014

G17 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

X

1 Briefly describe the organization's mission.

ALL CHILDREN ARE RAISED BY NURTURING, SKILLED PARENTS

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 X

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 X

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 and section 4947(a)(1) trusts 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 \$ 311,066. including grants of \$) (Revenue \$ 287,546.)

HEALTHY FAMILIES - HEALTHY FAMILIES PROGRAM IS A STATEWIDE PROGRAM THAT PROVIDES HOME VISITS TO FIRST TIME MOTHERS WHO HAVE CERTAIN RISK FACTORS THAT PUT THEIR INFANTS AT-RISK FOR CHILD ABUSE. THROUGH A CONTRACT WITH LANE COUNTY, WE SERVE ELIGIBLE FAMILIES IN LANE COUNTY. OUR FAMILY SUPPORT WORKERS PROVIDE PARENTING EDUCATION AND SUPPORT, MODEL APPROPRIATE INTERACTIONS, PERFORM DEVELOPMENTAL SCREENINGS, PROVIDE REFERRALS TO RESOURCES, AND HELP PARENTS IDENTIFY AND MEET GOALS. WE ARE CERTIFIED BY HEALTHY FAMILIES AMERICA.

4b (Code) (Expenses \$ 215,574. including grants of \$) (Revenue \$ 669,654.)

MAKE PARENTING A PLEASURE IS A GROUP BASED PARENTING EDUCATION AND SUPPORT PROGRAM FOR PARENTS WHO ARE EXPERIENCING HIGH LEVELS OF STRESS AND HAVE CHILDREN AGED 0-8. PARENTS LEARN HOW TO MANAGE STRESS, IMPROVE COMMUNICATION, POSITIVE DISCIPLINE STRATEGIES AND HOW TO ACCESS RESOURCES.

4c (Code) (Expenses \$ 215,501. including grants of \$) (Revenue \$ 87,949.)

CURRICULA SALES AND TRAINING - THROUGH OUR PARENTING NOW! DIVISION, WE EXTEND OUR MISSION AND SHARE OUR EXPERTISE WITH OTHER ORGANIZATIONS THAT WORK WITH FAMILIES THROUGH THE SALES OF OUR NATIONALLY RECOGNIZED PARENTING EDUCATION CURRICULA AND PARENT EDUCATOR TRAININGS. OVER 150 SITES IN OREGON, AND 850 SITES NATIONWIDE AND IN 18 OTHER COUNTRIES HAVE PURCHASED OUR CURRICULA SINCE 1997.

4d Other program services (Describe in Schedule O) See Schedule O

(Expenses \$ 241,832. including grants of \$) (Revenue \$ 27,392.)

4e Total program service expenses 983,973.

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)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (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? If 'Yes,' complete Schedule C, Part 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? If 'Yes,' complete Schedule C, Part II		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 Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		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? If 'Yes,' complete Schedule D, Part 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? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		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? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		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? If 'Yes,' complete Schedule D, Part VI	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? If 'Yes,' complete Schedule D, Part VII		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? If 'Yes,' complete Schedule D, Part VIII		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? If 'Yes,' complete Schedule D, Part IX	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		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)? If 'Yes,' complete Schedule D, Part X		X
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14 a 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? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		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? If 'Yes,' complete Schedule G, Part I (see instructions)		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? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States 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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</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) and 501(c)(4) 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 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity 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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <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, Parts II, III, IV, and 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 in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable		
1 b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	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		
2 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)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
4 a	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)?		X
4 b	If 'Yes,' enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	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?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7 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?	X	
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10 a	Initiation fees and capital contributions included on Part VIII, line 12		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
11 a	Gross income from members or shareholders		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 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		
13 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		
13 c	Enter the amount of reserves on hand		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		

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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1 a 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 in Schedule O	1 a	17	
b Enter the number of voting members included in line 1a, above, who are independent	1 b	17	
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 or 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
7 a 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?	7 a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?	7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8 a	X	
b Each committee with authority to act on behalf of the governing body?	8 b	X	
9 Is there any officer, director or 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 in Schedule O	9		X

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

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a	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?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12 a	X
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. See Schedule O	12 c	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. See Schedule O	15 a	X
b Other officers of key employees of the organization. If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)	15 b	X
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	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 taken steps to safeguard the organization's exempt status with respect to such arrangements?	16 b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed OR
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
PARENTING NOW!, INC. 86 CENTENNIAL LOOP EUGENE OR 97401 541-484-5316

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

Check if Schedule O contains a response to any question in this Part VII

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

1 a 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) Kathy Smith Director	1 0	X						0.	0.	0.
(2) J Mark Eddy Director	1 0	X						0.	0.	0.
(3) Ian T Richardson Director	1 0	X						0.	0.	0.
(4) Robin Matthews Treasurer	1 0	X		X				0.	0.	0.
(5) David E Anderson Director	1 0	X						0.	0.	0.
(6) Paul Bouressa Director	1 0	X						0.	0.	0.
(7) Susan Castillo Director	1 0	X						0.	0.	0.
(8) Sheri Greatwood Director	1 0	X						0.	0.	0.
(9) Laura Illig Secretary	1 0	X						0.	0.	0.
(10) Linda L King Secretary	1 0	X		X				0.	0.	0.
(11) Rachelle Villano Vice President	1 0	X		X				0.	0.	0.
(12) Phil Weiler President	1 0	X		X				0.	0.	0.
(13) Todd Nelson Director	1 0	X						0.	0.	0.
(14) Rueben Mayes Director	1 0	X						0.	0.	0.

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

(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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(15) Wendy Jett Director	1 0	X						0.	0.	0.
(16) RL Widmer Director	1 0	X						0.	0.	0.
(17) Katharine Gallagher Director	1 0			X				0.	0.	0.
(18) Minalee Saks Executive Direc	40 0			X				66,001.	0.	0.
(19) Mika Singer Mnging Director	32 0			X				31,616.	0.	0.
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total								97,617.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								97,617.	0.	0.

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 or 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 in compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question 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, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c 188,253.				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above.	1 f 392,360.				
	g Noncash contributions included in lns 1a-1f. \$	55,865.				
	h Total. Add lines 1a-1f		580,613.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a Contract Revenue		287,546.	287,546.		
	b Curricula Sales/Training		87,849.	87,849.		
	c Parent Dues		26,025.	26,025.		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		401,420.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses		74.		
		c Gain or (loss)		-74.		
	d Net gain or (loss)		-74.	-74.		
	8 a Gross income from fundraising events (not including \$ 188,253. of contributions reported on line 1c) See Part IV, line 18	a	149,533.			
		b Less direct expenses	b	60,394.		
		c Net income or (loss) from fundraising events		89,139.		
	9 a Gross income from gaming activities See Part IV, line 19	a				
		b Less direct expenses	b			
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a Miscellaneous Income		1,443.	1,443.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		1,443.				
12 Total revenue. See instructions		1,072,541.	402,789.	0.	0.	

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 to any question 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 governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	97,617.	63,182.	17,935.	16,500.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	667,884.	545,013.	50,891.	71,980.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	84,378.	65,103.	9,006.	10,269.
10 Payroll taxes	83,658.	66,047.	7,874.	9,737.
11 Fees for services (non-employees)				
a Management	6,143.	6,143.		
b Legal				
c Accounting	7,251.		7,251.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)				
12 Advertising and promotion	1,935.	1,073.		862.
13 Office expenses	23,901.	22,179.	874.	848.
14 Information technology	15,223.	11,251.	285.	3,687.
15 Royalties				
16 Occupancy	9,495.	9,495.		
17 Travel	13,340.	13,013.	327.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	940.	857.	83.	
20 Interest	8,221.	8,221.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	90,408.	90,299.	109.	
23 Insurance	14,372.	11,614.	2,758.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Contracts</u>	24,300.	3,381.	11,956.	8,963.
b <u>Inventory Change</u>	18,786.	18,786.		
c <u>Repairs & Maintenance</u>	13,833.	13,833.		
d <u>Printing and Publications</u>	12,938.	6,269.	1,405.	5,264.
e All other expenses	41,957.	28,214.	6,333.	7,410.
25 Total functional expenses. Add lines 1 through 24e	1,236,580.	983,973.	117,087.	135,520.
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 to any question in this Part X

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing	167,359.	1	113,438.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	87,033.	3	76,456.
	4	Accounts receivable, net	101,549.	4	34,429.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	55,926.	8	49,746.
	9	Prepaid expenses and deferred charges	23,119.	9	21,896.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 983,365.		
	b	Less accumulated depreciation	10b 366,447.	10c	616,918.
	11	Investments – publicly traded securities		11	
	12	Investments – other securities See Part IV, line 11		12	
	13	Investments – program-related See Part IV, line 11		13	
	14	Intangible assets	231,148.	14	196,796.
	15	Other assets See Part IV, line 11	263,043.	15	276,711.
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,556,382.	16	1,386,390.	
LIABILITIES	17	Accounts payable and accrued expenses	163,776.	17	137,484.
	18	Grants payable		18	
	19	Deferred revenue	51,633.	19	60,844.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	90,307.	23	69,572.
	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	305,716.	26	267,900.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,057,198.	27	987,597.
	28	Temporarily restricted net assets	193,468.	28	130,893.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	1,250,666.	33	1,118,490.
34	Total liabilities and net assets/fund balances	1,556,382.	34	1,386,390.	

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,072,541.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,236,580.
3	Revenue less expenses Subtract line 2 from line 1	3	-164,039.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,250,666.
5	Net unrealized gains (losses) on investments	5	20,685.
6	Donated services and use of facilities	6	45,671.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O) See Schedule O	9	-34,493.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,118,490.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

1 Accounting method used to prepare the Form 990 Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in 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

Separate basis Consolidated basis Both consolidated and separate basis

b 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

Separate basis Consolidated basis Both consolidated and separate basis

c 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 in Schedule O

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?

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2 a		X
2 b	X	
2 c	X	
3 a		X
3 b		

BAA

Form 990 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization PARENTING NOW!	Employer identification number 93-0706557
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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 11, 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).** (Attach Schedule E)
- 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)** Enter the hospital's name, city, and state _____
- 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).** (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 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).** (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 9 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 – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I b Type II c Type III – Functionally integrated d Type III – Non-functionally integrated

- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) of section 509(a)(2)
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any 'unusual grants'.)	805,745.	863,140.	578,841.	686,270.	580,613.	3,514,609.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	805,745.	863,140.	578,841.	686,270.	580,613.	3,514,609.
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)						262,184.
6 Public support. Subtract line 5 from line 4						3,252,425.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	805,745.	863,140.	578,841.	686,270.	580,613.	3,514,609.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	19,511.	6,251.	4,579.	4,954.		35,295.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.) See Part IV	51,273.	92,219.	191,597.	135,130.	150,976.	621,195.
11 Total support. Add lines 7 through 10						4,171,099.
12 Gross receipts from related activities, etc (see instructions)					12	2,174,330.
13 First five 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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	77.98 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	87.84 %
16a 33-1/3% support test – 2012. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test – 2011. 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 ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2012. 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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2011. 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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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

Calendar year (or fiscal yr beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lns 9, 10c, 11, and 12)						

14 First five 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

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests – 2012. 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 – 2011. 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

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

Employer identification number

PARENTING NOW!

93-0706557

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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 are a 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 programs
- 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' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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

	Amount
1 c	
1 d	
1 e	
1 f	

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

2 a Did the organization include an amount on Form 990, Part X, line 21? Yes No

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

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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 Temporarily restricted endowment ▶ _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%

3 a 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)		
3a(ii)		
3b		

b If 'Yes' to 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. 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
1 a Land		168,863.		168,863.
b Buildings		701,748.	277,649.	424,099.
c Leasehold improvements				
d Equipment		112,754.	88,798.	23,956.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				616,918.

BAA

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

(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) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) BENEFICIAL INT IN ASSETS HELD BY OTHERS	276,711.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	276,711.

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	

2. FIN 48 (ASC 740) Footnote 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 FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		AUCTION (event type)	(event type)	None (total number)	(add column (a) through column (c))
REVENUE	1	Gross receipts	337,786.		337,786.
	2	Less Charitable contributions	188,253.		188,253.
	3	Gross income (line 1 minus line 2)	149,533.		149,533.
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	18,647.		18,647.
	7	Food and beverages	3,214.		3,214.
	8	Entertainment			
	9	Other direct expenses	38,533.		38,533.
	10	Direct expense summary Add lines 4 through 9 in column (d)			60,394.
	11	Net income summary. Combine line 3, column (d), and line 10			89,139.

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
		(add column (a) through column (c))			
REVENUE	1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No
	7	Direct expense summary Add lines 2 through 5 in column (d)			
	8	Net gaming income summary Combine lines 1, column (d) and line 7			

9 Enter the state(s) in which the organization operates gaming activities _____
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If 'No,' explain _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If 'Yes,' explain _____

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in.
a The organization's facility 13a %
b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records
Name Address

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? Yes No
b If 'Yes,' enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
c If 'Yes,' enter name and address of the third party

Name Address

16 Gaming manager information
Name
Gaming manager compensation \$
Description of services provided
Director/officer Employee Independent contractor

17 Mandatory distributions
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Multiple horizontal lines for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2012

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organizations answered 'Yes'
on Form 990, Part IV, lines 29 or 30.**

▶ **Attach to Form 990.**

Name of the organization

PARENTING NOW!

Employer identification number

93-0706557

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art				
2 Art – Historical treasures				
3 Art – Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities – Publicly traded				
10 Securities – Closely held stock				
11 Securities – Partnership, LLC, or trust interests				
12 Securities – Miscellaneous				
13 Qualified conservation contribution – Historic structures				
14 Qualified conservation contribution – Other				
15 Real estate – Residential				
16 Real estate – Commercial				
17 Real estate – Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (AUCTION ITEMS)	X	300	55,865.	FAIR MKT VAL
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If 'Yes,' describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30a		X
31	X	
32a		X
33		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2012

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2012

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or 990-EZ.

Name of the organization

PARENTING NOW!

Employer identification number

93-0706557

FORM 990, PART I, LINE 6

VOLUNTEERS PROVIDE A WIDE VARIETY OF SERVICES TO PARENTING NOW!. THIS INCLUDES STAFFING FOR THE CHILDREN'S PROGRAM, OFFICE HELP, FUNDRAISING SUPPORT, PROFESSIONAL SERVICES, AS WELL AS SERVICE ON VARIOUS COMMITTEES AND THE BOARD.

Form 990, Part III, Line 4d - Other Program Services Description

PARENTING: THE FIRST THREE YEARS - IS A GROUP BASED PARENTING EDUCATION AND SUPPORT PROGRAM FOR NEW FAMILIES. IT FOCUSES ON THE DEVELOPMENTAL STAGES OF THE CHILDREN, AND ISSUES RELATED TO DEVELOPMENT FACED EACH YEAR BY PARENTS. A PROFESSIONAL PARENT EDUCATOR MEETS WITH GROUPS OF FAMILIES WHO HAVE CHILDREN OF SIMILAR AGE AND NEEDS.

PARENT HELPLINE/ENROLLMENT - PARENT HELPLINE IS A TELEPHONE BASED PARENTING SUPPORT/INFORMATION SERVICE. IT PROVIDES PARENTING INFORMATION AND ENCOURAGEMENT, REFERRALS TO OTHER SERVICES AND FOLLOW-UP CALLS AND IS FACILITATED BY A PROFESSIONAL PARENTING NOW! PARENT EDUCATOR.

TEEN PARENTS PROGRAM IS A GROUP BASED PARENTING EDUCATION AND SUPPORT PROGRAM FOR PREGNANT AND PARENTING TEENS, 12-21 YEARS OF AGE. IT INCLUDES WEEKLY GROUP MEETINGS, HOME VISITS, ASSISTANCE IN ACCESSING COMMUNITY RESOURCES AND IS BASED ON OUR 'MAKE PARENTING A PLEASURE' CURRICULUM.

CRECER IS A PROGRAM BASED ON 'MAKE PARENTING A PLEASURE' FOR FAMILIES WHOSE PRIMARY LANGUAGE IS SPANISH. A PROFESSIONAL PARENTING NOW! PARENT EDUCATOR FACILITATES THIS GROUP-BASED PARENTING EDUCATION AND SUPPORT PROGRAM TAILORED FOR THE FAMILIES IT SERVES.

Name of the organization

Employer identification number

PARENTING NOW!

93-0706557

Form 990, Part VI, Line 11b - Form 990 Review Process

Managing Director and the Finance Committee review the 990 prior to filing the tax return.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

All staff and board members have a copy of the Conflicts of Interest Policy and are required to identify a conflict of interest when appropriate.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO, Top Management

Salaries for the Executive and Managing Directors are set by the Board of Directors. They are set in the context of market studies of compensation in our community and constraints of budget.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Governing Documents are made available upon request.

Form 990, Part XI, Line 9
Other Changes In Net Assets Or Fund Balances

DONATED SERVICES
INVESTMENT INC FROM ASSETS HELD BY OCF

	\$	-42,292.
		<u>7,799.</u>
Total	\$	<u><u>-34,493.</u></u>

Schedule D, Part XI, Line 2d
Other Revenue Included In F/S But Not Included On Form 990

AUCTION DIRECT EXPENSES	\$	60,395.
INVESTMENT INC FROM ASSETS HELD BY OCF		7,799.
Total	\$	<u>68,194.</u>

Schedule D, Part XII, Line 2d
Other Expenses And Losses Per Audited F/S

AUCTION DIRECT EXPENSES	Total	\$	60,395.
	Total	\$	<u>60,395.</u>

PARENTING NOW!

93-0706557

Part II, Line 10 - Other Income

<u>Nature and Source</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
FUNDRAISING EVENT INCOME	\$ 149,533.	\$ 131,794.	\$ 190,545.	\$ 91,078.	\$ 50,470.
MISCELLANEOUS INCOME	1,443.	3,336.	1,052.	1,141.	803.
Total	<u>\$ 150,976.</u>	<u>\$ 135,130.</u>	<u>\$ 191,597.</u>	<u>\$ 92,219.</u>	<u>\$ 51,273.</u>

**Depreciation and Amortization
(Including Information on Listed Property)**

2012

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No **179**

Name(s) shown on return

Identifying number
93-0706557

PARENTING NOW!

Business or activity to which this form relates

Form **990/990-PF**

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	
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	
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 2011 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not 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	20,687.

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012.	17	
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 2012 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 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 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	20,687.
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	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If 'Yes,' is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use								
27 Property used 50% or less in a qualified business use								
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions).					
MPAP Curricula Update	6/30/13	35,368.			
43 Amortization of costs that began before your 2012 tax year				43	69,720.
44 Total. Add amounts in column (f) See the instructions for where to report				44	69,720.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

		Enter filer's identifying number, see instructions
Type or print <small>File by the extended due date for filing your return. See instructions</small>	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	PARENTING NOW!	93-0706557
	Number, street, and room or suite number. If a P O box, see instructions	Social security number (SSN)
Birth To Three 86 Centennial Loop		
City, town or post office, state, and ZIP code. For a foreign address, see instructions		
Eugene, OR 97401		

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of ▶ PARENTING NOW!, INC.
 Telephone No ▶ 541-484-5316 FAX No ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until 5/15, 20 14
- 5 For calendar year _____, or other tax year beginning 7/01, 20 12, and ending 6/30, 20 13
- 6 If the tax year entered in line 5 is for less than 12 months, check reason Initial return Final return Change in accounting period

7 State in detail why you need the extension ADDITIONAL TIME IS REQUIRED TO GATHER CERTAIN PERTINENT INFORMATION IN ORDER TO PREPARE A COMPLETE AND ACCURATE TAX RETURN AND TO ALLOW TIME FOR THE GOVERNING BODY TO PROPERLY REVIEW AND APPROVE FORM 990 PRIOR TO FILING.

8 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8 a	\$
8 b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8 b	\$
8 c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8 c	\$

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ _____ Title ▶ Managing Director Date ▶ _____

BAAFIFZ0502L 01/21/13Form 8868 (Rev 1-2013)

PARENTING NOW!

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

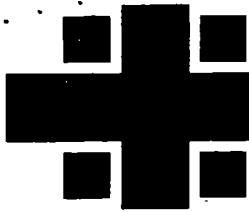
**For the Year Ended June 30, 2013
(with Comparative Totals for the Year Ended June 30, 2012)**

PARENTING NOW!
Eugene, Oregon
June 30, 2013

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Schedule of All Other Program Expenses	23

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RICHARD MAXWELL CPA LLC

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Parenting Now!

We have audited the accompanying financial statements of Parenting Now! (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

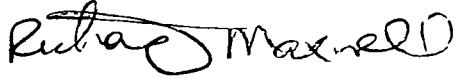
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Parenting Now! as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Parenting Now!'s 2012 financial statements, and our report dated October 18, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in black ink that reads "Richard Maxwell". The signature is written in a cursive style with a large, sweeping initial "R".

Richard Maxwell CPA LLC
Eugene, OR
March 4, 2014

FINANCIAL STATEMENTS

PARENTING NOW!
STATEMENT OF FINANCIAL POSITION
 June 30, 2013
 (With Comparative Totals for June 30, 2012)

Assets	<u>2013</u>	<u>2012</u>
Current assets		
Cash and cash equivalents	\$ 113,438	\$ 167,359
Receivables	34,429	101,549
Unconditional promises to give, current portion	50,847	61,127
Grants receivable	4,024	2,750
Prepaid expenses	21,899	23,121
Inventory of curricula materials	49,746	55,926
Beneficial interest in the assets of The Oregon Community Foundation (OCF)	<u>276,711</u>	<u>263,043</u>
Total current assets	<u>551,094</u>	<u>674,874</u>
Long-term assets		
Unconditional promises to give, long-term portion	21,585	23,156
Property and equipment, net	616,915	627,204
Curricula development costs, net	<u>196,796</u>	<u>231,148</u>
Total long-term assets	<u>835,296</u>	<u>881,508</u>
Total assets	<u>\$ 1,386,390</u>	<u>\$ 1,556,382</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 24,122	\$ 41,621
Accrued payroll and payroll taxes	61,865	69,084
Accrued vacation	51,497	53,071
Deferred income	60,844	51,633
Line of credit	<u>69,572</u>	<u>90,307</u>
Total current liabilities	<u>267,900</u>	<u>305,716</u>
Total liabilities	<u>267,900</u>	<u>305,716</u>
Net assets		
Unrestricted	710,886	794,155
Unrestricted, designated by the Board for reserves	276,711	263,043
Temporarily restricted net assets	<u>130,893</u>	<u>193,468</u>
Total net assets	<u>1,118,490</u>	<u>1,250,666</u>
Total liabilities and net assets	<u>\$ 1,386,390</u>	<u>\$ 1,556,382</u>

The accompanying notes are an integral part of this statement.

PARENTING NOW!
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

	2013		
	Unrestricted	Temporarily Restricted	Total
Support			
Contributions	\$ 96,660	\$ 295,700	\$ 392,360
Special events	313,861	23,925	337,786
Contributions in-kind	45,671	-	45,671
Total support	<u>456,192</u>	<u>319,625</u>	<u>775,817</u>
Revenues			
Curricula sales and training	87,849	-	87,849
Contract revenue	287,546	-	287,546
Parent dues	26,025	-	26,025
Miscellaneous income	1,367	-	1,367
Interest and dividends	3,153	-	3,153
Net realized (losses) gains on investments	4,648	-	4,648
Net unrealized (losses) gains on investments	20,685	-	20,685
Net assets released from restrictions	382,200	(382,200)	-
Total revenues	<u>813,473</u>	<u>(382,200)</u>	<u>431,273</u>
Total revenues and other support	<u>1,269,665</u>	<u>(62,575)</u>	<u>1,207,090</u>
Expenses			
Program services	1,012,650	-	1,012,650
Management	109,833	-	109,833
Fundraising	216,781	-	216,781
Total expenses	<u>1,339,264</u>	<u>-</u>	<u>1,339,264</u>
Change in net assets	(69,601)	(62,575)	(132,176)
Net assets, beginning of year, as previously reported	<u>1,057,198</u>	<u>193,468</u>	<u>1,250,666</u>
Net assets, end of year	<u>\$ 987,597</u>	<u>\$ 130,893</u>	<u>\$ 1,118,490</u>

The accompanying notes are an integral part of this statement.

2012		
<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
\$ 102,841	\$ 427,806	\$ 530,647
261,367	26,050	287,417
<u>24,474</u>	<u>-</u>	<u>24,474</u>
<u>388,682</u>	<u>453,856</u>	<u>842,538</u>
157,184	-	157,184
335,764	-	335,764
25,016	-	25,016
3,338	-	3,338
4,954	-	4,954
(2,151)	-	(2,151)
(12,519)	-	(12,519)
<u>432,841</u>	<u>(432,841)</u>	<u>-</u>
<u>944,427</u>	<u>(432,841)</u>	<u>511,586</u>
<u>1,333,109</u>	<u>21,015</u>	<u>1,354,124</u>
1,111,518	-	1,111,518
92,547	-	92,547
<u>237,259</u>	<u>-</u>	<u>237,259</u>
<u>1,441,324</u>	<u>-</u>	<u>1,441,324</u>
(108,215)	21,015	(87,200)
<u>1,165,413</u>	<u>172,453</u>	<u>1,337,866</u>
<u>\$ 1,057,198</u>	<u>\$ 193,468</u>	<u>\$ 1,250,666</u>

The accompanying notes are an integral part of this statement.

PARENTING NOW!
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

	2013	2012
Cash flows from operating activities		
Change in net assets	\$ (132,176)	\$ (87,200)
Adjustment to reconcile change in net assets to net cash used by operating activities:		
Depreciation and amortization	90,408	97,195
Loss on disposal of assets	73	865
Net realized and unrealized (gain) loss on Investments	(25,333)	14,670
(Increase) decrease in operating assets:		
Curricula sales receivables	67,120	(65,604)
Unconditional promises to give	11,851	28,195
Grants receivable	(1,274)	17,262
Prepaid expense	1,222	(7,811)
Inventory of curricula materials	6,180	(7,176)
Increase (decrease) in operating liabilities:		
Accounts payable	(17,499)	8,417
Deferred income	9,211	(25,998)
Accrued payroll and payroll taxes	(7,219)	(179)
Accrued vacation	(1,574)	(2,651)
	989	(30,015)
Net cash used by operating activities		
Cash flows from investing activities		
Purchase of property and equipment	(45,840)	(3,089)
Transfers from beneficial interest in the assets of OCF	12,187	85,700
Reinvestments in beneficial interest in the assets of OCF	(522)	(1,831)
	(34,175)	80,780
Net cash provided by investing activities		
Cash flows from financing activities		
Net borrowings on line of credit	(20,735)	90,307
Principal payments on long-term debt	-	(78,849)
	(20,735)	11,458
Net cash provided by financing activities		
Net decrease in cash and cash equivalents	(53,921)	62,223
Cash and cash equivalents, beginning of year	167,359	105,136
Cash and cash equivalents, end of year	\$ 113,438	\$ 167,359
Supplemental disclosure of cash flow information		
Cash paid for interest	\$ 8,221	\$ 11,732

The accompanying notes are an integral part of this statement.

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PARENTING NOW!
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

	Program Services						Total Program Services
	First Three Years	Make a Pleasure	Healthy Families	Parent Helpline	Curricula Sales and Training	All Other	
Salaries	\$ 66,004	\$ 81,909	\$ 207,722	\$ 62,066	\$ 86,926	\$ 103,568	\$ 608,195
Payroll taxes and insurance	7,259	9,029	22,868	6,802	9,445	10,644	66,047
Health and disability benefits	5,995	9,331	23,286	8,258	3,328	14,905	65,103
Total salaries and related payroll expenses	79,258	100,268	253,877	77,127	99,699	129,116	739,345
Other expenses:							
Contracts	25	33	83	55	10,660	2,858	13,715
Nutrition	517	4,589	575	74	2,668	766	9,189
Utilities	1,182	1,573	3,955	1,153	68	1,565	9,495
Transportation	61	689	9,282	60	2,555	366	13,013
Program materials	360	866	5,508	18	365	293	7,409
Bank and investment fees	554	737	1,854	540	32	734	4,451
Professional fees	1,667	2,218	5,579	1,627	96	4,708	15,895
Insurance	1,445	1,923	4,837	1,410	83	1,915	11,614
Repairs and maintenance	1,712	2,278	5,730	1,671	101	2,340	13,833
Information technology	599	797	2,495	821	3,609	3,308	11,629
Equipment, furnishings, and renovations	64	85	213	62	4	134	562
Depreciation and amortization	3,155	2,873	8,236	3,784	69,720	2,531	90,299
Rent and storage fees	128	446	429	125	7	170	1,305
Supplies	362	652	1,338	335	382	1,823	4,892
Telephone	993	1,561	5,334	1,929	57	2,155	12,030
Postage	247	278	805	221	2,891	591	5,034
Staff development and conferences	63	83	359	61	74	218	857
Subscriptions	131	175	439	128	551	412	1,837
Membership fees and social support	73	624	383	72	4	107	1,264
Volunteer recognition	-	-	-	-	-	7	7
Printing	220	572	1,560	488	120	3,308	6,269
Copying	644	552	1,886	332	646	1,196	5,257
Criminal check	36	47	135	35	2	462	717
Interest expense	1,023	1,361	3,424	998	59	1,355	8,221
Advertising	-	-	-	-	796	3,377	4,173
Inventory change	-	-	-	-	18,786	-	18,786
Miscellaneous	-	-	-	-	1,468	86	1,554
Total other expenses	15,262	25,014	64,440	16,001	115,802	36,787	273,305
Total functional expenses	\$ 94,519	\$ 125,283	\$ 318,317	\$ 93,127	\$ 215,501	\$ 165,903	\$ 1,012,650

The accompanying notes are an integral part of this statement

<u>Supporting Services</u>			
<u>Management and General</u>	<u>Fund-raising</u>	<u>2013 Total</u>	<u>2012 Total</u>
\$ 68,826	\$ 101,319	\$ 778,340	\$ 843,578
7,874	11,140	85,060	90,482
9,006	11,454	85,563	89,001
<u>85,708</u>	<u>123,913</u>	<u>948,963</u>	<u>1,023,061</u>
11,956	41,661	67,332	83,875
1,111	3,583	13,883	14,553
-	-	9,495	9,855
327	-	13,340	16,071
864	24,944	33,217	35,237
2,330	2,708	9,488	8,548
-	-	15,895	16,462
2,758	-	14,372	13,920
-	-	13,833	13,850
285	3,687	15,601	8,828
-	-	562	311
109	-	90,408	97,195
-	-	1,305	1,464
268	318	5,479	5,782
179	-	12,209	12,677
481	2,612	8,126	7,868
83	-	940	1,901
198	199	2,234	1,337
848	-	2,111	2,810
36	241	284	509
1,405	5,897	13,571	11,762
427	619	6,302	6,729
-	18	735	957
-	-	8,221	11,732
-	862	5,036	2,336
-	-	18,786	23,160
462	5,520	7,536	8,534
<u>24,127</u>	<u>92,869</u>	<u>390,301</u>	<u>418,263</u>
<u>\$ 109,833</u>	<u>\$ 216,781</u>	<u>\$ 1,339,264</u>	<u>\$ 1,441,324</u>

The accompanying notes are an integral part of this statement.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

1. Nature of Activities and Significant Accounting Policies

Organization

PARENTING NOW!, formerly Birth To Three, Inc. (the Organization), was incorporated in 1978 as an Oregon not-for-profit organization whose objective is to strengthen families and promote the well being of children through parenting education and support. Parents are brought together in groups with a professional parent educator to increase their knowledge of early childhood development, share their parenting experiences, learn about community resources, and create support networks among themselves.

In addition, Parenting Now! provides nationally recognized parenting curricula, materials, training, and consultation for programs and practitioners throughout the United States and internationally. Group programs and activities include:

First Three Years consists of the Incredible Infants, Wonderful ONEs and Terrific TWOs programs. Each program brings together families who have children of similar ages and provides parenting education and support based on the developmental stages of the children. It includes a children's program.

Make Parenting A Pleasure is designed for parents who are experiencing high levels of stress in their lives and have children between the ages of birth and 8 years. It includes a children's program.

Teen Parents provides parenting education and support in a program developed to meet the needs of pregnant and parenting teens 12-21 years of age. Based on Make Parenting a Pleasure, it includes weekly parenting support groups, individual home visits, assistance accessing community resources, as well as parenting education and family/child activities. It includes a children's program.

Creceer provides parenting education and support designed specifically for parents whose primary language is Spanish. It uses a culturally adapted version of the *Make Parenting A Pleasure* curriculum. It includes a children's program.

Home Visiting:

Healthy Families Lane County at Parenting Now! is a home-visiting program funded by Healthy Families Lane County. It provides ongoing parenting education, support and referrals in the home of first-time parents with professional Family Support workers.

Telephone Based Support/Information:

Parent HelpLine provides voice-to-voice support, parenting information and encouragement, referrals to other services, and follow-up calls and is staffed by professional Parenting Now! parent educators.

Funding for these programs, which primarily serve Lane County, Oregon, is provided by foundation grants and contracts, funding from United Way, donations from businesses and the general public and from the sale of curricula and parent educator training.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

1. Nature of Activities and Significant Accounting Policies, continued

Income Taxes

The Organization is a charitable organization exempt from payment of federal income taxes under Internal Revenue Code Section 501(c)(3). In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of three demand deposit accounts and a money market fund that is readily convertible into cash and has an insignificant risk of change in value.

Receivables

Receivables are reported at the gross amount receivable without provision for uncollectible accounts. The Organization uses the direct write-off method for uncollectible accounts. Receivables over 30 days old are considered past due.

Inventory

Inventory consists of curricula and related materials, such as instructor guides and media materials, available for sale. Inventory is valued at the lower of cost (first-in, first-out) or market.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses, if any, are included in the change in net assets.

Beneficial Interest in the Assets of The Oregon Community Foundation (OCF)

The Organization has established a reserve fund with OCF. The fund is reported as a beneficial interest in the assets of OCF on the statement of financial position. OCF has variance power over this fund and shall distribute not less often than annually an appropriate percentage of the fair value of the funds to the Organization.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

1. Nature of Activities and Significant Accounting Policies, continued

Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long the donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Purchased property and equipment is recorded at cost at the date of acquisition and contributed property is recorded at the fair value at the date of the contribution. Purchases of property and equipment greater than \$500 are capitalized and depreciated using the straight-line method over three to forty years.

Net Assets

Net assets of the Organization consisted of the following:

Unrestricted - These net assets are available for general obligations of the Organization.

Unrestricted, Designated by Board for Reserves - The Organization's Board of Directors has designated a portion of bequests to be held to benefit the general purposes of the Organization according to policies adopted by the Board of Directors.

Temporarily restricted - These net assets are restricted by donors to be used for specific purposes.

Permanently restricted - These net assets are permanently restricted by donors and cannot be used by the Organization. Currently, the Organization does not have any permanently restricted net assets.

Endowment Fund Policy

It is the intent of the Organization that the Endowment Fund be managed for long-term growth and remains intact except under the most critical of financial circumstances. The Board of Directors has established guidelines for the utilization of the Endowment Fund which exists to provide for the Organization's ongoing operational expenses, capital expenditures, and physical improvements as determined appropriate by the Board of Directors based upon the recommendations of the Executive and Finance Committees. The policy sets forth that the Organization shall accept current and deferred gifts to the Reserve Fund. The policy allows for bi-annual distributions to be made based upon an annual dividend rate determined by Oregon Community Foundation (currently 4.5 percent) based upon a 13 quarter trailing average. Additional distributions may be made during the year, but must be approved by the Board of Directors and the OCF review board.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

1. Nature of Activities and Significant Accounting Policies, continued

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Contributed Services

Contributed services are recorded by the Organization at the fair market value of the services received. These amounts are recorded as in-kind contributions in accordance with professional standards.

Advertising Costs

The Organization's advertising costs are expensed as incurred. As of June 30, 2013 and 2012, the total expense was \$5,036 and \$2,336 respectively.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

2. Cash and Cash Equivalents

As of June 30, cash and cash equivalents consisted of the following amounts:

	2013	2012
Cash on hand	\$ 75	\$ 41
Cash in depository accounts	113,205	167,157
Cash in money market accounts	158	158
Total cash and cash equivalents	\$ 113,438	\$ 167,359

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

3. Beneficial Interest in the Assets of The Oregon Community Foundation (OCF)

The following schedule summarizes the activity of the Endowment Fund, reported at fair value, for the year ended June 30:

	2013	2012
Additions:		
Interest and dividends	\$ 2,853	\$ 4,748
Realized gains	4,648	-
Unrealized gains	20,684	-
Total additions	28,185	4,748
Decreases:		
Distributions	(12,187)	(85,700)
Realized losses	-	(2,151)
Unrealized losses	-	(12,518)
Investment management fees	(939)	(1,210)
Miscellaneous fees	(1,391)	(1,708)
Total decreases	(14,517)	(103,287)
Net change	13,668	(98,539)
Beginning balance at July 1	263,043	361,582
Ending balance at June 30	\$ 276,711	\$ 263,043

4. Unconditional Promises to Give

At June 30, unconditional promises to give consisted of the following:

	2013	2012
Unconditional promises to give	\$ 72,432	\$ 84,283
Amounts due in:		
Less than one year	\$ 50,847	\$ 61,127
One to five years	21,335	23,056
Six to ten years	250	100
	\$ 72,432	\$ 84,283

The Organization uses the allowance method to determine uncollectible pledges receivable. The allowance is based on prior years' experience and management's analysis of the individual pledges. As of June 30, 2013, all unconditional promises to give are considered fully collectible.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

5. Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of temporary cash investments, and accounts receivable. The Organization places its temporary cash investments with a financial institution. Interest bearing accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000.

6. Property and Equipment

As of June 30, property and equipment consisted of the following:

Property and equipment:	2013	2012
Land	\$ 168,863	\$ 168,863
Building and improvements	701,748	701,748
Furniture and equipment	112,751	103,689
	983,362	974,300
Accumulated depreciation	(366,447)	(347,096)
Property and equipment, net	\$ 616,915	\$ 627,204

Depreciation expense for the year ending June 30, 2013 and 2012 was \$20,688 and \$24,818 respectively.

7. Curricula Development Cost

As of June 30, curricula development costs consisted of the following:

	2013	2012
Parenting: The First Three Years Curriculum	\$ 638,993	\$ 603,626
Parenting Now!	24,327	24,327
Words to Love By Cards	23,362	23,362
Make Parenting a Pleasure Curriculum – Spanish Adaptation	93,568	93,568
Parenting Knowledge Base	26,572	26,572
	806,822	771,455
Accumulated amortization	(610,026)	(540,307)
Curricula development costs, net	\$ 196,796	\$ 231,148

Amortization expense for the year ending June 30, 2013 and 2012 was \$69,720 and \$72,377 respectively.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

8. Conditional Contributions and Deferred Revenue

The Organization receives some contributions which are considered conditional based on certain requirements for programs and staffing. These contributions are recorded as deferred revenue, and recognized when the donor's conditions have been met. As of June 30, 2013, the Organization had the following conditional contributions reported as deferred revenue:

	Total Contribution	June 30, 2013 Deferred Revenue
Meyer Memorial Trust	\$ 50,000	\$ 46,681
OCF Foundation	8,665	1,663
Collins Foundation	12,500	12,500
Total conditional contributions	\$ 71,165	
Total deferred revenue		\$ 60,844

	Total Contribution	June 30, 2012 Deferred Revenue
NPC Research	\$ 7,500	\$ 2,873
Ford Family Foundation	75,000	25,000
Spirit Mountain Community Foundation	25,000	23,760
Total conditional contributions	\$ 107,500	
Total deferred revenue		\$ 51,633

9. Line of Credit

A \$250,000 revolving line of credit with a current 5.00 percent rate of interest has been established with Siuslaw Valley Bank to bridge timing differences between expenditures and the receipt of grants and donations. The line of credit matures March, 2014 and is secured by interest in the Organization's assets. The outstanding balance as of June 30, 2013 and 2012 was \$69,572 and \$90,307 respectively. The line of credit is subject to various affirmative loan covenants.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

10. Operating Leases

The Organization leases two Ricoh Copier/printers from ABS Finance under an operating lease agreement that commenced November, 2009. Monthly base rents under the lease are \$463.83, including \$151 in monthly maintenance charges. In addition, the Organization also leases telephone equipment under an operating lease agreement that commenced July 2010 with minimum monthly payments of \$236.55, and a postage meter under an operating lease that commenced April 2013 with minimum monthly payments of \$34.95.

At June 30, 2013, future minimum lease payments under the aforementioned lease agreements are as follows:

	<u>Year Ending June 30, 2013</u>
2014	\$ 6,667
2015	4,031
2016	-
2017	-
2018	-
Thereafter	<u>-</u>
Total	<u>\$ 10,698</u>

11. Temporarily Restricted Net Assets

At June 30, temporarily restricted net assets are available for the following purposes:

	<u>2013</u>	<u>2012</u>
Management and general	\$ 1,650	\$ 9,000
Making Parenting a Pleasure	4,307	2,000
Capacity Building – OCF	4,979	20,135
Program Services	5,000	9,000
First 3 Years	23,925	52,050
Teen Parent Program	8,600	17,000
Volunteer Program	10,000	-
Unconditional Promises to Give – Future Periods	<u>72,432</u>	<u>84,283</u>
Total temporarily restricted net assets	<u>\$ 130,893</u>	<u>\$ 193,468</u>

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

12. Endowment Fund

At June 30, the Endowment Fund consisted of the following:

	2013	2012
Unrestricted - Board Designated Reserve	<u>\$ 276,711</u>	<u>\$ 263,043</u>
Total Endowment Fund	<u>\$ 276,711</u>	<u>\$ 263,043</u>

A summary of Endowment Fund activity was as follows:

	2013	2012
Balance, July 1	<u>\$ 263,043</u>	<u>\$ 361,582</u>
Appropriated expenditures	<u>(12,187)</u>	<u>(85,700)</u>
Investment returns:		
Unrealized (loss) gain on investments	20,684	(12,519)
Return on investments	<u>5,171</u>	<u>(320)</u>
Investment returns, net	<u>25,855</u>	<u>(12,839)</u>
Balance, June 30	<u>\$ 276,711</u>	<u>\$ 263,043</u>

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

13. Fair Value Measurement

For the years ending June 30, 2013 and 2012, professional standards require a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under professional standards are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to their fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2013 and 2012.

Pooled separate accounts: Valued at the net asset value of units held by the Organization at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Organization recognizes transfers of assets into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the years ended June 30, 2013 and 2012.

PARENTING NOW!
 NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2013
 (With Comparative Totals for June 30, 2012)

13. Fair Value Measurement, continued

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair values as of June 30.

	Assets at Fair Value as of June 30, 2013			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ -	\$ 276,711	\$ 276,711
Total assets at fair value	\$ -	\$ -	\$ 276,711	\$ 276,711

	Assets at Fair Value as of June 30, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ -	\$ 263,043	\$ 263,043
Total assets at fair value	\$ -	\$ -	\$ 263,043	\$ 263,043

14. Tax-Deferred Annuity Plan

A salary reduction 403(b) plan covers all eligible employees. Participation in the plan is voluntary. The employer makes no matching contribution.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

15. Contributed Services

Professional services contributed (including attorney, accounting, and other services) are recorded as revenue. A total of \$20,542 and \$20,829 were recorded for the years ended June 30, 2013 and 2012 respectively.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization; however, these services do not meet the criteria for recognition as contributed services. The following schedule is a summary of the estimated volunteer time:

Activity	Hours
Board of Directors	183
MPAP Parent Educator Assistant & Children's Program	199
Teen Parent Educator Assistant & Children's Program	282
INFANT's Parent Educator Assistant & Children's Program	114
ONE's Parent Educator Assistant & Children's Program	219
TWO's Parent Educator Assistant & Children's Program	322
Baby University	15
Playtime for Parents & Children	163
Baby Connection	116
Healthy Start	136
Office & Administration	65
Development	196
Auction	871
Public Relations	16
Volunteer Program	28
Total Volunteer Hours	<u>2,925</u>

The estimated fair value of this time is \$63,736 based on an estimated hourly rate of \$21.79.

16. Subsequent Events

Management evaluates events and transactions that occur after the statement of financial position date as potential subsequent events. Management has performed this evaluation through the date of the report.

17. Comparative Data

The amounts shown for the year ended June 30, 2012 in the accompanying financial statements are included to provide a basis for comparison with June 30, 2013 and present summarized totals only. Accordingly, 2012 totals are not intended to present all information necessary for a fair presentation in conformity with accounting principles generally accepted in the United States. This comparative data should be read in conjunction with the Organization's financial statements for the year ended June 30, 2012, from which the comparative data was derived.

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SUPPLEMENTARY INFORMATION

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PARENTING NOW!
SCHEDULE OF MAKE PARENTING A PLEASURE PROGRAM EXPENSES
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

	Teen Parents	MPAP Emergence	MPAP Jaqua	Creceer United Way
Salaries	\$ 35,067	\$ 13,398	\$ 17,772	\$ 7,031
Payroll taxes and insurance	3,865	1,475	1,985	761
Health and disability benefits	4,286	1,716	1,763	839
Total salaries and related payroll expenses	43,218	16,589	21,521	8,631
Other expenses:				
Contracts	14	5	7	3
Nutrition	1,503	857	1,281	397
Utilities	670	259	337	139
Transportation	380	50	130	120
Program materials	477	-	157	225
Bank and investment fees	314	121	158	65
Professional fees	946	365	475	197
Insurance	820	317	412	171
Repairs and maintenance	971	375	488	202
Information technology	340	131	171	71
Equipment, furnishings, and renovations	36	14	18	8
Depreciation and amortization	1,790	405	327	154
Rent and storage fees	73	28	37	15
Supplies	288	87	95	58
Telephone	663	357	283	117
Postage	120	44	59	25
Staff development and conferences	35	14	18	7
Subscriptions	74	29	37	15
Membership fees and social support	415	16	21	125
Volunteer recognition	-	-	-	-
Printing	235	91	118	49
Copying	199	70	87	39
Criminal check	20	8	10	4
Interest expense	580	224	292	121
Advertising	-	-	-	-
Miscellaneous	-	-	-	-
Total other expenses	10,968	3,868	5,021	2,328
Total functional expenses	\$ 54,186	\$ 20,457	\$ 26,542	\$ 10,958

The accompanying notes are an integral part of this statement.

MPAP United Way	MPAP Update Pilot	2013 Total	2012 Total
\$ 6,670	\$ 1,971	\$ 81,909	\$ 92,534
719	223	9,029	10,003
636	91	9,331	9,480
<u>8,024</u>	<u>2,285</u>	<u>100,268</u>	<u>112,017</u>
3	1	33	161
440	111	4,589	5,551
131	36	1,573	1,710
7	2	689	272
6	1	866	1,337
61	17	737	671
184	51	2,218	2,856
160	44	1,923	2,009
189	52	2,278	1,289
66	18	797	871
7	2	85	81
187	9	2,873	4,306
289	4	446	228
103	20	652	626
110	30	1,561	1,881
24	6	278	292
7	2	83	20
15	4	175	112
45	2	624	140
-	-	-	28
46	34	572	538
125	32	552	698
4	1	47	48
113	31	1,361	1,861
-	-	-	-
-	-	-	1,421
<u>2,321</u>	<u>509</u>	<u>25,014</u>	<u>29,010</u>
<u>\$ 10,345</u>	<u>\$ 2,794</u>	<u>\$ 125,283</u>	<u>\$ 141,027</u>

The accompanying notes are an integral part of this statement.

PARENTING NOW!
SCHEDULE OF ALL OTHER PROGRAM EXPENSES
For the Year Ended June 30, 2013
(With Comparative Totals for June 30, 2012)

	Public Relations	Baby Universly	United Way HUB	Playtime	Vol Coord	Parent Newsletter	Enrollment and Support	2013 Total	2012 Total
Salaries	\$ 24,423	\$ 2,332	\$ 13,727	\$ 1,961	\$ 24,776	\$ 3,570	\$ 32,778	\$ 103,668	\$ 79,425
Payroll taxes and insurance	2,660	249	1,469	219	2,057	366	3,625	10,644	8,513
Health and disability benefits	3,419	194	2,268	166	3,592	445	4,821	14,905	9,428
Total salaries and related payroll expenses	30,502	2,775	17,464	2,345	30,425	4,380	41,224	129,116	97,366
Other expenses:									
Contracts	730	1	5	1	130	1,377	614	2,858	11,401
Nutrition	158	199	15	2	47	6	339	766	904
Utilities	-	50	257	37	462	109	651	1,565	1,075
Transportation	103	111	13	2	24	79	34	366	149
Program materials	250	1	4	1	7	2	29	293	46
Bank and investment fees	-	23	121	17	217	51	305	734	421.82
Professional fees	-	70	363	52	652	154	3,418	4,708	1,796
Insurance	-	61	315	45	565	133	796	1,915	1,263
Repairs and maintenance	72	72	373	54	669	168	943	2,340	1,393
Information technology	2,420	25	130	114	234	55	330	3,308	1,645
Equipment, furnishings, and renovations	50	3	14	2	25	6	35	134	30
Depreciation and amortization	-	-	-	148	829	265	1,288	2,531	2,708
Rent and storage fees	-	5	28	4	50	12	71	170	143
Supplies	258	312	73	57	136	31	957	1,823	1,538
Telephone	240	42	216	31	588	92	947	2,155	1,332
Postage	16	8	43	6	105	116	296	591	426
Staff development and conferences	-	3	14	2	24	6	169	218	13
Subscriptions	239	6	29	4	51	12	72	412	71
Membership fees and social support	10	3	16	2	29	7	40	107	888
Volunteer recognition	-	-	-	-	7	-	-	7	385
Printing	981	17	90	13	162	1,534	511	3,308	3,136
Copying	86	13	113	39	191	29	726	1,196	879
Criminal check	-	1	8	1	410	3	38	462	691
Interest expense	-	43	223	32	400	94	563	1,355	1,170
Advertising	3,100	-	-	-	137	-	140	3,377	-
Miscellaneous	42	-	-	-	44	-	-	86	894
Total other expenses	8,754	1,067	2,462	665	6,195	4,333	13,311	36,787	34,397
Total functional expenses	\$ 39,257	\$ 3,842	\$ 19,926	\$ 3,010	\$ 36,621	\$ 8,713	\$ 54,535	\$ 165,903	\$ 131,763