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



Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  <b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</b>	OMB No 1545-0047 <div> <div>2012</div> <div>Open to Public Inspection</div> </div>
	The organization may have to use a copy of this return to satisfy state reporting requirements	

<b>A</b> For the 2012 calendar year, or tax year beginning 10-01-2012, 2012, and ending 09-30-2013			
<b>B</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	<b>C</b> Name of organization FIRST STEPS KENT		<b>D</b> Employer identification number  27-0640886
	Doing Business As		
	Number and street (or P O box if mail is not delivered to street address) Room/suite 118 COMMERCE AVE SW SUITE 300		<b>E</b> Telephone number  (616) 632-1011
	City or town, state or country, and ZIP + 4 GRAND RAPIDS, MI 49503		<b>G</b> Gross receipts \$ 1,832,418
	<b>F</b> Name and address of principal officer REBEKAH S FENNELL 118 COMMERCE AVE SW SUITE 300 GRAND RAPIDS, MI 49503		
<b>I</b> 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		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)  <b>H(c)</b> Group exemption number ▶	
<b>J</b> Website: ▶ WWW.FIRSTSTEPSKENT.ORG			
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation 2009	<b>M</b> State of legal domicile MI

Part I		Summary	
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities TO CREATE A COORDINATED, INTEGRATED SYSTEM OF EARLY CHILDHOOD SERVICES THAT SUPPORTS ALL FAMILIES IN KENT COUNTY SO EVERY YOUNG CHILD IN KENT COUNTY WILL ENTER KINDERGARTEN READY TO SUCCEED IN SCHOOL AND IN LIFE THE ORGANIZATION'S MOST SIGNIFICANT ACTIVITY WAS OBTAINING GRANTS AND DONATIONS TO IMPLEMENT, INCREASE, STRENGTHEN, AND COORDINATE EARLY CHILDHOOD SERVICES IN KENT COUNTY, MICHIGAN		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	22
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	22
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	53
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	40
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	1,485,984	1,815,323
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15,000	15,347
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,224	1,748
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		0
		1,504,208	1,832,418
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	424,544	10,000
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,532,089	1,611,609
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <input checked="" type="checkbox"/> 45,764		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	787,022	770,304
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,743,655	2,391,913
	<b>19</b> Revenue less expenses Subtract line 18 from line 12	-1,239,447	-559,495
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	<b>20</b> Total assets (Part X, line 16)	1,568,385	985,412
	<b>21</b> Total liabilities (Part X, line 26)	155,374	224,710
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	1,413,011	760,702

**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.

<b>Sign Here</b>	***** Signature of officer			2014-03-14 Date	
	REBEKAH S FENNELL EXECUTIVE DIRECTOR Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name MICHELLE L DERIDDER		Preparer's signature		Date 2014-03-14
	Check <input type="checkbox"/> if self-employed				PTIN
	Firm's name  ANDREWS HOOPER PAVLIK PLC				Firm's EIN 
Firm's address  3333 DEPOSIT DR NE STE 310 GRAND RAPIDS, MI 49546				Phone no (616) 942-6440	

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

Part III

Statement of Program Service Accomplishments

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

☐

1

Briefly describe the organization’s mission

TO CREATE A COORDINATED, INTEGRATED SYSTEM OF EARLY CHILDHOOD SERVICES THAT SUPPORTS ALL FAMILIES IN KENT COUNTY SO EVERY YOUNG CHILD IN KENT COUNTY WILL ENTER KINDERGARTEN READY TO SUCCEED IN SCHOOL AND IN LIFE THE ORGANIZATION'S MOST SIGNIFICANT ACTIVITY WAS OBTAINING GRANTS AND DONATIONS TO IMPLEMENT, INCREASE, STRENGTHEN, AND COORDINATE EARLY CHILDHOOD SERVICES IN KENT COUNTY, MICHIGAN

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If “Yes,” describe these changes on Schedule O

4

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

4a

(Code ) (Expenses \$ 664,145 including grants of \$ ) (Revenue \$ 4,196 )

TO IMPROVE THE HEALTH OF KENT COUNTY CHILDREN ON MEDICAID, CHILDREN'S HEALTHCARE ACCESS PROGRAM (CHAP) HAS SOUGHT TO DECREASE EMERGENCY DEPARTMENT (ED) AND INPATIENT HOSPITALIZATION (IP) RATES, INCREASE WELL CHILD VISITS, AND IMPROVE ASTHMA-RELATED HEALTH OUTCOMES DURING THE FIRST FOUR YEARS, CHAP DEMONSTRATED - 5-15% DECREASE IN ED VISITS FOR THE CHAP ELIGIBLE POPULATION - 35% DECREASE IN ED VISITS FOR CHAP CLIENTS AFTER ONE YEAR OF PROGRAM INVOLVEMENT, 43% DECREASE IN ED VISITS FOR CHAP CLIENTS AGED 1 TO 5 YEARS - 43% DECREASE IN IP VISITS FOR CHAP CLIENTS AFTER ONE YEAR OF PROGRAM INVOLVEMENT, 45% DECREASE IN CHAP CLIENTS AGED 1 TO 5 YEARS (SEE SCHEDULE O) - 25% DECREASE IN OTITIS MEDIA-RELATED ED VISITS AS WELL AS A 36% INCREASE IN THE NUMBER OF EAR NUMBING DROP PRESCRIPTIONS FOR THE CHAP ELIGIBLE POPULATION FOLLOWING THE START OF CHAP'S OTITIS MEDIA INITIATIVE - 24% INCREASE IN CHILDREN UP-TO-DATE ON THEIR WELL-CHILD VISITS BETWEEN 2010 AND 2011 BY PRACTICES PARTICIPATING IN CHAP AND PRIORITY HEALTH JOINT WELL CHILD INITIATIVE - 23% INCREASE IN THE NUMBER OF CHILDREN RECEIVING CHAP ASTHMA SERVICES WHO HAD AN ASTHMA ACTION PLAN - 54% INCREASE IN THE NUMBER OF CHILDREN RECEIVING CHAP ASTHMA SERVICES WHO IMPROVED THEIR SCORES ON AN ASTHMA CONTROL TEST TO ACCEPTABLE LEVELS - 50% DECREASE IN EXPOSURE TO TOBACCO SMOKE IN THE HOME ENVIRONMENT AMONG CHILDREN RECEIVING CHAP ASTHMA SERVICES - 78% DECREASE IN THE AVERAGE NUMBER OF SCHOOL DAYS MISSED DUE TO ASTHMA BY CHILDREN RECEIVING CHAP SERVICES

4b

(Code ) (Expenses \$ 763,010 including grants of \$ ) (Revenue \$ 11,151 )

WELCOME HOME BABY IS AVAILABLE TO ALL FIRST-TIME PARENTS AND PARENTS 25 AND YOUNGER IN KENT COUNTY IT CONSISTS OF AN INITIAL VISIT IN THE HOSPITAL AND A HOME VISIT FROM A MATERNAL CHILD NURSE INCLUDED IN THE VISIT IS A MATERNAL CHILD ASSESSMENT CONDUCTED BY AN RN AND PARENT EDUCATION ABOUT EARLY CHILDHOOD DEVELOPMENT, COMMUNITY RESOURCES TO MEET FAMILY NEEDS, AND THE IMPORTANCE OF READING, TALKING, SINGING, AND PLAYING WITH THEIR CHILD FROM BIRTH THE NURSE THEN HELPS THE PARENTS ACCESS COMMUNITY PROGRAMS THAT BEST MEET THEIR NEEDS IN THE EVALUATION OF CALENDAR YEAR 2012 OF 4,337 ELIGIBLE BIRTHS, HOSPITAL (SEE SCHEDULE O) LIAISONS MADE 3,366 VISITS OR 78%, 71% (2,388) OF THOSE ACCEPTING HOME VISTS AT THE HOSPITAL COMPLETED THEM, HOME VISITS WERE PROVIDED FOR 1,868 FAMILIES, AND, OF 3,400 REFERRALS TO PARTNER AGENCIES, 64% OF FAMILIES SERVED IN 2012 REPORTED TAKING THEIR NEWBORN TO THEIR PRIMARY CARE PROVIDER WITHIN THE FIRST 5 DAYS OF LIFE (MEETING THE ACADEMY OF PEDIATRICS STANDARD), 54% OF CLIENTS ENROLLED IN MEDICAID, COMPARED TO 40% OF ALL KENT COUNTY BIRTHS

4c

(Code ) (Expenses \$ 357,569 including grants of \$ ) (Revenue \$ )

THE GREAT START COLLABORATIVE AND PARENT LIAISONS (GSC) IS A BODY COMPOSED OF INTERDISCIPLINARY STAKEHOLDERS - SERVICE PROVIDERS, BUSINESSES, FUNDERS, GOVERNMENT, ELECTED OFFICIALS, AND PARENTS - THAT WORKS TO IDENTIFY EARLY CHILDHOOD SYSTEM INDICATORS AND GAPS IN SERVICES AS WELL AS TO CONVENE STAKEHOLDERS, RESEARCH BEST PRACTICES, AND RECOMMEND SYSTEMS CHANGES, PROGRAMS AND/OR SOLUTIONS TO ADDRESS THE GAP OR PROBLEM RECOMMENDATIONS ARE MADE TO THE FIRST STEPS KENT'S COMMISSION FOR ENDORSEMENT AND/OR ACTION WE HAVE A CONTRACT WITH THE KENT INTERMEDIATE SCHOOL DISTRICT TO ADMINISTER FUNDS FROM THE EARLY CHILDHOOD INVESTMENT CORPORATION IN SUPPORT OF GSC OPERATIONS AND INFRASTRUCTURE

(Code ) (Expenses \$ 319,255 including grants of \$ 10,000 ) (Revenue \$ )

EARLY LEARNING COMMUNITIES (ELC) SUPPLEMENT THE LEARNING ENVIRONMENT AND EXPERIENCES OF YOUNG CHILDREN IN TWO URBAN NEIGHBORHOODS BY INCREASING THE EARLY CHILDHOOD LANGUAGE AND LITERACY SKILLS OF THEIR CAREGIVERS PRIMARILY SERVING UNLICENSED IN-HOME PROVIDERS SERVING THE MOST VULNERABLE CHILDREN, THE PROGRAM INCLUDES IN-HOME COACHING FOR UNLICENSED PROVIDERS AS WELL AS LANGUAGE AND LITERACY ENRICHED PLAY & LEARN GROUPS WHERE CERTIFIED TEACHERS MODEL APPROPRIATE CHILD-ADULT RELATIONSHIPS AND BEHAVIORS AS WELL AS DEMONSTRATE ACTIVITIES THAT BUILD CHILDREN'S SKILLS FOR SUCCESS IN KINDERGARTEN ELC PLAY & LEARN GROUPS SERVED NEARLY 300 ADULTS AND OVER 400 CHILDREN ATTENDED MORE THAN 3,400 TIMES TO 416 SESSIONS MORE THAN 300 PARENTS, PROVIDERS, AND EARLY CHILDHOOD EDUCATORS ATTENDED ELC WORKSHOPS 28 PROVIDERS AND PARENTS RECEIVED OVER 250 ELC OR BRIGHT BEGINNINGS SPONSORED HOME VISITS FROM SEPTEMBER 2012 TO AUGUST 2013 THESE PARTICIPANTS ARE FROM THE FOUR LOW-INCOME NEIGHBORHOODS TARGETED 66% OF PARTICIPATING PARENTS AND PROVIDERS ARE PEOPLE OF COLOR OVERALL ALL CAREGIVERS AND ELC EDUCATORS INDICATE THAT THEY ARE HIGHLY SATISFIED WITH BOTH THE QUALITY AND UTILITY OF THE ELC PROGRAM WHEN ASKED, NEARLY ALL NOTE THAT THEY "LIKE AND APPRECIATE EVERYTHING" OR THAT THERE IS "NOTHING THAT I DO NOT LIKE " THE VARIETY OF ACTIVITIES MODELED, THE FIELD TRIPS, AND TAKE HOME MATERIALS ARE THE MOST OFTEN CITED AS PARTICULARLY HELPFUL ON AVERAGE, MORE THAN HALF OF CAREGIVERS REPORT HIGH LEVELS OF SUPPORTIVE ATTITUDES, KNOWLEDGE, AND SKILL IN FOUR KEY AREAS - KINDERGARTEN/PRESCHOOL READINESS, EARLY LITERACY PRACTICES, READ ALOUD FREQUENCY, AND ADULT- CHILDREN INTERACTION THE MAJORITY OF PROVIDERS REPORT GAINS IN KNOWLEDGE AND USE OF INFORMATION TO BUILD AND IMPROVE THE QUALITY OF THEIR CHILDCARE BUSINESS MORE THAN THREE-QUARTERS OF PROVIDERS EXPRESS HIGH LEVELS OF INTERACTION WITH OTHER PROVIDERS AND PLACE HIGH VALUE ON THE INFORMATION EXCHANGED NEARLY ALL HAVE RECOMMENDED ELC TO OTHER PROVIDERS MORE THAN HALF INDICATE HIGH LEVELS OF KNOWLEDGE ABOUT QUALITY IMPROVEMENT STRATEGIES OBSERVATION OF THE CHILDCARE HOME LITERACY ENVIRONMENT SHOWS SIGNIFICANT IMPROVEMENTS IN LITERACY ENRICHMENT AND FAMILY/GROUP INTERACTION CAREGIVERS RATE THE CHILDREN IN THEIR CARE AS KNOWING MORE LETTERS AND WORDS THAN SIMILAR CHILDREN NOT INVOLVED IN ELC IN ADDITION, STAKEHOLDERS ASSERT THAT ELC CHILDREN HAVE STRONGER INTEREST IN BOOKS, HAVE BETTER WRITING SKILLS, AND ASK MORE QUESTIONS IN A TYPICAL DAY THAN NON-ELC PEERS LITERACY BENEFITS ARE COUPLED WITH HIGHER RATINGS OF CHILD DEVELOPMENT MILESTONES KNOWN TO BE IMPORTANT PREDICTORS OF KINDERGARTEN READINESS THESE INCLUDE - FINE MOTOR, TRY NEW THINGS, UNDERSTAND FEELINGS, GET ALONG WITH OTHERS AND ADULT INTERACTION

4d

Other program services (Describe in Schedule O )

(Expenses \$ 319,255 including grants of \$ 10,000 ) (Revenue \$ )

4e



















Total program service expenses

2,103,979

Form 990 (2012)

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 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
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 	3	No
4 <b>Section 501(c)(3) organizations.</b> 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 	4 Yes	
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 	5	No
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 	6	No
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 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
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 	9	No
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 	10	No
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 	11a Yes	
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 	11b	No
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 	11c	No
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 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
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 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
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 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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	14b	No
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	15	No
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	16	No
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)	17	No
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	18	No
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	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21	Yes	
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> . . . . .	22		No
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> . . . . .	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> . . . . .	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		
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? . . . . .	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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> . . . . .	25a		No
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> . . . . .	25b		No
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> . . . . .	26		No
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> . . . . .	27		No
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> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
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> . . . .	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . .	29		No
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> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
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> . . . . .	32		No
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> . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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> . . . .	35b		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36		No
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>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

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
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	12	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	53	
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			No
3b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			No
4b 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.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			No
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			No
6b 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).			
7a 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?			No
7b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			No
7d If "Yes," indicate the number of Forms 8282 filed during the year.			
7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			No
7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
7h 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.			
9a Did the organization make any taxable distributions under section 4966?			
9b Did the organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter			
10a Initiation fees and capital contributions included on Part VIII, line 12.			
10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.			
11 Section 501(c)(12) organizations. Enter			
11a Gross income from members or shareholders.			
11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
12b 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.			
13a Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
13b 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.			
13c Enter the amount of reserves on hand.			
14a Did the organization receive any payments for indoor tanning services during the tax year?			No
14b 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 lines 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
1a	Enter the number of voting members of the governing body at the end of the tax year	22	
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			
b	Enter the number of voting members included in line 1a, above, who are independent	22	
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	No
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	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	MI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	
GEOFF BREMER 118 COMMERCE AVE SW SUITE 100 GRAND RAPIDS, MI (616) 752-8638		

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

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 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, or 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) KATE PEW WOLTERS CO-CHAIRPERS	1 50	X		X				0	0	0
(2) DOUGLAS DEVOS CO-CHAIRPERS	1 50	X		X				0	0	0
(3) JEANNE ARNOLD DIRECTOR	1 00	X						0	0	0
(4) MAUREEN HALE DIRECTOR	1 00	X						0	0	0
(5) LEW CHAMBERLIN SECRETARY	1 50	X		X				0	0	0
(6) CECILE FEHSENFELD DIRECTOR	1 00	X						0	0	0
(7) LYNNE FERRELL DIRECTOR	1 00	X						0	0	0
(8) BETTY BURTON GROCE DIRECTOR	1 00	X						0	0	0
(9) STEVE HEACOCK DIRECTOR	1 00	X						0	0	0
(10) ROBERT HERR TREASURER	1 50	X		X				0	0	0
(11) SUE JANDERNOA DIRECTOR	1 00	X						0	0	0
(12) KEVIN KONARSKA DIRECTOR	1 00	X						0	0	0
(13) KATHY MUIR LAIDLAW DIRECTOR	1 00	X						0	0	0
(14) DR ROBERT CONNORS DIRECTOR	1 00	X						0	0	0
(15) KAREN O'DONOVAN DIRECTOR	1 00	X						0	0	0
(16) MILT ROHWER DIRECTOR	1 00	X						0	0	0
(17) CARL VER BEEK DIRECTOR	1 00	X						0	0	0



## Part VII

<b>1b</b>	<b>Sub-Total . . . . .</b>	▼			
<b>c</b>	<b>Total from continuation sheets to Part VII, Section A . . . . .</b>	▼			
<b>d</b>	<b>Total (add lines 1b and 1c) . . . . .</b>	▼	88,027		7,506

**2** Total number of individuals (including but not limited to those \$100,000 of reportable compensation from the organization) ▶

		Yes	No
<b>3</b>	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>3</b>	No
<b>4</b>	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> . . . . .	<b>4</b>	No
<b>5</b>	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> . . . . .	<b>5</b>	No

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

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

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	1a	Federated campaigns . . .	1a				
	b	Membership dues . . . . .	1b				
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,815,323			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f . . . . .		1,815,323			
Program Service Revenue	2a	WELCOME HOME BABY	Business Code 624100	11,151	11,151		
	b	CHAP	621610	4,196	4,196		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f . . . . .		15,347			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .	23			23
4		Income from investment of tax-exempt bond proceeds . .					
5		Royalties . . . . .					
6a		Gross rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)				
		d	Net rental income or (loss) . . . . .				
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b	Less cost or other basis and sales expenses				
		c	Gain or (loss)				
		d	Net gain or (loss) . . . . .		1,725		1,725
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a				
		b	Less direct expenses . . . . .	b			
		c	Net income or (loss) from fundraising events . .				
9a		Gross income from gaming activities See Part IV, line 19 . . . . .	a				
		b	Less direct expenses . . . . .	b			
		c	Net income or (loss) from gaming activities . .				
10a		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					
11a							
b							
c							
d	All other revenue . . . . .						
e	Total. Add lines 11a-11d . . . . .						
12	Total revenue. See Instructions . . . . .		1,832,418	15,347		1,748	

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	10,000	10,000		
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 . . . . .	98,371	86,301	10,152	1,918
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages	1,203,802	1,056,096	124,229	23,477
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	66,407	62,074	3,644	689
9	Other employee benefits . . . . .	138,210	129,194	7,583	1,433
10	Payroll taxes . . . . .	104,819	93,454	9,559	1,806
11	Fees for services (non-employees)				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .	20,300	17,400	2,439	461
d	Lobbying . . . . .				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees . . . . .				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	332,111	284,660	39,909	7,542
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	139,559	125,857	11,525	2,177
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	59,236	50,678	7,198	1,360
17	Travel . . . . .				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	89,120	85,324	3,193	603
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	32,350	13,930	15,492	2,928
23	Insurance . . . . .				
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	MISCELLANEOUS	41,123	33,631	6,301	1,191
b	PATIENT EXPENSES	27,761	27,761		
c	BAD DEBT EXPENSE	15,000	15,000		
d	MINOR EQUIPMENT	12,333	11,208	946	179
e	All other expenses	1,411	1,411		
25	Total functional expenses. Add lines 1 through 24e	2,391,913	2,103,979	242,170	45,764
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)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		353,348	1	298,536
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		1,008,642	3	575,948
	4	Accounts receivable, net		18,491	4	291
	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			8	
	9	Prepaid expenses and deferred charges		12,108	9	9,943
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a174,101			
	b	Less accumulated depreciation	10b73,407	129,527	10c	100,694
	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			14	
	15	Other assets See Part IV, line 11		46,269	15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)		1,568,385	16	985,412
Liabilities	17	Accounts payable and accrued expenses		155,374	17	150,803
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to 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			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			25	73,907
	26	Total liabilities. Add lines 17 through 25		155,374	26	224,710
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		310,248	27	285,984
	28	Temporarily restricted net assets		1,102,763	28	474,718
	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		1,413,011	33	760,702
	34	Total liabilities and net assets/fund balances		1,568,385	34	985,412

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	1,832,418
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,391,913
3	Revenue less expenses Subtract line 2 from line 1	3	-559,495
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,413,011
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	23,182
7	Investment expenses	7	
8	Prior period adjustments	8	-115,996
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	760,702

Part XII Financial Statements and Reporting

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

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

SCHEDULE A  
(Form 990 or 990EZ)

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  
FIRST STEPS KENT

Employer identification number  
27-0640886

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<sup>1</sup>/<sub>3</sub>% 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<sup>1</sup>/<sub>3</sub>% 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 to 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) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it 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?  

(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?

h

☐

Provide the following information about the supported organization(s)
- |          | Yes | No |
|----------|-----|----|
| 11g(i)   |     |    |
| 11g(ii)  |     |    |
| 11g(iii) |     |    |
- | (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 col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the U S ? |    | (vii) Amount of monetary support |
|------------------------------------|----------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------|----|-----------------------------------------------------------------|----|------------------------------------------------------------|----|----------------------------------|
|                                    |          |                                                                                               | Yes                                                                    | No | Yes                                                             | No | Yes                                                        | No |                                  |
|                                    |          |                                                                                               |                                                                        |    |                                                                 |    |                                                            |    |                                  |
|                                    |          |                                                                                               |                                                                        |    |                                                                 |    |                                                            |    |                                  |
| Total                              |          |                                                                                               |                                                                        |    |                                                                 |    |                                                            |    |                                  |
- For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990EZ.

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2012

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 ")		5,119,472	2,063,774	1,369,988	1,815,323	10,368,557
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	<b>Total.</b> Add lines 1 through 3		5,119,472	2,063,774	1,369,988	1,815,323	10,368,557
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)						5,497,089
6	<b>Public support.</b> Subtract line 5 from line 4						4,871,468

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		5,119,472	2,063,774	1,369,988	1,815,323	10,368,557
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			3,376	656	23	4,055
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )			55,806			55,806
11	<b>Total support</b> (Add lines 7 through 10)						10,428,418
12	Gross receipts from related activities, etc (see instructions)					12	15,347
13	<b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input checked="" 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
15	Public support percentage for 2011 Schedule A, Part II, line 14	15
16a	<b>33 1/3% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization	<input type="checkbox"/>
b	<b>33 1/3% support test—2011.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization	<input type="checkbox"/>
17a	<b>10%-facts-and-circumstances test—2012.</b> 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 <b>stop here.</b> 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	<b>10%-facts-and-circumstances test—2011.</b> 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 <b>stop here.</b> 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	<b>Private foundation.</b> 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 IIISupport 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 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.")						
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 year 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 lines 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 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 ▶		



**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.  
▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

If the organization answered “Yes” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered “Yes” to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered “Yes” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization FIRST STEPS KENT	Employer identification number  27-0640886
----------------------------------------------	--------------------------------------------------

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization’s direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If “Yes,” describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$
4	Did the filing organization file Form 1120-POL for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization’s funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures		2,103,979													
e Total exempt purpose expenditures (add lines 1c and 1d)		2,103,979													
f Lobbying nontaxable amount Enter the amount from the following table in both columns		255,199													
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)		63,800													
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount	231,574	265,479	268,171	255,199	1,020,423
b Lobbying ceiling amount (150% of line 2a, column(e))					1,530,635
c Total lobbying expenditures	261				261
d Grassroots nontaxable amount	57,894	66,370	67,043	63,800	255,107
e Grassroots ceiling amount (150% of line 2d, column (e))					382,661
f Grassroots lobbying expenditures					

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i.			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912.			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912.			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV

Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
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SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization FIRST STEPS KENT	Employer identification number 27-0640886
----------------------------------------------	----------------------------------------------

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? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	
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? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	

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)

☐ Preservation of land for public use (e g , recreation or education)☐ Preservation of an historically important land area☐ Protection of natural habitat☐ Preservation of a certified historic structure☐ 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 Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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.

1a

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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

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.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ 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 year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a	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%

3a

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

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

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

3b

Yes

No

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
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		174,101	73,407	100,694
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				100,694

Schedule D (Form 990) 2012



Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return				
1	Total revenue, gains, and other support per audited financial statements . . . . .		1	1,840,600
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments . . . . .	2a		
b	Donated services and use of facilities . . . . .	2b	23,182	
c	Recoveries of prior year grants . . . . .	2c		
d	Other (Describe in Part XIII ) . . . . .	2d		
e	Add lines 2a through 2d . . . . .	2e	23,182	
3	Subtract line 2e from line 1 . . . . .	3	1,817,418	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII ) . . . . .	4b	15,000	
c	Add lines 4a and 4b . . . . .	4c	15,000	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) . . . . .	5	1,832,418	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return				
1	Total expenses and losses per audited financial statements . . . . .		1	2,376,913
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities . . . . .	2a		
b	Prior year adjustments . . . . .	2b		
c	Other losses . . . . .	2c		
d	Other (Describe in Part XIII ) . . . . .	2d		
e	Add lines 2a through 2d . . . . .	2e		
3	Subtract line 2e from line 1 . . . . .	3	2,376,913	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII ) . . . . .	4b	15,000	
c	Add lines 4a and 4b . . . . .	4c	15,000	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .	5	2,391,913	

Part XIII Supplemental Information

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

Identifier	Return Reference	Explanation
LIABILITY UNDER FIN 48 FOOTNOTE	SCHEDULE D, PAGE 3, PART X	FIRST STEPS IS EXEMPT FROM FEDERAL INCOME TAXES UNDER 501(C)(3) OF THE INTERNAL REVENUE CODE HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO FIRST STEPS' TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. FIRST STEPS ACCOUNTS FOR TAX POSITIONS IN ACCORDANCE WITH THE PROVISIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD CODIFICATION SECTION 740-10. INTEREST OR PENALTIES RELATED TO TAX POSITIONS, IF ANY, WOULD BE RECORDED AS A COMPONENT OF GENERAL AND ADMINISTRATIVE EXPENSES IN THE STATEMENT OF ACTIVITIES. NO INTEREST OR PENALTIES RELATED TO TAX POSITIONS HAS BEEN RECORDED IN THE STATEMENT OF ACTIVITIES.
REVENUE AMOUNTS INCLUDED ON RETURN - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 4B	BAD DEBT EXPENSE 15,000
EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 4B	BAD DEBT EXPENSE 15,000





**Part III**

**Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV Supplemental Information.		
Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information		
Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	CONTRACTS SIGNED BY BOTH FIRST STEPS KENT AND THE GRANTEEES STATE WHAT THE GRANT IS TO BE USED FOR AND THE OUTCOMES, SPELLED OUT BY FIRST STEPS KENT'S CONTRACT WITH GRANTORS FINANCIAL REPORTS ARE REQUIRED TO BE SUBMITTED BY THE GRANTEE FIRST STEPS KENT STAFF ACTIVELY MONITOR THE RESULTS AND MEET WITH THE GRANTEEES ABOUT THEIR PROGRESS

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

Open to Public  
Inspection

Name of the organization FIRST STEPS KENT	Employer identification number 27-0640886
----------------------------------------------	----------------------------------------------

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	TO CREATE A COORDINATED, INTEGRATED SYSTEM OF EARLY CHILDHOOD SERVICES THAT SUPPORTS ALL FAMILIES IN KENT COUNTY SO EVERY YOUNG CHILD IN KENT COUNTY WILL ENTER KINDERGARTEN READY TO SUCCEED IN SCHOOL AND IN LIFE. THE ORGANIZATION'S MOST SIGNIFICANT ACTIVITY WAS OBTAINING GRANTS AND DONATIONS TO IMPLEMENT, INCREASE, STRENGTHEN, AND COORDINATE EARLY CHILDHOOD SERVICES IN KENT COUNTY, MICHIGAN

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	FORM 990	ALL LINES LEFT BLANK ARE NOT APPLICABLE TO THE ORGANIZATION

Identifier	Return Reference	Explanation
FIRST ACCOMPLISHMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4A	- 25% DECREASE IN OTITIS MEDIA-RELATED ED VISITS AS WELL AS A 36% INCREASE IN THE NUMBER OF EAR NUMBING DROP PRESCRIPTIONS FOR THE CHAP ELIGIBLE POPULATION FOLLOWING THE START OF CHAP'S OTITIS MEDIA INITIATIVE - 24% INCREASE IN CHILDREN UP-TO-DATE ON THEIR WELL-CHILD VISITS BETWEEN 2010 AND 2011 BY PRACTICES PARTICIPATING IN CHAP AND PRIORITY HEALTH JOINT WELL CHILD INITIATIVE - 23% INCREASE IN THE NUMBER OF CHILDREN RECEIVING CHAP ASTHMA SERVICES WHO HAD AN ASTHMA ACTION PLAN - 54% INCREASE IN THE NUMBER OF CHILDREN RECEIVING CHAP ASTHMA SERVICES WHO IMPROVED THEIR SCORES ON AN ASTHMA CONTROL TEST TO ACCEPTABLE LEVELS - 50% DECREASE IN EXPOSURE TO TOBACCO SMOKE IN THE HOME ENVIRONMENT AMONG CHILDREN RECEIVING CHAP ASTHMA SERVICES - 78% DECREASE IN THE AVERAGE NUMBER OF SCHOOL DAYS MISSED DUE TO ASTHMA BY CHILDREN RECEIVING CHAP SERVICES

Identifier	Return Reference	Explanation
SECOND ACCOMPLISHMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4B	LIAISONS MADE 3,366 VISITS OR 78%, 71% (2,388) OF THOSE ACCEPTING HOME VISTS AT THE HOSPITAL COMPLETED THEM, HOME VISITS WERE PROVIDED FOR 1,868 FAMILIES, AND, OF 3,400 REFERRALS TO PARTNER AGENCIES, 64% OF FAMILIES SERVED IN 2012 REPORTED TAKING THEIR NEWBORN TO THEIR PRIMARY CARE PROVIDER WITHIN THE FIRST 5 DAYS OF LIFE (MEETING THE ACADEMY OF PEDIATRICS STANDARD), 54% OF CLIENTS ENROLLED IN MEDICAID, COMPARED TO 40% OF ALL KENT COUNTY BIRTHS

Identifier	Return Reference	Explanation
ALL OTHER ACCOMPLISHMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4D	<p>EARLY LEARNING COMMUNITIES (ELC) SUPPLEMENT THE LEARNING ENVIRONMENT AND EXPERIENCES OF YOUNG CHILDREN IN TWO URBAN NEIGHBORHOODS BY INCREASING THE EARLY CHILDHOOD LANGUAGE AND LITERACY SKILLS OF THEIR CAREGIVERS. PRIMARILY SERVING UNLICENSED IN-HOME PROVIDERS SERVING THE MOST VULNERABLE CHILDREN, THE PROGRAM INCLUDES IN-HOME COACHING FOR UNLICENSED PROVIDERS AS WELL AS LANGUAGE AND LITERACY ENRICHED PLAY &amp; LEARN GROUPS WHERE CERTIFIED TEACHERS MODEL APPROPRIATE CHILD-ADULT RELATIONSHIPS AND BEHAVIORS AS WELL AS DEMONSTRATE ACTIVITIES THAT BUILD CHILDREN'S SKILLS FOR SUCCESS IN KINDERGARTEN. ELC PLAY &amp; LEARN GROUPS SERVED NEARLY 300 ADULTS AND OVER 400 CHILDREN ATTENDED MORE THAN 3,400 TIMES TO 416 SESSIONS. MORE THAN 300 PARENTS, PROVIDERS, AND EARLY CHILDHOOD EDUCATORS ATTENDED ELC WORKSHOPS. 28 PROVIDERS AND PARENTS RECEIVED OVER 250 ELC OR BRIGHT BEGINNINGS SPONSORED HOME VISITS FROM SEPTEMBER 2012 TO AUGUST 2013. THESE PARTICIPANTS ARE FROM THE FOUR LOW-INCOME NEIGHBORHOODS TARGETED. 66% OF PARTICIPATING PARENTS AND PROVIDERS ARE PEOPLE OF COLOR. OVERALL ALL CAREGIVERS AND ELC EDUCATORS INDICATE THAT THEY ARE HIGHLY SATISFIED WITH BOTH THE QUALITY AND UTILITY OF THE ELC PROGRAM. WHEN ASKED, NEARLY ALL NOTE THAT THEY "LIKE AND APPRECIATE EVERYTHING" OR THAT THERE IS "NOTHING THAT I DO NOT LIKE." THE VARIETY OF ACTIVITIES MODELED, THE FIELD TRIPS, AND TAKE HOME MATERIALS ARE THE MOST OFTEN CITED AS PARTICULARLY HELPFUL. ON AVERAGE, MORE THAN HALF OF CAREGIVERS REPORT HIGH LEVELS OF SUPPORTIVE ATTITUDES, KNOWLEDGE, AND SKILL IN FOUR KEY AREAS - KINDERGARTEN/PRESCHOOL READINESS, EARLY LITERACY PRACTICES, READ ALOUD FREQUENCY, AND ADULT- CHILDREN INTERACTION. THE MAJORITY OF PROVIDERS REPORT GAINS IN KNOWLEDGE AND USE OF INFORMATION TO BUILD AND IMPROVE THE QUALITY OF THEIR CHILDCARE BUSINESS. MORE THAN THREE-QUARTERS OF PROVIDERS EXPRESS HIGH LEVELS OF INTERACTION WITH OTHER PROVIDERS AND PLACE HIGH VALUE ON THE INFORMATION EXCHANGED. NEARLY ALL HAVE RECOMMENDED ELC TO OTHER PROVIDERS. MORE THAN HALF INDICATE HIGH LEVELS OF KNOWLEDGE ABOUT QUALITY IMPROVEMENT STRATEGIES. OBSERVATION OF THE CHILDCARE HOME LITERACY ENVIRONMENT SHOWS SIGNIFICANT IMPROVEMENTS IN LITERACY ENRICHMENT AND FAMILY/GROUP INTERACTION. CAREGIVERS RATE THE CHILDREN IN THEIR CARE AS KNOWING MORE LETTERS AND WORDS THAN SIMILAR CHILDREN NOT INVOLVED IN ELC. IN ADDITION, STAKEHOLDERS ASSERT THAT ELC CHILDREN HAVE STRONGER INTEREST IN BOOKS, HAVE BETTER WRITING SKILLS, AND ASK MORE QUESTIONS IN A TYPICAL DAY THAN NON-ELC PEERS. LITERACY BENEFITS ARE COUPLED WITH HIGHER RATINGS OF CHILD DEVELOPMENT MILESTONES KNOWN TO BE IMPORTANT PREDICTORS OF KINDERGARTEN READINESS. THESE INCLUDE - FINE MOTOR, TRY NEW THINGS, UNDERSTAND FEELINGS, GET ALONG WITH OTHERS AND ADULT INTERACTION.</p>

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	THE TREASURER REVIEWS THE FORM 990 IN DETAIL. HE THEN PRESENTS IT TO THE EXECUTIVE COMMITTEE FOR ITS IN-DEPTH REVIEW. IT IS THEN REVIEWED BY THE COMMISSION (BOARD) BEFORE IT IS FILED WITH THE IRS.



Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	<p>BOARD MEMBERS AND STAFF IMMEDIATELY DISCLOSE ANY POTENTIAL CONFLICTS OF INTEREST THAT ARISE. FIRST STEPS HAS A FORM, ACCOMPANIED BY A COPY OF THE POLICY, WHICH IS SIGNED BY EACH DIRECTOR/TRUSTEE/STAFF TO ACKNOWLEDGE THAT THE PERSON HAS:</p> <ul style="list-style-type: none"> <li>A) RECEIVED A COPY OF THE CONFLICTS OF INTEREST POLICY,</li> <li>B) READ AND UNDERSTANDS THE POLICY,</li> <li>C) AGREED TO COMPLY WITH THE POLICY, AND,</li> <li>D) UNDERSTANDS THAT THE ORGANIZATION IS CHARITABLE AND IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES. <p>EMPLOYEES AND COMMISSION MEMBERS ARE COVERED UNDER THE CONFLICT OF INTEREST POLICY. THE EXECUTIVE DIRECTOR AND COMMISSION CO-CHAIR ARE IDENTIFIED IN THE POLICY BY NAME WITH CONTACT INFORMATION IN CASE SOMEONE WANTS TO DISCUSS A POTENTIAL CONFLICT OF INTEREST. CONFLICTS OF INTEREST ARE REVIEWED BY THE EXECUTIVE DIRECTOR, WHO MAY CONSULT THE EMPLOYEE'S MANAGER (OR ANOTHER MANAGER) IN THE PROCESS. RESTRICTIONS ARE IMPOSED ON PERSONS WITH A CONFLICT. FOR EXAMPLE, AN EMPLOYEE WHO IS RELATED TO A VENDOR CANNOT REQUEST A BID, MAKE THE DECISION TO GO WITH THE VENDOR, OR BE INVOLVED IN ANY WAY WITH PAYMENT TO THE VENDOR. COMMISSION MEMBERS MUST ABSTAIN FROM VOTING ON ANY ITEM WITH WHICH THEY HAVE A CONFLICT OF INTEREST.</p> </li></ul>

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS (COMMISSION) DETERMINES THE COMPENSATION OF THE PRESIDENT/EXECUTIVE DIRECTOR. NONE OF THE MEMBERS OF THE EXECUTIVE COMMITTEE ARE EMPLOYEES OF FIRST STEPS KENT. COMPARABLE DATA FROM OTHER SIMILARLY SIZED AND SITUATED LOCAL OR REGIONAL NONPROFITS IS GATHERED AND ANALYZED. THIS INFORMATION, ALONG WITH THE RESULTS OF THE ANNUAL PERFORMANCE EVALUATION, IS USED TO DETERMINE THE PRESIDENT/EXECUTIVE DIRECTOR'S COMPENSATION. THE CO-CHAIR OF THE COMMISSION PREPARES AN EVALUATION DOCUMENT THAT IS SHARED WITH EACH COMMISSION MEMBER FOR FEEDBACK. SHE SUMMARIZES AND REPORTS BACK TO THE EXECUTIVE COMMITTEE ON THE FEEDBACK, INCLUDING HER OWN, AND DISCUSSES SALARY ADJUSTMENT, BONUS AND/OR ENHANCED PTO. IN EXECUTIVE SESSION, THE EXECUTIVE COMMITTEE COMES TO AGREEMENT AND THE CO-CHAIR INFORMS THE EXECUTIVE DIRECTOR OF THE DECISION AND GIVES A FEEDBACK REPORT. THE CO-CHAIR INFORMS THE FULL COMMISSION AT ITS NEXT REGULAR MEETING IN EXECUTIVE SESSION. THERE ARE NO OTHER OFFICERS OR KEY EMPLOYEES IN OUR ORGANIZATION.

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	OUR AUDIT AND FORM 990 ARE ON OUR WEBSITE AT <a href="http://firststepskent.org/news-information/financial-documents">HTTP://FIRSTSTEPSKENT.ORG/NEWS- INFORMATION/FINANCIAL-DOCUMENTS</a> OUR GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST

Identifier	Return Reference	Explanation
OTHER FEES FOR SERVICES	FORM 990, PART IX, LINE 11G	284,660 39,909 7,542

Identifier	Return Reference	Explanation
RECONCILIATION OF CHANGES - OTHER	FORM 990, PART XI, LINE 9	BAD DEBT EXPENSE -15,000 BAD DEBT EXPENSE 15,000

**TY 2012 Averaging Attachment**

**Name:** FIRST STEPS KENT

**EIN:** 27-0640886

**Explanation:** ORGANIZATION'S FOURTH YEAR OF EXISTENCE.