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Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 ▶ Do not enter Social Security numbers on this form as it may be made public
 ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 7/01, 2013, and ending 6/30, 2014

| | | |
|--|--|--|
| B Check if applicable | C | D Employer Identification Number |
| <input type="checkbox"/> Address change | PARENTING NOW! 86 CENTENNIAL LOOP EUGENE, OR 97401 | 93-0706557 |
| <input type="checkbox"/> Name change | | E Telephone number |
| <input type="checkbox"/> Initial return | | 541-484-5316 |
| <input type="checkbox"/> Terminated | | G Gross receipts \$ |
| <input type="checkbox"/> Amended return | | 988,653. |
| <input type="checkbox"/> Application pending | F Name and address of principal officer | H(a) Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| | Lynne Swartz | H(b) Are all subordinates included? Yes <input type="checkbox"/> No <input type="checkbox"/> If 'No,' attach a list (see instructions) |
| I Tax-exempt status | Same As C Above | H(c) Group exemption number ▶ |
| <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 | | |
| J Website: ▶ | WWW.PARENTINGNOW.ORG | |
| K Form of organization | <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | L Year of formation |
| | | 1978 |
| | | M State of legal domicile |
| | | OR |

| Part I Summary | | | |
|-----------------------------|--|--|---------------------|
| | 1 Briefly describe the organization's mission or most significant activities | <u>ALL CHILDREN ARE RAISED BY NURTURING, SKILLED PARENTS</u> | |
| Activities & Governance | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 13 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 13 |
| | 5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) | 5 | 55 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 200 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| | 7b Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0. |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | 8 | 580,613. |
| | 9 Program service revenue (Part VIII, line 2g) | 9 | 401,420. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 10 | -74. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 11 | 90,582. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 12 | 1,072,541. |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | |
| Expenses | 14 Benefits paid to or for members (Part IX, column (A), line 4) | | |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 15 | 933,537. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11) | | |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ | 16b | 189,346. |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 17 | 303,043. |
| | 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 18 | 1,236,580. |
| Net Assets or Fund Balances | 19 Revenue less expenses Subtract line 18 from line 12 | 19 | -164,039. |
| | 20 Total assets (Part X, line 16) | 20 | 1,386,390. |
| | 21 Total liabilities (Part X, line 26) | 21 | 267,900. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 22 | 1,118,490. |
| | | Prior Year | Current Year |
| | | 580,613. | 542,801. |
| | | 401,420. | 330,256. |
| | | -74. | |
| | | 90,582. | 52,697. |
| | | 1,072,541. | 925,754. |
| | | | |
| | | 933,537. | 851,359. |
| | | | |
| | | 303,043. | 312,463. |
| | | 1,236,580. | 1,163,822. |
| | | -164,039. | -238,068. |
| | | | |
| | | Beginning of Current Year | End of Year |
| | | 1,386,390. | 1,293,702. |
| | | 267,900. | 352,481. |
| | | 1,118,490. | 941,221. |

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

| | | |
|------------------|--|---------------------|
| Sign Here | Signature of officer: <u>Lynne H Swartz</u> Type or print name and title: <u>Lynne Swartz</u> Executive Direc | Date: <u>5/4/15</u> |
|------------------|--|---------------------|

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

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

SCANNED JUN 09 2015

917 116

Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission.

ALL CHILDREN ARE RAISED BY NURTURING, SKILLED PARENTS

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

Yes No X

If 'Yes,' describe these new services on Schedule O.

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

Yes No X

If 'Yes,' describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 307,294. including grants of \$) (Revenue \$)

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

4b (Code) (Expenses \$ 268,923. including grants of \$) (Revenue \$)

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

4c (Code) (Expenses \$ 153,187. including grants of \$) (Revenue \$)

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

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

(Expenses \$ 123,857. including grants of \$) (Revenue \$)

4e Total program service expenses 853,261.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|--|-----|----|
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i> | | X |
| 22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i> | | X |
| 23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i> | | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a</i> | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i> | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i> | | X |
| 26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i> | | X |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III</i> | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions). | | |
| a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i> | | X |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i> | | X |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i> | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i> | X | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i> | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i> | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i> | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i> | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i> | | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> | | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i> | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O. | X | |

BAA

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | Yes | No |
|-------------|--|-----|----|
| 1 a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | | |
| 1 b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| 1 c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |
| 2 a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| 2 b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | X | |
| 3 a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| 3 b | If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O | | |
| 4 a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| 4 b | If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | |
| 5 a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| 5 b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| 5 c | If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6 a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| 6 b | If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| 7 a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | X | |
| 7 b | If 'Yes,' did the organization notify the donor of the value of the goods or services provided? | X | |
| 7 c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| 7 d | If 'Yes,' indicate the number of Forms 8282 filed during the year | | |
| 7 e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| 7 f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| 7 g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| 7 h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| 9 a | Did the organization make any taxable distributions under section 4966? | | |
| 9 b | Did the organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| 10 a | Initiation fees and capital contributions included on Part VIII, line 12 | | |
| 10 b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| 11 a | Gross income from members or shareholders | | |
| 11 b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) | | |
| 12 a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| 12 b | If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| 13 a | Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O | | |
| 13 b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | | |
| 13 c | Enter the amount of reserves on hand | | |
| 14 a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| 14 b | If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O | | |

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) Katharine Gallagher Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (2) Kathy Smith Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (3) Ian T Richardson Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (4) Paula Kongsore Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (5) Paul Bouressa Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (6) Susan Castillo Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (7) Sheri Greatwood Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (8) Laura Illig Secretary | 1 0 | X | | X | | | 0. | 0. | 0. | |
| (9) Linda L King Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (10) Rachelle Villano Vice President | 1 0 | X | | X | | | 0. | 0. | 0. | |
| (11) Phil Weiler President | 1 0 | X | | X | | | 0. | 0. | 0. | |
| (12) Todd Nelson Director | 1 0 | X | | | | | 0. | 0. | 0. | |
| (13) RL Widmer Treasurer | 1 0 | X | | | | | 0. | 0. | 0. | |
| (14) Lynne Swartz Executive Direc | 40 0 | | | X | | | 50,869. | 0. | 0. | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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 | | | |
| (15) <u>Mika Singer</u> Mnging Director | 32 0 | | | X | | | 17,437. | 0. | 0. |
| (16) ----- | | | | | | | | | |
| (17) ----- | | | | | | | | | |
| (18) ----- | | | | | | | | | |
| (19) ----- | | | | | | | | | |
| (20) ----- | | | | | | | | | |
| (21) ----- | | | | | | | | | |
| (22) ----- | | | | | | | | | |
| (23) ----- | | | | | | | | | |
| (24) ----- | | | | | | | | | |
| (25) ----- | | | | | | | | | |
| 1 b Sub-total | | | | | | | 68,306. | 0. | 0. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | 68,306. | 0. | 0. |

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | |
|--|---|--|--|---|--|--|
| CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS | 1 a Federated campaigns | 1 a | | | | |
| | b Membership dues | 1 b | | | | |
| | c Fundraising events | 1 c 220,847. | | | | |
| | d Related organizations | 1 d | | | | |
| | e Government grants (contributions) | 1 e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1 f 321,954. | | | | |
| | g Noncash contributions included in lines 1a-1f. \$ | 56,636. | | | | |
| | h Total. Add lines 1a-1f | | 542,801. | | | |
| PROGRAM SERVICE REVENUE | Business Code | | | | | |
| | 2 a Contract Revenue | | 259,270. | 259,270. | | |
| | b Curricula Sales/Training | | 42,385. | 42,385. | | |
| | c Parent Dues | | 28,601. | 28,601. | | |
| | d | | | | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| g Total. Add lines 2a-2f | | 330,256. | | | | |
| OTHER REVENUE | 3 Investment income (including dividends, interest and other similar amounts) | | | | | |
| | 4 Income from investment of tax-exempt bond proceeds. | | | | | |
| | 5 Royalties | | | | | |
| | 6 a Gross rents | (i) Real | (ii) Personal | | | |
| | | b Less: rental expenses. | | | | |
| | | c Rental income or (loss) | | | | |
| | | d Net rental income or (loss) | | | | |
| | 7 a Gross amount from sales of assets other than inventory. | (i) Securities | (ii) Other | | | |
| | | b Less: cost or other basis and sales expenses | | | | |
| | | c Gain or (loss) | | | | |
| | | d Net gain or (loss) | | | | |
| | 8 a Gross income from fundraising events (not including \$ 220,847. of contributions reported on line 1c). See Part IV, line 18 | a 101,794. | | | | |
| | | b Less direct expenses | b 62,899. | | | |
| | | c Net income or (loss) from fundraising events | | 38,895. | | |
| | 9 a Gross income from gaming activities See Part IV, line 19 | a | | | | |
| b Less: direct expenses | | b | | | | |
| c Net income or (loss) from gaming activities | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | a | | | | | |
| | b Less cost of goods sold | b | | | | |
| | c Net income or (loss) from sales of inventory | | | | | |
| Miscellaneous Revenue | | Business Code | | | | |
| 11 a Miscellaneous Income | | 13,802. | 13,802. | | | |
| b | | | | | | |
| c | | | | | | |
| d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | 13,802. | | | | |
| 12 Total revenue. See instructions | | 925,754. | 344,058. | 0. | 0. | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the United States See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 68,306. | 20,851. | 24,163. | 23,292. |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0. | 0. | 0. | 0. |
| 7 Other salaries and wages | 624,098. | 479,269. | 47,370. | 97,459. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 85,200. | 59,713. | 11,801. | 13,686. |
| 10 Payroll taxes | 73,755. | 52,152. | 8,785. | 12,818. |
| 11 Fees for services (non-employees) | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 13,256. | 5,656. | 7,600. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) | | | | |
| 12 Advertising and promotion | 773. | 450. | | 323. |
| 13 Office expenses | 21,899. | 19,727. | 930. | 1,242. |
| 14 Information technology | 12,618. | 10,720. | 150. | 1,748. |
| 15 Royalties | | | | |
| 16 Occupancy | 11,632. | 11,632. | | |
| 17 Travel | 15,319. | 12,124. | 3,195. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings. | 2,682. | 1,200. | 1,379. | 103. |
| 20 Interest | 8,609. | 8,609. | | |
| 21 Payments to affiliates. | | | | |
| 22 Depreciation, depletion, and amortization | 91,875. | 91,875. | | |
| 23 Insurance | 15,732. | 13,456. | 2,276. | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a <u>Contracts</u> | 24,931. | 3,280. | 3,772. | 17,879. |
| b <u>Repairs & Maintenance</u> | 15,474. | 15,474. | | |
| c <u>Printing and Publications</u> | 12,730. | 7,050. | 2,240. | 3,440. |
| d <u>Nutrition</u> | 12,477. | 8,966. | 2,977. | 534. |
| e All other expenses | 52,456. | 31,057. | 4,577. | 16,822. |
| 25 Total functional expenses. Add lines 1 through 24e | 1,163,822. | 853,261. | 121,215. | 189,346. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|--|---|--------------------------|------------|---------------------|------------|
| ASSETS | 1 Cash – non-interest-bearing | 113,438. | 1 | 102,699. | |
| | 2 Savings and temporary cash investments | | 2 | | |
| | 3 Pledges and grants receivable, net . | 76,456. | 3 | 60,442. | |
| | 4 Accounts receivable, net | 34,429. | 4 | 26,350. | |
| | 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 | 49,746. | 8 | 48,703. | |
| | 9 Prepaid expenses and deferred charges | 21,896. | 9 | 8,977. | |
| | 10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D | 10a 979,403. | | | |
| | b Less: accumulated depreciation | 10b 368,408. | 616,918. | 10c 610,995. | |
| | 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 | 196,796. | 14 | 127,371. | |
| | 15 Other assets See Part IV, line 11 | 276,711. | 15 | 308,165. | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34). | | 1,386,390. | 16 | 1,293,702. | |
| LIABILITIES | 17 Accounts payable and accrued expenses | 137,484. | 17 | 117,274. | |
| | 18 Grants payable | | 18 | | |
| | 19 Deferred revenue | 60,844. | 19 | 54,597. | |
| | 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 | 69,572. | 23 | 180,609. | |
| | 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 | 1. | |
| | 26 Total liabilities. Add lines 17 through 25. | | 267,900. | 26 | 352,481. |
| 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 | 987,597. | 27 | 826,830. | |
| | 28 Temporarily restricted net assets | 130,893. | 28 | 114,391. | |
| | 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 | | 1,118,490. | 33 | 941,221. |
| | 34 Total liabilities and net assets/fund balances | | 1,386,390. | 34 | 1,293,702. |

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Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 925,754. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,163,822. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -238,068. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 1,118,490. |
| 5 | Net unrealized gains (losses) on investments | 5 | 32,986. |
| 6 | Donated services and use of facilities | 6 | 41,082. |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) See Schedule O | 9 | -13,269. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 941,221. |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|----|--|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain 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 | | X |
| 2b | Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| 2c | If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | X | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | | X |
| 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 | | |

BAA

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

| | |
|---|---|
| Name of the organization PARENTING NOW! | Employer identification number 93-0706557 |
|---|---|

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I b Type II c Type III – Functionally integrated d Type III – Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (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?

| | Yes | No |
|-------------------|-----|----|
| 11 g (i) | | |
| 11 g (ii) | | |
| 11 g (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 column (i) listed in your governing document? | | (v) Did you notify the organization in column (i) of your support? | | (vi) Is the organization in column (i) organized in the U.S.? | | (vii) Amount of monetary support |
|--------------|------------------------------------|----------|---|---|----|--|----|---|----|----------------------------------|
| | | | | Yes | No | Yes | No | Yes | No | |
| (A) | | | | | | | | | | |
| (B) | | | | | | | | | | |
| (C) | | | | | | | | | | |
| (D) | | | | | | | | | | |
| (E) | | | | | | | | | | |
| Total | | | | | | | | | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) | 863,140. | 578,841. | 686,270. | 580,613. | 542,801. | 3,251,665. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0. |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0. |
| 4 Total. Add lines 1 through 3 | 863,140. | 578,841. | 686,270. | 580,613. | 542,801. | 3,251,665. |
| 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) | | | | | | 266,214. |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 2,985,451. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|-----------|------------|
| 7 Amounts from line 4 | 863,140. | 578,841. | 686,270. | 580,613. | 542,801. | 3,251,665. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 6,251. | 4,579. | 4,954. | | | 15,784. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | 0. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) See Part IV | 92,219. | 191,597. | 135,130. | 150,976. | 115,596. | 685,518. |
| 11 Total support. Add lines 7 through 10 | | | | | | 3,952,967. |
| 12 Gross receipts from related activities, etc (see instructions) | | | | | 12 | 2,082,614. |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---------|
| 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 | 75.52 % |
| 15 Public support percentage from 2012 Schedule A, Part II, line 14 | 15 | 77.98 % |
| 16a 33-1/3% support test – 2013. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/> | | |
| b 33-1/3% support test – 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test – 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test – 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/> | | |

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants') | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 13 Total Support. (Add lns 9,10c, 11 and 12) | | | | | | |

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

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|---|
| 15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|---|
| 17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2012 Schedule A, Part III, line 17 | 18 | % |

19a 33-1/3% support tests – 2013. 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 – 2012. 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.** 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).

Additional Explanation of Other Income

MISCELLANEOUS INCOME

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Employer identification number

93-0706557

PARENTING NOW!

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

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

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

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

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

| | |
|--|------------|
| (i) Revenues included in Form 990, Part VIII, line 1 | ▶ \$ _____ |
| (ii) Assets included in Form 990, Part X | ▶ \$ _____ |

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

| | |
|--|------------|
| a Revenues included in Form 990, Part VIII, line 1 | ▶ \$ _____ |
| b Assets included in Form 990, Part X | ▶ \$ _____ |

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

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

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

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

| | Amount |
|-----|--------|
| 1 c | |
| 1 d | |
| 1 e | |
| 1 f | |

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

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

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

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

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

- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Temporarily restricted endowment %
- The percentages in lines 2a, 2b, and 2c should equal 100%

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

- (i) unrelated organizations
- (ii) related organizations

| | Yes | No |
|--------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

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

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

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land | | 168,863. | | 168,863. |
| b Buildings | | 701,748. | 294,960. | 406,788. |
| c Leasehold improvements | | | | |
| d Equipment | | 108,792. | 73,448. | 35,344. |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) | | | | 610,995. |

BAA

Part VII Investments – Other Securities.

N/A

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

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

Part VIII Investments – Program Related.

N/A

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

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

Part IX Other Assets.

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

| (a) Description | (b) Book value |
|---|----------------|
| (1) BENEFICIAL INT IN ASSETS HELD BY OTHERS | 308,165. |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| Total. (Column (b) must equal Form 990, Part X, column (B), line 15) | 308,165. |

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | | |
|----------|--|--------------------|------------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 1,076,230. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | |
| a | Net unrealized gains on investments | 2 a 32,986. | | |
| b | Donated services and use of facilities | 2 b 41,082. | | |
| c | Recoveries of prior year grants | 2 c | | |
| d | Other (Describe in Part XIII) See Part XIII | 2 d 76,408. | | |
| e | Add lines 2a through 2d | | 2 e | 150,476. |
| 3 | Subtract line 2e from line 1 | | 3 | 925,754. |
| 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 | 4 a | | |
| b | Other (Describe in Part XIII.) | 4 b | | |
| c | Add lines 4a and 4b | | 4 c | |
| 5 | Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 925,754. |

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | | |
|----------|---|--------------------|------------|------------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 1,253,499. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25. | | | |
| a | Donated services and use of facilities | 2 a 26,778. | | |
| b | Prior year adjustments | 2 b | | |
| c | Other losses | 2 c | | |
| d | Other (Describe in Part XIII) See Part XIII | 2 d 62,899. | | |
| e | Add lines 2a through 2d | | 2 e | 89,677. |
| 3 | Subtract line 2e from line 1 | | 3 | 1,163,822. |
| 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 | 4 a | | |
| b | Other (Describe in Part XIII) | 4 b | | |
| c | Add lines 4a and 4b | | 4 c | |
| 5 | Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 1,163,822. |

Part XIII Supplemental Information.

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

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

| REVENUE | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events | |
|-----------------|----|--|--------------|-------------------------------|-------------------------------------|---------|
| | | <u>AUCTION</u> (event type) | (event type) | <u>None</u> (total number) | (add column (a) through column (c)) | |
| REVENUE | 1 | Gross receipts | 322,641. | | 322,641. | |
| | 2 | Less: Charitable contributions | 220,847. | | 220,847. | |
| | 3 | Gross income (line 1 minus line 2) | 101,794. | | 101,794. | |
| DIRECT EXPENSES | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | 9,574. | | 9,574. | |
| | 7 | Food and beverages | 213. | | 213. | |
| | 8 | Entertainment | | | | |
| | 9 | Other direct expenses | 53,112. | | 53,112. | |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | 62,899. |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | 38,895. |

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

| REVENUE | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming | |
|-----------------|---|--|---|---|---|--|
| | | | | | (add column (a) through column (c)) | |
| REVENUE | 1 | Gross revenue | | | | |
| DIRECT EXPENSES | 2 | Cash prizes | | | | |
| | 3 | Noncash prizes | | | | |
| | 4 | Rent/facility costs | | | | |
| | 5 | Other direct expenses | | | | |
| | 6 | Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | |
| | 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | | |
| | 8 | Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | |

9 Enter the state(s) in which the organization operates gaming activities. _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If 'No,' explain _____

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

b If 'Yes,' explain: _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2013

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

Name of the organization

Employer identification number

PARENTING NOW!

93-0706557

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|-------------------------------|---|---|--|
| 1 Art – Works of art | | | | |
| 2 Art – Historical treasures | | | | |
| 3 Art – Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities – Publicly traded | | | | |
| 10 Securities – Closely held stock | | | | |
| 11 Securities – Partnership, LLC, or trust interests | | | | |
| 12 Securities – Miscellaneous | | | | |
| 13 Qualified conservation contribution – Historic structures | | | | |
| 14 Qualified conservation contribution – Other | | | | |
| 15 Real estate – Residential | | | | |
| 16 Real estate – Commercial | | | | |
| 17 Real estate – Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (Auction Items _____) | | 290 | 56,636. | FAIR MKT VAL |
| 26 Other ▶ (_____) | | | | |
| 27 Other ▶ (_____) | | | | |
| 28 Other ▶ (_____) | | | | |

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

29

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

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

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

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

b If 'Yes,' describe in Part II.

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

| | Yes | No |
|------|-----|----|
| 30 a | | X |
| 31 | X | |
| 32 a | | X |
| 33 | | |

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

Schedule M (Form 990) 2013

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number

93-0706557

PARENTING NOW!

FORM 990, PART I, LINE 6

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

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

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

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

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

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

Name of the organization

Employer identification number

PARENTING NOW!

93-0706557

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

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

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

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

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

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

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

Governing Documents are made available upon request.

PARENTING NOW!

93-0706557

Part II, Line 10 - Other Income

| <u>Nature and Source</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|--------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| FUNDRAISING EVENT INCOME | \$ 101,794. | \$ 149,533. | \$ 131,794. | \$ 190,545. | \$ 91,078. |
| MISCELLANEOUS INCOME | 13,802. | 1,443. | 3,336. | 1,052. | 1,141. |
| Total | <u>\$ 115,596.</u> | <u>\$ 150,976.</u> | <u>\$ 135,130.</u> | <u>\$ 191,597.</u> | <u>\$ 92,219.</u> |

PARENTING NOW!

93-0706557

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

| | | |
|--|----|----------------|
| AUCTION DIRECT EXPENSES | \$ | 62,899. |
| INVESTMENT INC FROM ASSETS HELD BY OCF | | 13,509. |
| Total | \$ | <u>76,408.</u> |

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

| | | | |
|-------------------------|-------|----|----------------|
| AUCTION DIRECT EXPENSES | Total | \$ | <u>62,899.</u> |
| | | \$ | <u>62,899.</u> |

PARENTING NOW!

93-0706557

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

DONATED SERVICES
INVESTMENT INC FROM ASSETS HELD BY OCF

| | | |
|-------|----|-----------------|
| | \$ | -26,778. |
| | | 13,509. |
| Total | \$ | <u>-13,269.</u> |

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

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

Name(s) shown on return

PARENTING NOW!

Business or activity to which this form relates

Form **990/990-PF**

Identifying number
93-0706557

Part I Election To Expense Certain Property Under Section 179

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

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 | ▶ 13 | |

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

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)

| | | | |
|----|---|----|----------------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 22,155. |

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

Section A

| | | | |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B – Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

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

Section C – Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----------------|--|--|--------|----|-----|--|
| 20 a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

Part IV Summary (See instructions)

| | | | |
|----|--|----|----------------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions | 22 | 22,155. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

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

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

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

| 24a Do you have evidence to support the business/investment use claimed? | | | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | 24b If 'Yes,' is the evidence written? | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|---|----------------------------------|---|-------------------------------|--|------------------------------|------------------------------|--|---------------------------------------|--|------------------------------|-----------------------------|
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost | | | |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | | | 25 | | | |
| 26 Property used more than 50% in a qualified business use | | | | | | | | | | | |
| 27 Property used 50% or less in a qualified business use | | | | | | | | | | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | | | 28 | | | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | | 29 | | | |

Section B – Information on Use of Vehicles

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

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

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

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

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

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|---|------------------------------------|------------------------------|------------------------|--|--------------------------------------|
| 42 Amortization of costs that begins during your 2013 tax year (see instructions) | | | | | |
| MPAP Update 12-13 | 6/30/14 | 35,368. | | | |
| MPAP Update 13-14 | 6/30/14 | 295. | | | |
| 43 Amortization of costs that began before your 2013 tax year | | | | 43 | 69,720. |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | 44 | 69,720. |

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

| | | |
|--|--|---|
| Type or print | Name of exempt organization or other filer, see instructions | Employer identification number (EIN) or |
| | PARENTING NOW! | 93-0706557 |
| File by the due date for filing your return See instructions | Number, street, and room or suite number If a P O box, see instructions | Social security number (SSN) |
| | 86 CENTENNIAL LOOP | |
| | City, town or post office, state, and ZIP code For a foreign address, see instructions | |
| | EUGENE, OR 97401 | |

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

| Application Is For | Return Code | Application Is For | Return Code |
|---|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 (other than individual) | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (section 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

● The books are in the care of ▶ _____

Telephone No. ▶ _____ Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until _____, 20____, to file the exempt organization return for the organization named above.
The extension is for the organization's return for

- ▶ calendar year 20____ or
- ▶ tax year beginning _____, 20____, and ending _____, 20____

2 If the tax year entered in line 1 is for less than 12 months, check reason Initial return Final return Change in accounting period

| | | |
|--|-----------|----|
| 3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions | 3a | \$ |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit | 3b | \$ |
| c Balance due. Subtract line 3b from line 3a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions | 3c | \$ |

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

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

Enter filer's identifying number, see instructions

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

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

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

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

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

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

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

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

Signature and Verification must be completed for Part II only.

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

Signature ▶ **BAA** Title ▶ **Executive Direc** Date ▶ _____
 FIF20502L 12/31/13 Form 8868 (Rev 1-2014)

PARENTING NOW!

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

**For the Year Ended June 30, 2014
(With Comparative Totals for the Year Ended June 30, 2013)**

PARENTING NOW!
Eugene, Oregon
June 30, 2014

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RICHARD MAXWELL CPA LLC

1600 Valley River Dr., Suite 370, Eugene, OR 97401 • (541) 334-4498 • fax (541) 334-1755

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Parenting Now!

We have audited the accompanying financial statements of Parenting Now! (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Parenting Now! as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

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

Report on Summarized Comparative Information

We have previously audited the Parenting Now!'s 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 4, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Richard Maxwell CPA LLC

Richard Maxwell CPA LLC
Eugene, OR
March 12, 2015

FINANCIAL STATEMENTS

PARENTING NOW!
STATEMENT OF FINANCIAL POSITION
June 30, 2014
(With Comparative Totals for June 30, 2013)

| Assets | 2014 | 2013 |
|--|---------------------|---------------------|
| Current assets | | |
| Cash and cash equivalents | \$ 102,699 | \$ 113,438 |
| Receivables | 26,350 | 34,429 |
| Unconditional promises to give, current portion | 43,831 | 50,847 |
| Grants receivable | 2,301 | 4,024 |
| Prepaid expenses | 8,977 | 21,899 |
| Inventory of curricula materials | 48,703 | 49,746 |
| Beneficial interest in the assets of The Oregon Community Foundation (OCF) | <u>308,165</u> | <u>276,711</u> |
| Total current assets | <u>541,026</u> | <u>551,094</u> |
| Long-term assets | | |
| Unconditional promises to give, long-term portion | 14,310 | 21,585 |
| Property and equipment, net | 610,995 | 616,915 |
| Curricula development costs, net | <u>127,371</u> | <u>196,796</u> |
| Total long-term assets | <u>752,676</u> | <u>835,296</u> |
| Total assets | <u>\$ 1,293,702</u> | <u>\$ 1,386,390</u> |
| Liabilities and Net Assets | | |
| Current liabilities | | |
| Accounts payable | \$ 16,021 | \$ 24,122 |
| Accrued payroll and payroll taxes | 61,319 | 61,865 |
| Accrued vacation | 39,934 | 51,497 |
| Deferred income | 54,597 | 60,844 |
| Line of credit | <u>180,609</u> | <u>69,572</u> |
| Total current liabilities | <u>352,481</u> | <u>267,900</u> |
| Total liabilities | <u>352,481</u> | <u>267,900</u> |
| Net assets | | |
| Unrestricted | 518,664 | 710,885 |
| Unrestricted, designated by the Board for reserves | 308,165 | 276,712 |
| Temporarily restricted net assets | <u>114,391</u> | <u>130,893</u> |
| Total net assets | <u>941,221</u> | <u>1,118,490</u> |
| Total liabilities and net assets | <u>\$ 1,293,702</u> | <u>\$ 1,386,390</u> |

The accompanying notes are an integral part of this statement.

PARENTING NOW!
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014
(With Comparative Totals for June 30, 2013)

| | 2014 | | Total |
|---|-------------------|------------------------|-------------------|
| | Unrestricted | Temporarily Restricted | |
| Support | | | |
| Contributions | \$ 139,238 | \$ 182,716 | \$ 321,954 |
| Special events | 286,741 | 35,900 | 322,641 |
| Contributions in-kind | 41,082 | - | 41,082 |
| Total support | <u>467,061</u> | <u>218,616</u> | <u>685,677</u> |
| Revenues | | | |
| Curricula sales and training | 42,385 | - | 42,385 |
| Contract revenue | 259,270 | - | 259,270 |
| Parent dues | 28,601 | - | 28,601 |
| Miscellaneous income | 13,802 | - | 13,802 |
| Interest and dividends | 3,400 | - | 3,400 |
| Net realized (losses) gains on investments | 10,109 | - | 10,109 |
| Net unrealized (losses) gains on investments | 32,986 | - | 32,986 |
| Net assets released from restrictions | 235,118 | (235,118) | - |
| Total revenues | <u>625,671</u> | <u>(235,118)</u> | <u>390,553</u> |
| Total revenues and other support | <u>1,092,732</u> | <u>(16,502)</u> | <u>1,076,230</u> |
| Expenses | | | |
| Program services | 860,691 | - | 860,691 |
| Management | 121,214 | - | 121,214 |
| Fundraising | 271,594 | - | 271,594 |
| Total expenses | <u>1,253,499</u> | <u>-</u> | <u>1,253,499</u> |
| Change in net assets | (160,767) | (16,502) | (177,269) |
| Net assets, beginning of year, as previously reported | <u>987,597</u> | <u>130,893</u> | <u>1,118,490</u> |
| Net assets, end of year | <u>\$ 826,830</u> | <u>\$ 114,391</u> | <u>\$ 941,221</u> |

The accompanying notes are an integral part of this statement.

| 2013 | | |
|---------------------|-----------------------------------|---------------------|
| <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Total</u> |
| \$ 96,660 | \$ 295,700 | \$ 392,360 |
| 313,861 | 23,925 | 337,786 |
| <u>45,671</u> | <u>-</u> | <u>45,671</u> |
| <u>456,192</u> | <u>319,625</u> | <u>775,817</u> |
| 87,849 | - | 87,849 |
| 287,546 | - | 287,546 |
| 26,025 | - | 26,025 |
| 1,367 | - | 1,367 |
| 3,153 | - | 3,153 |
| 4,648 | - | 4,648 |
| 20,685 | - | 20,685 |
| <u>382,200</u> | <u>(382,200)</u> | <u>-</u> |
| <u>813,473</u> | <u>(382,200)</u> | <u>431,273</u> |
| <u>1,269,665</u> | <u>(62,575)</u> | <u>1,207,090</u> |
| 1,012,652 | - | 1,012,652 |
| 109,833 | - | 109,833 |
| <u>216,781</u> | <u>-</u> | <u>216,781</u> |
| <u>1,339,266</u> | <u>-</u> | <u>1,339,266</u> |
| (69,601) | (62,575) | (132,176) |
| <u>1,057,198</u> | <u>193,468</u> | <u>1,250,666</u> |
| <u>\$ 987,597</u> | <u>\$ 130,893</u> | <u>\$ 1,118,490</u> |

The accompanying notes are an integral part of this statement.

PARENTING NOW!
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2014
(With Comparative Totals for June 30, 2013)

| | 2014 | 2013 |
|--|--------------|--------------|
| Cash flows from operating activities | | |
| Change in net assets | \$ (177,269) | \$ (132,176) |
| Adjustment to reconcile change in net assets to net cash used by operating activities: | | |
| Depreciation and amortization | 91,875 | 90,408 |
| Loss on disposal of assets | - | 72 |
| Net realized and unrealized (gain) loss on investments | (43,095) | (25,333) |
| (Increase) decrease in operating assets: | | |
| Curricula sales receivables | 8,079 | 67,120 |
| Unconditional promises to give | 14,291 | 11,851 |
| Grants receivable | 1,723 | (1,274) |
| Prepaid expense | 12,922 | 1,222 |
| Inventory of curricula materials | 1,043 | 6,180 |
| Increase (decrease) in operating liabilities: | | |
| Accounts payable | (8,101) | (17,499) |
| Deferred income | (6,247) | 9,211 |
| Accrued payroll and payroll taxes | (546) | (7,219) |
| Accrued vacation | (11,563) | (1,574) |
| | (116,887) | 989 |
| Net cash used by operating activities | | |
| Cash flows from investing activities | | |
| Purchase of property and equipment | (16,530) | (45,840) |
| Transfers from beneficial interest in the assets of OCF | 12,579 | 12,187 |
| Reinvestments in beneficial interest in the assets of OCF | (938) | (522) |
| | (4,889) | (34,175) |
| Net cash provided by investing activities | | |
| Cash flows from financing activities | | |
| Net borrowings on line of credit | 111,037 | (20,735) |
| Principal payments on long-term debt | - | - |
| | 111,037 | (20,735) |
| Net cash provided by financing activities | | |
| Net decrease in cash and cash equivalents | (10,739) | (53,921) |
| Cash and cash equivalents, beginning of year | 113,438 | 167,359 |
| Cash and cash equivalents, end of year | \$ 102,699 | \$ 113,438 |
| Supplemental disclosure of cash flow information | | |
| Cash paid for interest | \$ 8,609 | \$ 8,221 |

The accompanying notes are an integral part of this statement.

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PARENTING NOW!
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2014
(With Comparative Totals for June 30, 2013)

| | Program Services | | | | | | Total Program Services |
|--|----------------------|---------------------------------|---------------------|--------------------|------------------------------------|-------------------|------------------------------|
| | First Three Years | Make Parenting a Pleasure | Healthy Families | Parent Helpline | Curricula Sales and Training | All Other | |
| Salaries | \$ 37,371 | \$ 50,376 | \$ 191,212 | \$ 16,867 | \$ 48,040 | \$ 156,254 | \$ 500,120 |
| Payroll taxes and insurance | 3,953 | 5,321 | 20,344 | 1,822 | 5,058 | 15,654 | 52,152 |
| Health and disability benefits | 3,411 | 5,280 | 24,096 | 2,397 | 5,145 | 19,383 | 59,713 |
| Total salaries and related payroll expenses | 44,735 | 60,977 | 235,652 | 21,087 | 58,243 | 191,291 | 611,986 |
| Other expenses: | | | | | | | |
| Contracts | 21 | 31 | 113 | 10 | 1,662 | 1,444 | 3,280 |
| Nutrition | 646 | 4,936 | 628 | 95 | 2,276 | 384 | 8,966 |
| Utilities | 1,035 | 1,496 | 5,514 | 470 | 96 | 3,021 | 11,632 |
| Transportation | 21 | 942 | 8,380 | 9 | 2,601 | 171 | 12,124 |
| Program materials | 812 | 581 | 4,640 | 6 | 94 | 194 | 6,327 |
| Bank and investment fees | 698 | 1,010 | 3,721 | 317 | 63 | 2,038 | 7,847 |
| Professional fees | 781 | 1,129 | 4,161 | 355 | 70 | 2,280 | 8,776 |
| Insurance | 1,197 | 1,731 | 6,378 | 544 | 113 | 3,494 | 13,456 |
| Repairs and maintenance | 1,377 | 1,991 | 7,338 | 626 | 124 | 4,019 | 15,474 |
| Information technology | 727 | 1,051 | 4,150 | 330 | 3,491 | 2,254 | 12,004 |
| Equipment, furnishings, and renovations | 11 | 16 | 58 | 5 | 1 | 32 | 123 |
| Depreciation and amortization | 3,396 | 3,095 | 8,866 | 4,074 | 69,720 | 2,723 | 91,875 |
| Rent and storage fees | 79 | 415 | 423 | 36 | 7 | 232 | 1,193 |
| Supplies | 181 | 303 | 838 | 63 | 173 | 1,080 | 2,639 |
| Telephone | 779 | 1,126 | 5,901 | 497 | 340 | 3,342 | 11,985 |
| Postage | 151 | 206 | 953 | 66 | 1,487 | 653 | 3,515 |
| Staff development and conferences | 2 | 288 | 22 | 1 | 252 | 635 | 1,200 |
| Subscriptions | 72 | 104 | 384 | 33 | 1,410 | 426 | 2,429 |
| Membership fees and social support | 197 | 259 | 550 | 24 | 5 | 154 | 1,188 |
| Volunteer recognition | - | - | - | - | - | 136 | 136 |
| Printing | 395 | 572 | 2,130 | 180 | 368 | 3,406 | 7,050 |
| Copying | 750 | 461 | 1,966 | 92 | 212 | 1,622 | 5,103 |
| Criminal check | 27 | 39 | 167 | 12 | 44 | 456 | 744 |
| Interest expense | 766 | 1,108 | 4,082 | 348 | 69 | 2,236 | 8,609 |
| Advertising | - | - | - | - | 325 | 125 | 450 |
| Cost of curricula sold | - | - | - | - | 9,636 | - | 9,636 |
| Bad debts | - | - | - | - | - | - | - |
| Miscellaneous | 89 | 75 | 277 | 24 | 305 | 175 | 944 |
| Total other expenses | 14,209 | 22,964 | 71,642 | 8,217 | 94,944 | 36,730 | 248,706 |
| Total functional expenses | \$ 58,944 | \$ 83,941 | \$ 307,294 | \$ 29,303 | \$ 153,187 | \$ 228,022 | \$ 860,691 |

The accompanying notes are an integral part of this statement.

| Supporting Services | | | |
|---------------------------|-------------------|---------------------|---------------------|
| Management and General | Fund- raising | 2014 Total | 2013 Total |
| \$ 71,533 | \$ 144,151 | \$ 715,804 | \$ 778,340 |
| 8,785 | 15,257 | 76,195 | 85,060 |
| 11,801 | 15,905 | 87,420 | 85,563 |
| <u>92,118</u> | <u>175,313</u> | <u>879,418</u> | <u>948,963</u> |
| 3,772 | 41,268 | 48,320 | 67,332 |
| 2,977 | 1,026 | 12,969 | 13,883 |
| - | - | 11,632 | 9,495 |
| 3,195 | - | 15,319 | 13,340 |
| 8 | 29,071 | 35,406 | 33,217 |
| 2,434 | 3,423 | 13,704 | 9,488 |
| 7,600 | - | 16,376 | 15,895 |
| 2,276 | - | 15,733 | 14,372 |
| - | - | 15,474 | 13,833 |
| 150 | 2,273 | 14,427 | 15,601 |
| - | - | 123 | 562 |
| - | - | 91,875 | 90,408 |
| - | - | 1,193 | 1,305 |
| 408 | 755 | 3,801 | 5,479 |
| 181 | - | 12,166 | 12,209 |
| 764 | 1,976 | 6,255 | 8,126 |
| 1,379 | 103 | 2,682 | 940 |
| 45 | 795 | 3,269 | 2,234 |
| 1,274 | - | 2,462 | 2,111 |
| - | 344 | 480 | 284 |
| 2,240 | 4,612 | 13,902 | 13,571 |
| 341 | 741 | 6,185 | 6,302 |
| 3 | 39 | 787 | 735 |
| - | - | 8,609 | 8,221 |
| - | 1,185 | 1,635 | 5,036 |
| - | - | 9,636 | 18,786 |
| - | 8,670 | 8,670 | - |
| 49 | - | 993 | 7,536 |
| <u>29,095</u> | <u>96,280</u> | <u>374,081</u> | <u>390,301</u> |
| <u>\$ 121,214</u> | <u>\$ 271,594</u> | <u>\$ 1,253,499</u> | <u>\$ 1,339,264</u> |

The accompanying notes are an integral part of this statement.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

1. Nature of Activities and Significant Accounting Policies

Organization

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

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

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

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

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

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

Home Visiting:

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

Telephone Based Support/Information:

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

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

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

1. Nature of Activities and Significant Accounting Policies, continued

Income Taxes

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

Use of Estimates

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

Cash and Cash Equivalents

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

Receivables

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

Inventory

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

Investments

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

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

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

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

1. Nature of Activities and Significant Accounting Policies, continued

Property and Equipment

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

Net Assets

Net assets of the Organization consisted of the following:

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

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

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

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

Endowment Fund Policy

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

PARENTING NOW!
 NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2014

1. Nature of Activities and Significant Accounting Policies, continued

Contributions

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

Promises to Give

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

Contributed Services

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

Advertising Costs

The Organization's advertising costs are expensed as incurred. As of June 30, 2014 and 2013, the total expense was \$1,635 and \$5,036 respectively.

Expense Allocation

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

2. Cash and Cash Equivalents

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

| | 2014 | 2013 |
|---------------------------------|-------------------|-------------------|
| Cash on hand | \$ 65 | \$ 75 |
| Cash in depository accounts | 102,634 | 113,205 |
| Cash in money market accounts | - | 158 |
| | <hr/> | <hr/> |
| Total cash and cash equivalents | <u>\$ 102,699</u> | <u>\$ 113,438</u> |

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

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

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

| Additions: | 2014 | 2013 |
|---------------------------------|-----------------------|-----------------------|
| Interest and dividends | \$ 3,372 | \$ 2,853 |
| Realized gains | 10,109 | 4,648 |
| Unrealized gains | <u>32,986</u> | <u>20,684</u> |
| Total additions | <u>46,467</u> | <u>28,185</u> |
| Decreases: | | |
| Distributions | (12,579) | (12,187) |
| Realized losses | - | - |
| Unrealized losses | - | - |
| Investment management fees | (956) | (939) |
| Miscellaneous fees | <u>(1,478)</u> | <u>(1,391)</u> |
| Total decreases | <u>(15,013)</u> | <u>(14,517)</u> |
| Net change | 31,454 | 13,668 |
| Beginning balance at July 1 | <u>276,711</u> | <u>263,043</u> |
| Ending balance at June 30 | <u>\$ 308,165</u> | <u>\$ 276,711</u> |

4. Unconditional Promises to Give

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

| Unconditional promises to give | 2014 | 2013 |
|--------------------------------|----------------------|----------------------|
| | \$ <u>58,141</u> | \$ <u>72,432</u> |
| Amounts due in: | | |
| Less than one year | \$ 43,831 | \$ 50,847 |
| One to five years | 14,060 | 21,335 |
| Six to ten years | <u>250</u> | <u>250</u> |
| | <u>\$ 58,141</u> | <u>\$ 72,432</u> |

As of June 30, 2014 all unconditional promises to give are considered fully collectible.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

5. Concentrations of Credit Risk

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

6. Property and Equipment

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

| Property and equipment: | 2014 | 2013 |
|---------------------------|-------------------|-------------------|
| Land | \$ 168,863 | \$ 168,863 |
| Building and improvements | 701,748 | 701,748 |
| Furniture and equipment | 108,794 | 112,751 |
| | <u>979,405</u> | <u>983,362</u> |
| Accumulated depreciation | (368,410) | (366,447) |
| | <u>\$ 610,995</u> | <u>\$ 616,915</u> |

Depreciation Expense for the year ending June 30, 2014 and 2013 was \$22,155 and \$20,688, respectively.

7. Curricula Development Cost

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

| | 2014 | 2013 |
|---|-------------------|-------------------|
| Parenting: The First Three Years Curriculum | \$ 639,289 | \$ 638,993 |
| Parenting Now! | 24,327 | 24,327 |
| Words to Love By Cards | 23,362 | 23,362 |
| Make Parenting a Pleasure Curriculum – Spanish Adaptation | 93,568 | 93,568 |
| Parenting Knowledge Base | 26,572 | 26,572 |
| | <u>807,118</u> | <u>806,822</u> |
| Accumulated amortization | (679,747) | (610,026) |
| | <u>\$ 127,371</u> | <u>\$ 196,796</u> |

Amortization expense for the year ending June 30, 2014 and 2013 was \$69,720 and \$69,720, respectively.

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

8. Conditional Contributions and Deferred Revenue

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

| | Total Contribution | June 30, 2014 Deferred Revenue |
|---------------------------------|-----------------------|-----------------------------------|
| Meyer Memorial Trust | \$ 75,000 | \$ 37,082 |
| SAMHSA | 11,900 | 7,595 |
| Cow Creek | 5,000 | 5,000 |
| Event Tickets pre-sale | 4,920 | 4,920 |
| Total conditional contributions | \$ 96,820 | |
| Total deferred revenue | | \$ 54,597 |

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

9. Line of Credit

A \$250,000 revolving line of credit with a current 5.00 percent rate of interest has been established with Siuslaw Valley Bank to bridge timing differences between expenditures and the receipt of grant and donations. The line of credit matures August 10, 2015 and is secured by interest in the Organization's assets. The outstanding balance as of June 30, 2014 and 2013 was \$180,609 and \$69,572, respectively. The line of credit is subject to various affirmative loan covenants.

10. Operating Leases

The Organization leases two Ricoh Copier/printers from ABS Finance under an operating lease agreement that commenced November, 2009. Monthly base rents under the lease are \$463.83, including \$151 in monthly maintenance charges. In addition, the Organization also leases telephone equipment under an operating lease agreement that commenced July 2010 with minimum monthly payments of \$236.55, and a postage meter under an operating lease that commenced April 2014 with minimum monthly payments of \$34.95.

PARENTING NOW!
 NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2014

10. Operating Leases, continued

At June 30, 2014, future minimum rent payments under the aforementioned lease agreements are as follows:

| | Year Ending June 30, | |
|------------|----------------------|-------|
| 2015 | \$ | 4,234 |
| 2016 | | - |
| 2017 | | - |
| 2018 | | - |
| 2019 | | - |
| Thereafter | | - |
| Total | \$ | 4,234 |

11. Temporarily Restricted Net Assets

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

| | 2014 | 2013 |
|---|------------|------------|
| First 3 Years | \$ 46,250 | \$ 23,925 |
| Volunteer Program | 10,000 | 10,000 |
| Management and general | - | 1,650 |
| Making Parenting a Pleasure | - | 4,307 |
| Capacity Building – OCF | - | 4,979 |
| Program Services | - | 5,000 |
| Teen Parent Program | - | 8,600 |
| Unconditional promises to give – future periods | 58,141 | 72,432 |
| Total temporarily restricted net assets | \$ 114,391 | \$ 130,893 |

12. Endowment Fund

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

| | 2014 | 2013 |
|---|------------|------------|
| Unrestricted - Board Designated Reserve | \$ 308,165 | \$ 276,711 |
| Total Endowment Fund | \$ 308,165 | \$ 276,711 |

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

12. Endowment Fund, continued

A summary of Endowment Fund activity was as follows:

| | 2014 | 2013 |
|--------------------------------|-------------------|-------------------|
| Balance, July 1 | \$ 276,711 | \$ 263,043 |
| Appropriated expenditures | <u>(12,579)</u> | <u>(12,187)</u> |
| Investment returns: | | |
| Unrealized gain on investments | 32,986 | 20,684 |
| Return on investments | <u>11,047</u> | <u>5,171</u> |
| Investment returns, net | <u>44,033</u> | <u>25,855</u> |
| Balance, June 30 | <u>\$ 308,165</u> | <u>\$ 276,711</u> |

13. Fair Value Measurement

For the years ending June 30, 2014 and 2013, professional standards require a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under professional standards are described below:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2012 and 2011.

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

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

13. Fair Value Measurement, continued

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

The Organization recognizes transfers of assets into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the years ended June 30, 2014 and 2013.

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

| | Assets at Fair Value as of June 30, 2014 | | | |
|----------------------------|--|---------|------------|------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Pooled separate accounts | \$ - | \$ - | \$ 308,165 | \$ 308,165 |
| Total assets at fair value | \$ - | \$ - | \$ 308,165 | \$ 308,165 |

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

14. Tax-Deferred Annuity Plan

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

15. Contributed Services

Professional services contributed (including attorney, accounting, and other services) are recorded as revenue. A total of \$4,404 and \$20,542 were recorded for the years ended June 30, 2014 and 2013 respectively.

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

PARENTING NOW!
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

15. Contributed Services, continued

| Activity | Hours |
|--|-------|
| Board of Directors | 155 |
| MPAP Parent Educator Assistant & Children's Program | 449 |
| Teen Parent Educator Assistant & Children's Program | 75 |
| ONE's Parent Educator Assistant & Children's Program | 487 |
| TWO's Parent Educator Assistant & Children's Program | 206 |
| THREE'S Parent Educator Assistant & Children's Program | 131 |
| Playtime for Parents & Children | 253 |
| Baby Connection | 200 |
| Healthy Families | 179 |
| Office & Administration | 178 |
| Development | 35 |
| Auction | 506 |
| Public Relations | 20 |
| Volunteer Program | 34 |
| Total volunteer hours | 2,908 |

The estimated fair value of this time is \$63,360 based on an estimated hourly rate of \$21.79.

16. Subsequent Events

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

The Organization negotiated a lease for two new Ricoh copiers effective November 1, 2014. The lease calls for 60 monthly payments of \$147.46. The lease will continue on a month to month basis until the equipment is returned or the lease is renegotiated.

17. Comparative Data

The amounts shown for the year ended June 30, 2013 in the accompanying financial statements are included to provide a basis for comparison with June 30, 2014 and present summarized totals only. Accordingly, 2013 totals are not intended to present all information necessary for a fair presentation in conformity with accounting principles generally accepted in the United States. This comparative data should be read in conjunction with the Organization's financial statements for the year ended June 30, 2013, from which the comparative data was derived.

SUPPLEMENTARY INFORMATION

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PARENTING NOW!
SCHEDULE OF MAKE PARENTING A PLEASURE PROGRAM EXPENSES
For the Year Ended June 30, 2014
(With Comparative Totals for June 30, 2013)

| | Teen Parents | MPAP Emergence | MPAP Jaqua | Crecker |
|---|------------------|-------------------|------------------|-----------------|
| Salaries | \$ 20,434 | \$ 9,135 | \$ 9,523 | \$ 3,707 |
| Payroll taxes and insurance | 2,148 | 975 | 994 | 403 |
| Health and disability benefits | <u>2,578</u> | <u>1,027</u> | <u>854</u> | <u>325</u> |
| Total salaries and related payroll expenses | <u>25,160</u> | <u>11,137</u> | <u>11,371</u> | <u>4,434</u> |
| Other expenses: | | | | |
| Contracts | 13 | 6 | 6 | 2 |
| Nutrition | 1,526 | 1,218 | 1,313 | 365 |
| Utilities | 620 | 273 | 288 | 105 |
| Transportation | 736 | 5 | 72 | 68 |
| Program materials | 569 | 4 | 4 | 1 |
| Bank and investment fees | 418 | 184 | 194 | 71 |
| Professional fees | 468 | 206 | 217 | 79 |
| Insurance | 717 | 315 | 333 | 121 |
| Repairs and maintenance | 825 | 363 | 383 | 139 |
| Information technology | 436 | 191 | 202 | 74 |
| Equipment, furnishings, and renovations | 7 | 3 | 3 | 1 |
| Depreciation and amortization | 1,928 | 436 | 352 | 166 |
| Rent and storage fees | 48 | 21 | 322 | 8 |
| Supplies | 125 | 37 | 39 | 14 |
| Telephone | 467 | 205 | 217 | 79 |
| Postage | 87 | 37 | 39 | 14 |
| Staff development and conferences | 286 | 0 | 0 | 0 |
| Subscriptions | 43 | 19 | 20 | 7 |
| Membership fees and social support | 189 | 14 | 40 | 5 |
| Volunteer recognition | - | - | - | - |
| Printing | 237 | 104 | 110 | 40 |
| Copying | 203 | 57 | 60 | 21 |
| Criminal check | 16 | 7 | 7 | 3 |
| Interest expense | 459 | 202 | 213 | 78 |
| Advertising | - | - | - | - |
| Bad Debts | - | - | - | - |
| Miscellaneous | <u>31</u> | <u>14</u> | <u>14</u> | <u>5</u> |
| Total other expenses | <u>10,450</u> | <u>3,919</u> | <u>4,449</u> | <u>1,468</u> |
| Total functional expenses | <u>\$ 35,610</u> | <u>\$ 15,057</u> | <u>\$ 15,820</u> | <u>\$ 5,902</u> |

| MPAP United Way | MPAP Lane Care | 2014 Total | 2013 Total |
|--------------------|-------------------|------------------|-------------------|
| \$ 6,108 | \$ 1,469 | \$ 50,376 | \$ 81,909 |
| 315 | 486 | 5,321 | 9,029 |
| <u>175</u> | <u>321</u> | <u>5,280</u> | <u>9,331</u> |
| | | | |
| <u>6,598</u> | <u>2,276</u> | <u>60,977</u> | <u>100,268</u> |
| | | | |
| 2 | 3 | 31 | 33 |
| 514 | - | 4,936 | 4,589 |
| 85 | 127 | 1,496 | 1,573 |
| 24 | 37 | 942 | 689 |
| 1 | 2 | 581 | 866 |
| 57 | 86 | 1,010 | 737 |
| 64 | 96 | 1,129 | 2,218 |
| 98 | 147 | 1,731 | 1,923 |
| 113 | 169 | 1,991 | 2,278 |
| 59 | 89 | 1,051 | 797 |
| 1 | 1 | 16 | 85 |
| 202 | 11 | 3,095 | 2,873 |
| 6 | 10 | 415 | 446 |
| 72 | 17 | 303 | 652 |
| 64 | 95 | 1,126 | 1,561 |
| 12 | 17 | 206 | 278 |
| 0 | 0 | 288 | 83 |
| 6 | 9 | 104 | 175 |
| 4 | 6 | 259 | 624 |
| - | - | - | - |
| 32 | 48 | 572 | 572 |
| 96 | 25 | 461 | 552 |
| 2 | 3 | 39 | 47 |
| 63 | 94 | 1,108 | 1,361 |
| - | - | - | - |
| - | - | - | - |
| <u>4</u> | <u>6</u> | <u>75</u> | <u>-</u> |
| | | | |
| <u>1,580</u> | <u>1,097</u> | <u>22,964</u> | <u>25,014</u> |
| | | | |
| <u>\$ 8,178</u> | <u>\$ 3,373</u> | <u>\$ 83,941</u> | <u>\$ 125,283</u> |

PARENTING NOW!
SCHEDULE OF ALL OTHER PROGRAM EXPENSES
For the Year Ended June 30, 2014
(With Comparative Totals for June 30, 2013)

| | Public Relations | Playtime | Vol Coord | Parent Newsletter | Enrollment and Support | 2014 Total | 2013 Total |
|--|---------------------|-----------------|------------------|----------------------|---------------------------|-------------------|-------------------|
| Salaries | \$ 19,549 | \$ 1,758 | \$ 38,163 | \$ 3,198 | \$ 93,586 | \$ 156,254 | \$ 103,568 |
| Payroll taxes and insurance | 2,066 | 187 | 3,126 | 346 | 9,930 | 15,654 | 10,644 |
| Health and disability benefits | 2,787 | 47 | 5,532 | 422 | 10,595 | 19,383 | 14,905 |
| Total salaries and related payroll expenses | 24,402 | 1,992 | 46,821 | 3,966 | 114,110 | 191,291 | 129,116 |
| Other expenses: | | | | | | | |
| Contracts | - | 1 | (99) | 1,303 | 238 | 1,444 | 2,858 |
| Nutrition | 20 | 3 | 176 | 9 | 176 | 384 | 766 |
| Utilities | - | 45 | 1,052 | 163 | 1,761 | 3,021 | 1,565 |
| Transportation | 71 | 1 | 21 | 3 | 74 | 171 | 366 |
| Program materials | - | 23 | 24 | 2 | 145 | 194 | 293 |
| Bank and investment fees | - | 30 | 710 | 110 | 1,188 | 2,038 | 733.68 |
| Professional fees | - | 34 | 794 | 123 | 1,329 | 2,280 | 4,708 |
| Insurance | - | 52 | 1,216 | 188 | 2,037 | 3,494 | 1,915 |
| Repairs and maintenance | - | 60 | 1,399 | 216 | 2,344 | 4,019 | 2,340 |
| Information technology | - | 32 | 739 | 114 | 1,369 | 2,254 | 3,308 |
| Equipment, furnishings, and renovations | - | 0 | 11 | 2 | 19 | 32 | 134 |
| Depreciation and amortization | - | 157 | 893 | 286 | 1,387 | 2,723 | 2,531 |
| Rent and storage fees | - | 3 | 81 | 12 | 135 | 232 | 170 |
| Supplies | 13 | 24 | 142 | 22 | 880 | 1,080 | 1,823 |
| Telephone | 280 | 34 | 1,000 | 122 | 1,906 | 3,342 | 2,155 |
| Postage | 12 | 6 | 146 | 30 | 458 | 653 | 591 |
| Staff development and conferences | - | 0 | 2 | 0 | 633 | 635 | 218 |
| Subscriptions | 216 | 3 | 73 | 11 | 123 | 426 | 412 |
| Membership fees and social support | - | 2 | 54 | 8 | 90 | 154 | 107 |
| Volunteer recognition | - | - | 136 | - | - | 136 | 7 |
| Printing | - | 17 | 402 | 2,135 | 853 | 3,406 | 3,308 |
| Copying | 67 | 12 | 313 | 50 | 1,180 | 1,622 | 1,196 |
| Criminal check | - | 1 | 385 | 4 | 66 | 456 | 462 |
| Interest expense | - | 33 | 779 | 120 | 1,304 | 2,236 | 1,355 |
| Advertising | - | - | - | - | 125 | 125 | 3,377 |
| Bad Debts | - | - | - | - | - | - | - |
| Miscellaneous | - | 2 | 53 | 68 | 52 | 175 | 86 |
| Total other expenses | 679 | 576 | 10,501 | 5,104 | 19,870 | 36,730 | 36,787 |
| Total functional expenses | \$ 25,082 | \$ 2,568 | \$ 57,322 | \$ 9,069 | \$ 133,981 | \$ 228,022 | \$ 165,903 |

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