Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

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

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

OMB No 1545-0047

2001

Open to Public Inspection

A For the 2001 calendar year, or tax year beginning 7/01 , 2001, and ending 6/30 , 20 02

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type See specific instructions.

Open Adoption and Family Services, Inc
5200 SW Macadam Avenue #250
Portland, OR 97201

D Employer Identification Number 93-0896522

E Telephone number

F Accounting method [ ] Cash [X] Accrual [ ] Other (specify) ►

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)**

H and I are not applicable to Section 527 organizations

H (a) Is this a group return for affiliates? [ ] Yes [X] No

H (b) If 'yes,' enter number of affiliates ►

H (c) Are all affiliates included? [ ] Yes [ ] No
(If 'no,' attach a list See instructions)

H (d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Enter 4-digit group GEN ►

M Check ► [X] if the organization is not required to attach Schedule B (Form 990, 990 EZ, or 990 PF)

G Web site ► N/A

J Organization type (check only one) ► [X] 501(c) 3 ◄ (insert no) [ ] 4947(a)(1) or [ ] 527

K Check here ► [ ] if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data **Some states require a complete return.**

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ► 962,979

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	12,429		
	b	Indirect public support	1b	3,198		
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash $ 15,627 noncash $)			1d	15,627
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	968,326
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	6,243
	5	Dividends and interest from securities			5	
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7	Other investment income (describe ► See Statement 1)			7	-27,217
	8a	Gross amount from sales of assets other than inventory — (A) Securities / (B) Other	8a			
	b	Less cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including $ ____ of contributions reported on line 1a)	9a			
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
	11	Other revenue (from Part VII, line 103)			11	
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	962,979
Expenses	13	Program services (from line 44, column (B))			13	824,054
	14	Management and general (from line 44, column (C))			14	112,147
	15	Fundraising (from line 44, column (D))			15	39,010
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** (add lines 16 and 44, column (A))			17	975,211
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	-12,232
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	451,973
	20	Other changes in net assets or fund balances (attach explanation)			20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	439,741

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Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash $ ____ non cash $ ____)	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	66,008.	55,777	7,591	2,640
26 Other salaries and wages	26	460,062.	388,752	52,907	18,403
27 Pension plan contributions	27				
28 Other employee benefits	28	17,961	15,177	2,066	718
29 Payroll taxes	29	46,896	39,627	5,393	1,876
30 Professional fundraising fees	30				
31 Accounting fees	31	2,360	1,994	272	94
32 Legal fees	32	5,614	4,744	645	225
33 Supplies	33				
34 Telephone	34	24,946	21,079	2,869	998
35 Postage and shipping	35	11,342	9,584	1,304	454
36 Occupancy	36	68,210	57,637	7,844.	2,729
37 Equipment rental and maintenance	37	5,867	4,958	674.	235
38 Printing and publications	38	13,531	11,434	1,556	541
39 Travel	39	19,744	16,684	2,270	790
40 Conferences, conventions, and meetings	40				
41 Interest	41	1,550	1,310	178	62
42 Depreciation, depletion, etc (attach schedule)	42	10,567	8,929	1,215	423
43 Other expenses not covered above (itemize)					
a See Statement 2	43a	220,553	186,368	25,363	8,822
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	975,211	824,054	112,147	39,010

Joint Costs. Check ► ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ► ☐ Yes ☒ No

If 'Yes,' enter **(i)** the aggregate amount of these joint costs $ ________, **(ii)** the amount allocated to program services $ ________, **(iii)** the amount allocated to management and general $ ________, and **(iv)** the amount allocated to fundraising $

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ► Promotion of Mediated Adoption

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) & (4) organizations & section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others)

	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a Provided free counseling to pregnant women regarding adoption, placed children in adoptive homes and counseled prospective adoptive parents (Grants and allocations $)	824,054.
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), program services) ►	824,054

Part IV Balance Sheets (See instructions)

Note. *Where required, attached schedules and amounts within the description column should be for end of-year amounts only*

				(A) Beginning of year		(B) End of year
ASSETS	45	Cash – non interest-bearing		96,170	45	102,126
	46	Savings and temporary cash investments			46	
	47a	Accounts receivable	47a 32,893			
	b	Less allowance for doubtful accounts	47b	48,908	47c	32,893
	48a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes & loans receivable (attach sch)	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	6,158
	54	Investments – securities (attach schedule)	► ☐ Cost ☒ FMV	359,758	54	338,350
	55a	Investments – land, buildings, & equipment basis	55a			
	b	Less accumulated depreciation (attach schedule)	55b		55c	
	56	Investments – other (attach schedule)			56	
	57a	Land, buildings, and equipment basis	57a 85,603			
	b	Less accumulated depreciation (attach schedule) Statement 3	57b 66,355	29,266	57c	19,248
	58	Other assets (describe ► See Statement 4)		4,498	58	4,498
	59	**Total assets** (add lines 45 through 58) (must equal line 74)		538,600	59	503,273
LIABILITIES	60	Accounts payable and accrued expenses		47,726	60	14,494
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe ► See Statement 5)		38,901	65	49,038
	66	**Total liabilities** (add lines 60 through 65)		86,627	66	63,532
NET ASSETS OR FUND BALANCES		**Organizations that follow SFAS 117, check here** ► ☒ and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted		436,785	67	424,553
	68	Temporarily restricted		15,188	68	15,188
	69	Permanently restricted			69	
		Organizations that do not follow SFAS 117, check here ► ☐ and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	**Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72, column (A) **must** equal line 19 and column (B) **must** equal line 21)		451,973	73	439,741
	74	**Total liabilities and net assets/fund balances** (add lines 66 and 73)		538,600	74	503,273

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
See Statement 6		66,008	0.	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ☐ Yes ☒ No

If 'Yes,' attach schedule — see instructions

Part VI Other Information (See specific instructions)

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	79		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?	80a		X
b	If 'Yes,' enter the name of the organization ► N/A and check whether it is ☐ exempt **or** ☐ nonexempt			
81a	Enter direct or indirect political expenditures See line 81 instructions — 81a: 0			
b	Did the organization file **Form 1120-POL** for this year?	81b		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If 'Yes,' you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) — 82b: N/A			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	*501(c)(4), (5), or (6) organizations* **a** Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b	N/A	
	If 'Yes' was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year			
c	Dues, assessments, and similar amounts from members — 85c: N/A			
d	Section 162(e) lobbying and political expenditures — 85d: N/A			
e	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices — 85e: N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A			
g	Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	*501(c)(7) organizations* Enter **a** Initiation fees and capital contributions included on line 12 — 86a: N/A			
b	Gross receipts, included on line 12, for public use of club facilities — 86b: N/A			
87	*501(c)(12) organizations* Enter **a** Gross income from members or shareholders — 87a: N/A			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) — 87b: N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301 7701-2 and 301 7701-3? If 'Yes,' complete Part IX	88		X
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under Section 4911 ► 0 , Section 4912 ► 0 , Section 4955 ► 0			
b	*501(c)(3) and 501(c)(4) organizations* Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958 ► 0			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ► 0			
90a	List the states with which a copy of this return is filed ► Oregon			
b	Number of employees employed in the pay period that includes March 12, 2001 (see instructions)	90b	11	
91	The books are in care of ► Open Adoption and Family Svcs Telephone number ► 503-233-9660 Located at ► 5200 SW Macadam Ave, #250 Portland, OR ZIP + 4 ► 97201			
92	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* ***Form 1041*** — Check here N/A ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ► 92: N/A			

Part VII Analysis of Income-Producing Activities (See instructions)

Note: *Enter gross amounts unless otherwise indicated*	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Counseling and Studie					968,326
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	6,243	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income			18	-27,217	
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				-20,974	968,326

105 **Total** (add line 104, columns (B), (D), and (E)) ► 947,352

Note: *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	Prospective adoptive parents receive counseling and screening Birth parents receive counseling both before and after placement Fees are charged for home studies and supervision

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: *If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)*

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

[redacted]

X 10/7/02

Date

Schedule A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust Supplementary Information — (See separate instructions.)

Supplementary Information — (see separate instructions)

► **Must be completed by the above organizations and attached to their Form 990 or 990-EZ.**

OMB No 1545-0047

2001

Name of the Organization: Open Adoption and Family Services, Inc

Employer Identification Number: 93-0896522

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions List each one If there are none, enter 'None ')

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over $50,000 ►	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions List each one (whether individuals or firms) If there are none, enter 'None ')

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over $50,000 for professional services ► 0		

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

Part III Statements About Activities (See instructions)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities. ► $ N/A **(Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.)**	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A Other organizations checking 'Yes,' must complete Part VI-B **and** attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions)*			
	a Sale, exchange, or leasing of property?	2a		X
	b Lending of money or other extension of credit?	2b		X
	c Furnishing of goods, services, or facilities?	2c		X
	d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? See Form 990, Part V	2d	X	
	e Transfer of any part of its income or assets?	2e		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc? (See **Note** below)	3		X
4	Do you have a section 403(b) annuity plan for your employees?	4	X	

Note: *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments*

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (please check only **One** applicable box)

5 [ ] A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 [ ] A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 [ ] A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 [ ] A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 [ ] A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ►

10 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11 a [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11 b [ ] A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 [X] 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 charitable, etc, 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) (Also complete the **Support Schedule** in Part IV-A)

13 [ ] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	**(b)** Line number from above

14 [ ] An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

Calendar year (or fiscal year beginning in) ►	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	25,874	15,801	49,338	38,826	129,839
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	860,354	889,710.	592,429	544,061	2,886,554
18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975	22,665	7,234	11,665	9,043	50,607
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets See Stmt 7	-304	32,191	-7,759	3,183	27,311
23 Total of lines 15 through 22	908,589	944,936	645,673	595,113.	3,094,311.
24 Line 23 minus line 17	48,235	55,226	53,244	51,052.	207,757
25 Enter 1% of line 23	9,086	9,449	6,457	5,951	

26 Organizations described on lines 10 or 11. a Enter 2% of amount in column (e), line 24 N/A ► 26a

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a **Do not file this list with your return** Enter the total of all these excess amounts ► 26b

c Total support for Section 509(a)(1) test Enter line 24, column (e) ► 26c

d Add Amounts from column (e) for lines 18 ______ 19 ______ 22 ______ 26b ______ 26d

e Public support (line 26c minus line 26d total) ► 26e

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ► 26f %

27 Organizations described on line 12:

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person' **Do not file this list with your return.** Enter the sum of such amounts for each year

(2000) 3,375 (1999) 2,375 (1998) 2,550 (1997) 3,300

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2000) 443,321 (1999) 392,740 (1998) 110,513. (1997) 39,265

c Add Amounts from column (e) for lines 15 129,839 16 ______ 17 2,886,554 20 ______ 21 ______ 27c 3,016,393

d Add Line 27a total 11,600 and line 27b total 985,839 27d 997,439

e Public support (line 27c total minus line 27d total) ► 27e 2,018,954

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ► 27f 3,094,311

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ► 27g 65 25 %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ► 27h 1 64 %

28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

Part V Private School Questionnaire (See instructions)

(To be completed Only by schools that checked the box on line 6 in Part IV)

N/A

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered 'Yes' to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)
(To be completed Only by an eligible organization that filed Form 5768)

N/A

Check ► a ☐ if the organization belongs to an affiliated group Check ► b ☐ if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table – **If the amount on line 40 is –** / **The lobbying nontaxable amount is –** Not over $500,000 / 20% of the amount on line 40 Over $500,000 but not over $1,000,000 / $100,000 plus 15% of the excess over $500,000 Over $1,000,000 but not over $1,500,000 / $175,000 plus 10% of the excess over $1,000,000 Over $1,500,000 but not over $17,000,000 / $225,000 plus 5% of the excess over $1,500,000 Over $17,000,000 / $1,000,000	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720*

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ►	**(a)** 2001	**(b)** 2000	**(c)** 1999	**(d)** 1998	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h.)			

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	51 a (i)		X
(ii) Other assets	a (ii)		X
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b (i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b (ii)		X
(iii) Rental of facilities, equipment, or other assets	b (iii)		X
(iv) Reimbursement arrangements	b (iv)		X
(v) Loans or loan guarantees	b (v)		X
(vi) Performance of services or membership or fundraising solicitations	b (vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is 'Yes,' complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ► ☐ Yes ☒ No

b If 'Yes,' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Statement 1
Form 990, Part I, Line 7
Other Investment Income

Realized (G)L on sale		$ -13,507
Unrealized (G)L		-13,710
	Total	$ -27,217

Statement 2
Form 990, Part II, Line 43
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Advertising	118,640	100,251	13,643	4,746
Bad debt	400	338	46	16
Bank fees	12,218	10,324	1,405	489
Contracted services	24,295	20,529	2,794	972.
Dues and subscriptions	5,834	4,930	671	233.
Education and training	1,157	978	133	46
Employee recruiting	937	792	108	37
Hospitality	2,030.	1,715	234	81
Insurance	13,625	11,513	1,567	545
Internet access	5,827	4,924	670	233
Library	1,087	919	125	43
Miscellaneous	3,929	3,320	452	157
New program expenses	8,468	7,155	974	339
Office supplies	8,899	7,520	1,023	356
Taxes	9,415	7,956	1,082.	377
Utilities	3,792	3,204	436	152
Total	$ 220,553	$ 186,368	$ 25,363	$ 8,822

Statement 3
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Category	Basis	Accum Deprec	Book Value
Furniture and Fixtures	$ 85,603	$ 66,355	$ 19,248
Total	$ 85,603	$ 66,355	$ 19,248.

Statement 4
Form 990, Part IV, Line 58
Other Assets

Deposits		$ 4,498
	Total	$ 4,498

Statement 5
Form 990, Part IV, Line 65
Other Liabilities

Accrued Payroll		$ 36,755.
Accrued Vacation		5,961
Leases Payable		6,322
	Total	$ 49,038

Statement 6
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account/ Other
Shari Levine, MA 6323 SW Flower Portland, OR 97221	Director 40	$ 66,008	$ 0	$ 0
Roy Abramowitz, CPA 1211 SW Fifth Ave, Ste 1200 Portland, OR 97204	Vice President None	0	0	0.
Erik Bergman 9845 SW 18th Place Portland, OR 97219	Director None	0	0	0
Darleen Darnall, J D 1300 SW 5th #2300 Portland, OR 97201	President None	0	0	0
Ann Gregory 8604 SE 15th St Portland, OR 97202	Director None	0	0	0
Sue Swanno 12445 NW Barnes Rd , Apt 142 Portland, OR 97229	Director None	0	0	0
Elisa Wilson 1501 Fourth Avenue Seattle, WA 98101-1688	Secretary None	0	0	0
Mark Spaur 519 SW 328th Court Federal Way, WA 98023	Director None	0	0	0
Andrea Hardy 4704 NE 31st Ave Portland, OR 97211	Director None	0	0	0.

Statement 6 (continued)
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account/ Other
Mary McInnis 3333 NE 31st Portland, OR 97212	Director None	$ 0	$ 0	$ 0
Paul Heimowitz 10876 South Beutel Rd Oregon City, OR 97045	Director None	0	0	0
Katherine Provancher 1809 SW 11th Ave Apt 309 Portland, OR 97201	Director None	0	0	0
Astrid Dabbini 7103 SE Yamhill Portland, OR 97215	Director None	0	0.	0
	Total	$ 66,008	$ 0	$ 0.

Statement 7
Schedule A, Part IV-A, Line 22
Other Income

Description	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
Unrealized gain or loss	$ 0	$ 32,191	$ -7,759	$ 3,183	$ 27,615
Realized gain or loss on sale of invest	-304	0	0	0	-304
Total	$ -304	$ 32,191	$ -7,759	$ 3,183	$ 27,311

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[redacted]

Preferred Client
Financial Management Account
June 1 - June 30, 2002

881F0213147814000003618 302179AO01 PCAFO039A
OPEN ADOPTION & FAMILY SERVICE
5200 SW MACADAM AVENUE
SUITE 250
PORTLAND OR 97239-3800

Account numbe [redacted]

SALOMON SMITH BARNEY INC
Your Financial Consultant

DOUG CROSBY
121 SW MORRISON ST
16TH FLOOR
PORTLAND OR 97204
503-243 6918
Preferred Client Service Center 800 232-4454
Branch 800 452-0966
Email douglas w crosby@rssmb com
TTY/TDD Deaf & Hard of hearing 800 227-4238

Copies of this statement have also been sent to

ROY ABRAMOWITZ

Salomon Smith Barney is a service mark of Salomon Smith Barney Inc
Salomon Smith Barney Inc is a member of the Securities Investor Protection Corporation (SIPC)

Account value

	Last period	This period	%
Cash balance	$ 37 50	$ 4 90	
Money funds	208,931 07	209,275 23	61 85
Accrued money fund dividends	163 10	108 42	03
Common stocks & options	97 353 95	87,165 05	25 76
Mutual funds	10,709 31	9,692 83	2 86
Unit investment trusts	33,264 50	32,103 15	9 49
Net value	$ 350,459 43	$ 338 349 58	100

Portfolio CreditLine Borrowing Power **$ 84,468 00**

Earnings summary

	This period	This year Taxable	This year Non taxable
Dividends	$ 34 84	$ 664 94	$ 0 00
Money funds earnings	271 82	1,239 08	0 00
Total	$ 306 68	$ 1,904 02	$ 0 00

Gain/loss summary

	This period	This year
Unrealized gain or (loss)	($ 27,634 59)	*Not applicable*

SALOMON SMITH BARNEY

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[redacted]

Preferred Client
Financial Management Account
June 1 - June 30, 2002

OPEN ADOPTION & FAMILY SERVICE [redacted]

Cash, Money funds and Bank deposits

	This period	This year
Opening balance	$ 208,968 57	
Securities bought and other subtractions	0 00	
Securities sold and other additions	4 90	
Withdrawals	0 00	-50 00
Dividends credited	34 84	
Money funds earnings reinvested	271 82	
Closing balance	$ 209,280 13	

A free credit balance in any securities account may be paid to you on demand Although properly accounted for on our books and records these funds may be used for our business purposes

Portfolio summary

	This period	Year to date
Opening value of securities	350,421 93	348,518 47
+ Opening cash balance	37 50	0 00
= Opening portfolio balance	350,459 43	348,518 47
Securities deposited/withdrawn net	0 00	0 00
Capital deposited/withdrawn net	0 00	50 00
Adjusted opening value	350,459 43	348,468 47
Closing value of securities	338,344 68	338,344 68
+ Closing cash balance	4 90	4 90
= Closing portfolio value	338,349 58	338,349 58

Note Securities deposited/withdrawn net = The value of securities on the day they were debited from or credited to the account as reflected in the "Other security activity" section
Capital deposited/withdrawn net = Cash withdrawals and deposits, credit card payments, FMA Card activity, checks written, and Money funds/Insured Deposit Account[SM] transfers

Portfolio details *The values of your holdings are as of 06/28/02*

Dividend yield is the estimated annual income, assuming the current dividend, divided by the security's market price at the end of the statement period Salomon Smith Barney Inc does not guarantee the accuracy of prices reflected on the statement nor do these prices represent levels at which securities can be bought or sold

Research ratings of Salomon Smith Barney Inc, Standard & Poor's and Moody's Investors Service may be shown for certain securities All research ratings represent the "opinions" of the research provider and should not be construed as representations or guarantees of performance Your Financial Consultant will be pleased to provide you with further information or assistance in interpreting research ratings
Please note, unrealized gain/(loss) is being prepared for informational purposes only and should not be used for tax preparation without the assistance of your tax advisor

Money funds

Number of shares	Description	Current value	Accrued dividends	Annualized % dividend Yield/Anticipated Income (annualized)
200,275 23	SB MONEY FUNDS CASH PORT CL A	$ 209,275 23	$ 108 42	1 35% $ 2,825 21
Total money funds		$ 209,275 23	$ 108 42	1 34 $ 2,825 21

Common stocks & options

Quantity	Description	Date acquired	Cost	Share cost	Current share price	Current value	Unrealized gain/(loss)	Average % Yield/Anticipated Income (annualized)
205	AT&T WIRELESS SERVICES INC SYMBOL AWE Research rating 2/H	05/11/99	$ 10,474 79	$ 51 096	$ 5 85	$ 1,199 25	($ 9,275 54) LT	

Preferred Client
Financial Management Account
June 1 - June 30, 2002

OPEN ADOPTION & FAMILY SERVICE [redacted]

Common stocks & options *continued*

Quantity	Description	Date acquired	Cost	Share cost	Current share price	Current value	Unrealized gain/(loss)		Average % Yield/Anticipated Income (annualized)
225	ALLSTATE CORP SYMBOL ALL/RATING B+ Research rating 3/M	05/16/01	$ 9,917 14	$ 43 20	$ 36 98	$ 8,320 50	($ 1,596 64)	LT	2 271 % $ 189 00
150	ALLTEL CORP DELAWARE SYMBOL AT/RATING A Research rating 1/M	05/11/99	9,794 74	64 187	47 00	7 050 00	(2,744 74)	LT	2 893 204 00
200	BIOGEN INC MASS SYMBOL BGEN/RATING B Research rating 2/H	05/12/99	9,530 00	47 625	41 43	8 286 00	(1,244 00)	LT	
45	ENPRO INDS INC SYMBOL NPO	05/12/99	400 70	8 904	5 25	236 25	(164 45)	LT	
262	FORD MOTOR COMPANY PAR 0 01 SYMBOL F/RATING B Research rating 1/M	05/11/99	9,643 08	36 809	16 00	4,192 00	(5,451 08)	LT	2 50 104 80
225	GOODRICH CORP SYMBOL GR/RATING B+ Research rating 3/S	05/12/99	9,600 88	42 67	27 32	6,147 00	(3 453 88)	LT	2 928 180 00
375	INTEL CORP SYMBOL INTC/RATING A Research rating 1/M	05/16/01	10,343 75	27 57	18 27	6 851 25	(3,492 50)	LT	437 30 00
200	PHARMACIA CORP SYMBOL PHA/RATING B Research rating 2/H	05/11/99	9,973 80	48 812	37 45	7 490 00	(2 483 80)	LT	1 441 108 00
250	PROTECTIVE LIFE CORP SYMBOL PL/RATING A Research rating 2/L	05/12/99	9,411 67	36 812	33 10	8 275 00	(1 136 67)	LT	1 812 150 00
600	TOLL BROS INC SYMBOL TOL/RATING B+ Research rating 1/H	05/16/01	9 999 84	16 325	29 30	17 580 00	7 580 16	LT	
15	UNISYS CORP SYMBOL UIS/RATING B- Research rating 2/H		Please provide		9 00	135 00	Not available		
19	VISTEON CORP SYMBOL VC Research rating 2/H	05/11/99	381 66	20 763	14 20	269 80	(111 86)	LT	1 69 4 56
300	WASHINGTON MUTUAL INC SYMBOL WM/RATING B+	05/07/01	10,186 27	33 293	37 11	11,133 00	946 73	LT	2 802 312 00
Total common stocks and options			$ 109,659 22			$ 87,165 05	$ 0 00**	ST	1 47
							($ 22,628 17)**	LT	$ 1,282 36

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Preferred Client
Financial Management Account
June 1 - June 30, 2002

OPEN ADOPTION & FAMILY SERVICE [redacted]

Mutual funds

*Yield is the current distribution annualized, divided by the fund s net asset value at the end of the statement period Distributions may consist of income, capital gains or the return of capital Distributions and current dividend for funds not sponsored by Salomon Smith Barney are based upon information provided by an outside vendor and are not verified by Salomon Smith Barney "**Total Value (Tax Based)**" is being provided for information purposes only "[1]**Fund Performance**", when shown, is provided to assist you in comparing your **total investment**, excluding reinvested distributions, with the **current value** of the fund s shares in your account "**Fund Performance**" does not take into account cash distributions*

Number of shares	Description	Date acquired	Cost	Share cost	Current share price	Current value	Unrealized gain/(loss)		Yield/Anticipated income (annualized)
374 953	FRANKLIN SMALL MID CAP GROWTH FUND CLASS A	05/11/99	$ 10,000 00	$ 26 67	$ 25 27	$ 9,475 06	($ 524 94)	LT	
374 953	**Total Purchases**		10,000 00	26 67	25 27	9,475 06	(524 94)		
7 555	Reinvestments to date		293 33	38 825	25 27	190 91	(102 42)	LT	
1 063	Reinvestments to date		32 13	30 225	25 27	26 86	(5 27)	ST	
383 571	**Total Value (Tax based)**		10 325 46	26 919		9,692 83	(632 63)		332 32 21
	Fund Performance		10,000 00			9,692 83			(307 17)[1]
Total mutual funds (Tax based)			$ 10,325 46			$ 9,692 83	($ 5.27) ($ 627 36)	ST LT	33 $ 32 21

Unit Investment trusts

Holders of certain Unit Investment Trusts will be missing their cost basis due to re-calculations necessary to report potential capital gains/losses If you have any questions, please contact your Financial Consultant

Number of units	Description	Date acquired	Cost	Share cost	Current share price	Current value	Unrealized gain/(loss)		Average % Yield/Anticipated income (annualized)
3 689	UTS NUVEEN EQUITY PORTFOLIOS PERONI TOP 10 PICKS PORT S/ANNL PMT REINVESTMENT	12/03/01	$ 36,475 94	$ 9 889	$ 8 702	$ 32,103 15	($ 4,372 79)	ST	
Total unit investment trusts			$ 36 475 94			$ 32,103 15	($ 4,372 79) $ 0 00	ST LT	0 00 $ 0 00
Total portfolio value			$ 365,735 85			$ 338,236 26	($ 4,378 06)** ($ 23,256 53)**	ST LT	1 22 $ 4,139 78

***Unrealized Gain/Loss is only calculated when an original cost basis is available*

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

See Separate Instructions — Attach this form to your return

OMB No 1545-0172

2001

67

Name(s) shown on return: Open Adoption & Family Services, Inc

Business or activity to which this form relates:

Identifying number

Part I Election to Expense Certain Tangible Property Under Section 179

NOTE If you have any "listed property" complete Part V before you complete Part I

1	Maximum dollar limitation If an enterprise zone business see page 2 of the instructions	1	$ 24,000
2	Total cost of section 179 property place in service See page 2 of the instructions	2	549
3	Threshold cost of section 179 property before reduction in limitation	3	$ 200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	24,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter amount from line 27	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 2000 See page 3 of the instructions			10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11	24,000
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 2002 Add lines 9 and 10, less line 12	13			

Note Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement) Instead, use Part V for listed property

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 2001 Tax Year (Do Not Include Listed Property.)

Section A - General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box See page 3 of the instructions ☐

Section B - General Depreciation System (GDS) (See page 3 of the instructions)

(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
15a 3-year property			3 yrs.	HY		
b 5-year property			5 yrs.	HY		
c 7-year property		549	7 yrs.	HY	200DB	78
d 10-year property			10 yrs.	HY		
e 15-year property			15 yrs.	HY		
f 20-year property			20 yrs.	HY		
g 25-year property			25 yrs	HY	S/L	
h Residential rental			27 5 yrs	MM	S/L	
property			27 5 yrs	MM	S/L	
i Nonresidential real			39 yrs	MM	S/L	
property			39 yrs.	MM	S/L	

Section C - Alternative Depreciation System (ADS) (See page 5 of the instructions.)

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property) (See page 5 of the instructions)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2001	17	10,455
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	34

Part IV Summary (See page 6 of the instructions)

20	Listed Property Enter amount from line 26			20	
21	**Total** Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20 Enter here and on the appropriate lines of your return Partnerships and S Corporations - see instructions			21	10,567
22	For assets shown above and placed in service during the current year enter the portion of the basis attributable to section 263A costs	22			

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution. See page 7 of the instructions for limits for passenger automobiles)

23a Do you have evidence to support the business/investment use claimed? Yes No 23b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date place 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
24 Property use more than 50% in a qualified business use (See page 6 of the instructions)								
		%						
		%						
		%						
25 Property use 50% or less in a qualified business use (See page 6 of the instructions).								
		%				S/L-		
		%				S/L-		
		%				S/L-		

26 Add amounts in column (h) Enter the total here and on line 20, page 1 | 26 |

27 Add amounts in column (i). Enter the total here and on line 7, page 1 | 27 |

Section B - Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
28 Total bus /investment miles driven during the yr (DO NOT include commuting miles)												
29 Total commuting miles driven during the year												
30 Total other personal (non-commuting miles driven												
31 Total miles driven during the year Add lines 28 through 30												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons See page 8 of the instructions

		Yes	No
35	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers directors, or 1% or more owners		
37	Do you treat all use of vehicles by employees as personal use?		
38	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?		
39	*Do you meet the requirements concerning qualified automobile demonstration use? See page 8 of the instructions*		

Note If your answer to 35, 36, 37, 38, or 39 is "Yes," you need 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
40 Amortization of costs that begins during your 2001 tax year (See page 8 of the instructions)					

41 Amortization of costs that began before 2001 | 41 |

42 **Total** Enter here and on "Other Deductions" or "Other Expenses" line of your return | 42 |