

## Forms 990 / 990-EZ Return Summary

For calendar year 2014, or tax year beginning **07/01/14** , and ending **06/30/15**

**FRIENDS OF PORTSMOUTH JUVENILE  
COURT, INC.**

**54-1695844**

**Net Asset/Fund Balance at Beginning of Year** **35,302**

### Revenue

Contributions	<u>161,758</u>		
Program service revenue			
Investment income			
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	<u>0</u>		
<b>Total revenue</b>		<u><b>161,758</b></u>	

### Expenses

Program services	<u>118,686</u>		
Management and general	<u>21,970</u>		
Fundraising	<u>1,690</u>		
<b>Total expenses</b>		<u><b>142,346</b></u>	
<b>Excess /(deficit)</b>			<u><b>19,412</b></u>

Changes

**Net Asset/Fund Balance at End of Year** **54,714**

### Reconciliation of Revenue

Total revenue per financial statements	<u>161,758</u>
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
<b>Total revenue per return</b>	<u><u><b>161,758</b></u></u>

### Reconciliation of Expenses

Total expenses per financial statements	<u>142,346</u>
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
<b>Total expenses per return</b>	<u><u><b>142,346</b></u></u>

### Balance Sheet

	Beginning	Ending	Differences
Assets	39,305	62,097	
Liabilities	4,003	7,383	
Net assets	35,302	54,714	19,412

### Miscellaneous Information

Amended return

Return / extended due date 11/16/15  
Failure to file penalty \_\_\_\_\_

---

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

**JONES**  
CPA GROUP<sup>PC</sup>

**749 BOUSH STREET  
NORFOLK, VA 23510  
757-627-7672**

**CONFIDENTIAL**

FRIENDS OF PORTSMOUTH JUVENILE  
COURT, INC.  
1345 Court Street  
PORTSMOUTH, VA 23705

Dear Susan:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

**Federal Filing Instructions**

None is required. Your Form 990 for the year ended 6/30/15 shows no balance due.

You are using a Personal Identification Number (PIN) for signing your return electronically. Sign the IRS e-file Authorization and mail it as soon as possible to:

JONES CPA GROUP, P.C.  
749 BOUSH STREET  
NORFOLK, VA 23510

Initial and date the copies of the IRS e-file Signature Authorization and the Form 990. Retain them for your records. If previously signed and returned no further action is required for Form 8879-EO.

Your return is being filed electronically with the IRS and is not required to be mailed. Mailing a paper copy of your return to the IRS will delay the processing of your return.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.



If you have any questions, or if we can be of assistance in any way, please call.

We appreciate the opportunity to serve you.

Very truly yours,

JONES CPA GROUP, P.C.

**DISCLOSURE:** Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended or written to be used, and cannot be used, by any person for the purpose of avoiding tax penalties that may be imposed by law.





# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form **8879-EO**

For calendar year 2014, or fiscal year beginning **7/01**, 2014, and ending **6/30**  
**15**, 20.....

**2014**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
**Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).**

Name of exempt organization **FRIENDS OF PORTSMOUTH JUVENILE COURT, INC.**

Employer identification number  
**54-1695844**

Name and title of officer  
**TERRY PARKER**  
**TREASURER**

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than 1 line in Part I.**

<b>1a</b> Form 990 check here <input checked="" type="checkbox"/>	<b>Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12).....	<b>1b</b>	<b>161,758</b>	_____
<b>2a</b> Form 990-EZ check here <input type="checkbox"/>	<b>Total revenue</b> , if any (Form 990-EZ, line 9).....	<b>2b</b>		_____
<b>3a</b> Form 1120-POL check here <input type="checkbox"/>	<b>Total tax</b> (Form 1120-POL, line 22).....	<b>3b</b>		_____
<b>4a</b> Form 990-PF check here <input type="checkbox"/>	<b>Tax based on investment income</b> (Form 990-PF, Part VI, line 5).....	<b>4b</b>		_____
<b>5a</b> Form 8868 check here <input type="checkbox"/>	<b>Balance Due</b> (Form 8868, Part I, line 3c or Part II, line 8c).....	<b>5b</b>		_____

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize **JONES CPA GROUP, P.C.** to enter my PIN **42297** as my signature  
ERO firm name Enter five numbers, but do not enter all zeros on

the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ **11/12/15**

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**54149823510**



I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **STEPHEN M. JONES, CPA**

Date ▶ **11/12/15**

**ERO Must Retain This Form—See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

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 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](http://www.irs.gov/form990).

Form **8879-EO** (2014)  
OMB No. 1545-0047  
**2014**  
**Open to Public Inspection**

**A For the 2014 calendar year, or tax year beginning 07/01/14, and ending 06/30/15**

**B** Check if applicable: **C** Name of organization **FRIENDS OF PORTSMOUTH JUVENILE** **D** Employer identification number

Address change **COURT, INC.**

Name change **54-1695844**

Doing business as  
Number and street (or P.O. box if mail is not delivered to street address) Room/suite **E** Telephone number

Initial return **1345 COURT STREET**

Final return/ City or town, state or province, country, and ZIP or foreign postal code terminated  
**PORTSMOUTH VA 23705**

**G** Gross receipts \$ **161,758**

Amended return **F** Name and address of principal officer:

Application pending **H(a)** Is this a group return for subordinates? Yes  No

**H(b)** Are all subordinates included? Yes  No   
If "No," attach a list. (see instructions)

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

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

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

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: .....

**SEE SCHEDULE O**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

**3** Number of voting members of the governing body (Part VI, line 1a) ..... **316** **4** Number of independent voting members of the governing body (Part VI, line 1b) ..... **416**

**5** Total number of individuals employed in calendar year 2014 (Part V, line 2a) ..... **53**

**6** Total number of volunteers (estimate if necessary) ..... **60**

**7a** Total unrelated business revenue from Part VIII, column (C), line 12 ..... **7a** **0** **b** Net unrelated business taxable income from Form 990-T, line 34 ..... **7b** **0**

**Prior Year** **Current Year**

**8** Contributions and grants (Part VIII, line 1h) ..... **135,638** **161,758**

Revenue	9	Program service revenue (Part VIII, line 2g) .....	0	10	Investment income (Part VIII, column (A), lines 3-4, and 7d) .....	424	0
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	0				
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	136,062		161,758		
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3) .....	0				
	14	Benefits paid to or for members (Part IX, column (A), line 4) .....	0				
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) .....	106,968		111,261		
	16a	Professional fundraising fees (Part IX, column (A), line 11e) .....	0				
		line 25) ▶ .....	1,690				
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) .....	53,334		31,085	18	Total expenses—
		Add lines 13–17 (must equal Part IX, column (A), line 25) .....	160,302		142,346		
	19	Revenue less expenses. Subtract line 18 from line 12 .....	-24,240		19,412		Beginning of Current
		Year End of Year					
	20	Total assets (Part X, line 16) .....	39,305		62,097		
	21	Total liabilities (Part X, line 26) .....	4,003		7,383	22	Net assets or fund balances.
		Subtract line 21 from line 20 .....	35,302		54,714		

**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		Date		TERRY PARKER TREASURER		
	Type or print name and title						
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check emp <input type="checkbox"/>	if	PTIN	
	STEPHEN M. JONES, CPA	STEPHEN M. JONES, CPA	11/12/15			P00214368	
Firm's name ▶ JONES CPA GROUP, P.C.			Firm's EIN ▶		54-1208437		
Firm's address ▶ 749 BOUSH STREET			Phone no. 757-627-7672				
Firm's address ▶ NORFOLK, VA 23510							

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

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2014) DAA

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:  
**SEE SCHEDULE O**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

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

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

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

FRIENDS OF THE PORTSMOUTH JUVENILE COURT, INC. (FOPJC) WAS FOUNDED IN 1993 TO PROVIDE TRAINED VOLUNTEERS TO SUPPORT VIRGINIA'S THIRD DISTRICT JUVENILE AND DOMESTIC RELATIONS COURT. THE MISSION OF THE FOPJC IS TO COLLABORATE WITH THE COURTS TO MAKE A POSITIVE DIFFERENCE IN THE LIVES OF PORTSMOUTH'S AT-RISK YOUTH AND THEIR FAMILIES. TO BE ELIGIBLE FOR SERVICES, A YOUTH MUST BE INVOLVED WITH THE JUVENILE AND DOMESTIC RELATIONS COURT.

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

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

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

(Expenses \$ 118,686 including grants of \$ ) (Revenue \$ )

4e Total program service expenses ▶ 118,686

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No checkboxes. Rows include questions 1 through 18 regarding organizational requirements and financial reporting.

<b>17</b>	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) .....	<b>19</b>	<input checked="" type="checkbox"/>
<b>18</b>	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 .....	<b>20a</b>	<input checked="" type="checkbox"/>
<b>19</b>	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 .....	<b>20b</b>	
<b>20a</b>	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H .....	<b>b</b>	
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

Form **990**  
(2014)

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II .....	<b>21</b>	<input checked="" type="checkbox"/>
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III .....	<b>22</b>	<input checked="" type="checkbox"/>
<b>23</b>	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? If "Yes," complete Schedule J .....	<b>23</b>	<input checked="" type="checkbox"/>
<b>24a</b>	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a .....	<b>24a</b>	<input checked="" type="checkbox"/>
<b>24b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>24c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>24d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) or organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .....	<b>25a</b>	<input checked="" type="checkbox"/>
<b>25b</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? If "Yes," complete Schedule L, Part I .....	<b>25b</b>	<input checked="" type="checkbox"/>
<b>26</b>	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? If "Yes," complete Schedule L, Part II .....	<b>26</b>	<input checked="" type="checkbox"/>
<b>27</b>	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? If "Yes," complete Schedule L, Part III .....	<b>27</b>	<input checked="" type="checkbox"/>
<b>28a</b>	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):	<b>28a</b>	<input checked="" type="checkbox"/>
<b>28b</b>	<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV .....	<b>28b</b>	<input checked="" type="checkbox"/>
<b>28c</b>	<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV .....	<b>28c</b>	<input checked="" type="checkbox"/>
<b>29</b>	<b>c</b> 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? If "Yes," complete Schedule L, Part IV .....	<b>29</b>	<input checked="" type="checkbox"/>
<b>30</b>	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M .....	<b>30</b>	<input checked="" type="checkbox"/>
<b>31</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M .....	<b>31</b>	<input checked="" type="checkbox"/>
<b>32</b>	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .....	<b>32</b>	<input checked="" type="checkbox"/>
<b>33</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," .....	<b>33</b>	<input checked="" type="checkbox"/>
<b>34</b>		<b>34</b>	<input checked="" type="checkbox"/>

	complete Schedule N, Part II	35a		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? If "Yes," complete Schedule R, Part I	35b		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	36		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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)? If "Yes," complete Schedule R, Part V, line 2	37		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2			
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? If "Yes," complete Schedule R, Part VI			
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38		X

Form 990 (2014)

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
	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	1	
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0	
1a b c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X
2a b	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	3	
3a b 4a	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
b	<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
5a b c	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule A	3b		
6a b	At any time during the calendar year, did the organization have an interest in, or a signature or other over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
7 a	Did the organization have a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	5a		X
b c	If "Yes," enter the name of the foreign country:	5b		X
d e f g h	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial (FBAR).	5c		
9 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	6a		X
10 a	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	6b		
11 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? If "Yes," did the organization include with every solicitation an express statement that such contributions were not tax deductible?	7a		
12a b		7b		
13 a b		7c		
c	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7d		
14a b		7e		



**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year ..... f <b>1a 16</b> there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>2</b>	Enter the number of voting members included in line 1a, above, who are independent ..... Did any trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee ..... <b>1b 16</b>		
<b>3</b>	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?	<b>2</b>	<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>3</b>	<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>4</b>	<b>X</b>
<b>6</b>	Did the organization have members or stockholders? .....	<b>5</b>	<b>X</b>
<b>7a</b>	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? .....	<b>6</b>	<b>X</b>
<b>7b</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? .....	<b>7a</b>	<b>X</b>
<b>8a</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year? .....	<b>7b</b>	<b>X</b>
<b>8b</b>	The governing body? Each committee with authority to act on behalf of the governing body? .....	<b>8a</b>	<b>X</b>
<b>9</b>	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 .....	<b>8b</b>	<b>X</b>
		<b>9</b>	<b>X</b>

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

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

**Section C. Disclosure**







**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	Former			
(12) <b>BARTLEY F. TUTHILL, IV</b> ..... DIRECTOR	0.00 0.00	X						0	0	0
(13) <b>RONALD YOUNG</b> ..... DIRECTOR	0.00 0.00	X						0	0	0
(14) <b>LT. LEON B. WHITEHURST, RET.</b> ..... DIRECTOR	0.00 0.00	X						0	0	0
(15) <b>HONORABLE JOEL P. CROWE</b> ..... HONORARY DIRECTOR	0.00 0.00	X						0	0	0
(16) <b>HONORABLE ROXIE HOLDER</b> ..... HONORARY DIRECTOR	0.00 0.00	X						0	0	0
(17) <b>HONORABLE WILLIAM S. MOORE, JR.</b> ..... HONORARY DIRECTOR	0.00 0.00	X						0	0	0
(18)										
(19)										
<b>1b Sub-total</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

reportable compensation from the organization ► **0**

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

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


<b>2</b> Total number of independent contractors (including but not limited to those listed above) w ho 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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include: Contributions, Gifts, Grants and Other Similar Amounts (1a-1f); Program Service Revenue (2a-2f); Other Revenue (3-12). Total revenue is 161,758.

**FRIENDS OF PORTSMOUTH JUVENILE**

**54-1695844**

---

**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).

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	102,559	86,150	16,409	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	8,702	7,310	1,392	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	7,405	6,220	1,185	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,566	2,995	571	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OFFICE EXPENSES	4,359	3,662	697	
b TELECOMMUNICATIONS	4,228	3,552	676	
c CONFERENCES & NETWORKING	3,480	3,455	25	
d INSURANCE	2,126	1,786	340	
e All other expenses	5,921	3,556	675	1,690
25 Total functional expenses (lines 1 through 24e)	142,346	118,686	21,970	1,690
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 if following SOP 98-2 (ASC 958-720)				

Form 990 (2014)  
Check if Schedule O contains a response or note to any line in this Part IX



FRIENDS OF PORTSMOUTH JUVENILE

54-1695844

Part X Balance Sheet

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

Table with columns (A) Beginning of year, (B) End of year, and rows for Assets (1-16), Liabilities (17-26), and Net Assets or Fund Balance (27-32). Includes sub-rows 10a and 10b for investments.

33	T	unds	otal net assets or fund balances		32	
34	T		otal liabilities and net assets/fund balances	35,302	33	54,714
				39,305	34	62,097

Form 990 (2014)

FRIENDS OF PORTSMOUTH JUVENILE 54-1695844

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	161,758
2	Total expenses (must equal Part IX, column (A), line 25)	2	142,346
3	Revenue less expenses. Subtract line 2 from line 1	3	19,412
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	35,302
5	Net unrealized gains (losses) on investments	5	6 Donated
6	services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	54,714

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? <b>2a X</b> 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		
2b	Were the organization's financial statements audited by an independent accountant? <b>2b X</b> If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? <b>2c</b> If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a	As a result of a federal law or regulation, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? <b>3a b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. <b>3b</b>		

Form 990 (2014)

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

2014

Open to Public Inspection

Name of the organization

FRIENDS OF PORTSMOUTH JUVENILE COURT, INC.

Employer identification number 54-1695844

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.) 1A

church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

2A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)

3A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).

4A 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:

5A 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.)

6A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public

described in section 170(b)(1)(A)(vi). (Complete Part II.)

8A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)

9An 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.)

10An organization organized and operated exclusively to test for public safety. See section 509(a)(4).

11An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g. aType I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. bType II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. cType III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. dType III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. eCheck this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations g Provide the following information about the supported organization(s).

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

Total						
-------	--	--	--	--	--	--

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

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	240,054	160,828	174,379	135,638	161,758	872,657
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge	240,054	160,828	174,379	135,638	161,758	872,657
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> 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)						872,657
<b>6 Public support.</b> Subtract line 5 from line 4.						

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4	240,054	160,828	174,379	135,638	161,758	872,657
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						872,657
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	

**Section B. Total Support**

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**

14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	100.00%
15	Public support percentage from 2013 Schedule A, Part II, line 14	15	100.00%

**Section C. Computation of Public Support Percentage**

16a **33 1/3% support test—2014.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support test—2013.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

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

Schedule A (Form 990 or 990-EZ) 2014

**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 year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 <b>Total.</b> Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
7b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
8						

Add lines 7a and 7b  
**Public support** (Subtract line 7c from line 6.)

--	--	--	--	--	--	--

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	<b>16</b>		%
Public support percentage from 2013 Schedule A, Part III, line 15	<b>16</b>		%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>		%
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17	<b>18</b>		%

**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)

**19a 33 1/3% support tests—2014.** 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—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization **20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.) **Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	<b>1</b>	
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2). Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	<b>2</b>	

**3a** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

**b** Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.

**c** Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.

**4a** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

**b** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).

**5a** **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

**b** **Substitutions only.** Was the substitution the result of an event beyond the organization's control? Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.

**c** Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990). Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).

**7** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.

**8** Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.

**9a** Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.

**b** Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.

**c** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

<b>3a</b>		
<b>3b</b>		
<b>3c</b>		
<b>4a</b>		
<b>4b</b>		
<b>4c</b>		
<b>5a</b>		
<b>5b</b>		
<b>5c</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9a</b>		
<b>9b</b>		
<b>9c</b>		
<b>10a</b>		
<b>10b</b>		

**Part IV Supporting Organizations (continued)**

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
	<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
	<b>b</b> A family member of a person described in (a) above?	11b	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .	11c		

**Section B. Type I Supporting Organizations**

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

**Section D. All Type III Supporting Organizations**

		Yes	No
1			
2		1	
3	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s). By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	2	
		3	

**Section E. Type III Functionally-Integrated Supporting Organizations**

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> ):		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below. <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
2	Activities Test. <b>Answer (a) and (b) below.</b> <b>Yes</b> <b>No</b> <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	



**3**Parent of Supported Organizations. Answer (a) and (b) below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**. **3a**
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard. **3b**

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

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b>	Amounts paid to acquire exempt-use assets	
<b>5</b>	Qualified set-aside amounts (prior IRS approval required)	
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b>	Distributable amount for 2014 from Section C, line 6	
<b>10</b>	Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>		<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2014</b>	<b>(iii) Distributable Amount for 2014</b>
<b>1</b>	Distributable amount for 2014 from Section C, line 6			
<b>2</b>	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
<b>3</b>	Excess distributions carryover, if any, to 2014:			
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>	From 2013 . . . . .			
<b>f</b>	<b>Total</b> of lines 3a through e			
<b>g</b>	Applied to underdistributions of prior years			
<b>h</b>	Applied to 2014 distributable amount			
<b>i</b>	Carryover from 2009 not applied (see instructions)			
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b>	Distributions for 2014 from Section D, line 7: \$			
<b>a</b>	Applied to underdistributions of prior years			
<b>b</b>	Applied to 2014 distributable amount			
<b>c</b>	Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b>	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
<b>6</b>	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7</b>	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
<b>8</b>	Breakdown of line 7:			
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>	Excess from 2013 . . .			
<b>e</b>	Excess from 2014 . . .			

Schedule A (Form 990 or 990-EZ) 2014

**Part VI 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.)

.....  
.....



**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
▶ **Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at**  
**www.irs.gov/form990.**

**2014**

Name of the organization

**FRIENDS OF PORTSMOUTH JUVENILE  
COURT, INC.**

Employer identification number

**54-1695844**

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ

- 501(c)( **3** ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub> % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ ..... ▶

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

**PAGE 1 OF 2**

Page **2**

Name of organization

**FRIENDS OF PORTSMOUTH JUVENILE**

Employer identification number

**54-1695844**

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

(a) No.	(b) Name, address, and ZIP+4	(c) Total contributions	(d) Type of contribution
1	CITY OF PORTSMOUTH OFFICE OF MANAGEMENT SERVICES 801 CRAWFORD STREET PORTSMOUTH VA 23704-3822	\$ ..... 23,140	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	DEPARTMENT OF CRIMINAL JUSTICE SVS. COMMONWEALTH OF VIRGINIA 1100 BANK STREET RICHMOND VA 23219	\$ ..... 29,200	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	VA JUVENILE COMMUNITY CRIME CONTROL ACT (VJCCCA) 2404 AIRLINE BLVD. PORTSMOUTH VA 23701	\$ ..... 28,462	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	BEAZLEY FOUNDATION 3720 BRIGHTON STREET PORTSMOUTH VA 23707	\$ ..... 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	E.C. WAREHEIM FOUNDATION P.O. BOX 3444 VIRGINIA BEACH VA 23454	\$ ..... 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	PORTSMOUTH GENERAL HOSPITAL FOUND. 360 CRAWFORD STREET PORTSMOUTH VA 23704-2812	\$ ..... 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization

Employer identification number

## Part I

FRIENDS OF PORTSMOUTH JUVENILE

54-1695844

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

(a) No.	(b) Name, address, and ZIP+4	(c) Total contributions	(d) Type of contribution
7	THE TJX COMPANIES, INC. 7700 COCHITUATE ROAD FRAMINGHAM MA 01701	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	DOMINION VA POWER & DOMINION FOUNDAT 2700 CROMWELL DRIVE NORFOLK VA 23509	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	THE FAMILY & CHILDREN'S TRUST FUND 801 E. MAIN STREET RICHMOND VA 23219	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	MISC CONTRIBUTORS (< \$5,000 PER) -VAR 1345 COURT STREET PORTSMOUTH VA 23705	\$ 11,862	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

.....	..... ..... .....	\$ .....	<b>Person</b> <b>Payroll</b> <b>Noncash</b> (Complete Part <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> II for noncash contributions.)
-------	-------------------------	----------	--

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" to Form 990, Part IV, line 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

2014

Open to Public Inspection

Name of the organization

FRIENDS OF PORTSMOUTH JUVENILE COURT, INC.

Employer identification number

54-1695844

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), and Aggregate value at end of year.

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

- 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?
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?

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).
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.
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?
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)?
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.**

**1a** If the organization elected, as permitted under SFAS 116 (ASC958), 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 (ASC958), 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 ..... ▶ \$ .....

**2** (ii) Assets included in Form 990, Part X ..... ▶ \$ .....

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 (ASC958) relating to these items:

**a** Revenue included in Form 990, Part VIII, line 1 ..... ▶ \$ .....

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

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

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

Schedule D (Form 990) 2014

DAA

**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.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not

included on Form 990, Part X? .....  Yes  No **b** If "Yes," explain the arrangement in Part XIII and complete the following table:  explain the

	Amount
<b>c</b> Beginning balance .....	<b>1c-d</b>
Additions during the year .....	<b>1d e</b> Distributions
during the year .....	<b>1e f</b> Ending balance
.....	<b>1f</b>

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? .....  Yes  No **b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII .....

**Part V Endowment Funds.**

DAA

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

- 1a Beginning of year balance ..... **b**
- Contributions ..... **c**
- Net investment earnings, gains, and losses ..... **d**
- Grants or scholarships ..... **e** Other expenditures for facilities and programs
- ..... **f** Administrative expenses
- g** End of year balance

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

- a Board designated or quasi-endowment ▶ ..... %
- b Permanent endowment ▶ ..... %
- c Temporarily restricted endowment ▶ ..... %

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

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

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

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

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
1a Land				
b				
c Buildings				
d Leasehold improvements				
e Equipment				
Other		33,213	28,758	4,455
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,455

Schedule D (Form 990) 2014

**Part VII Investments—Other Securities.**

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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments—Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value

(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**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.

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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	1161,758	2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:
a Net unrealized gains (losses) on investments		2a b Donated services and use of facilities
facilities		2b c Recoveries of prior year grants

2c d Other (Describe in Part XIII.) 2d e Add lines 2a through

2d 2e 3 Subtract line 2e from line 1 3 161,758

4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:

a Investment expenses not included on Form 990, Part VIII, line 7b 4a b Other (Describe in Part XIII.)

4b c Add lines 4a and 4b

4c

5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 161,758

**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	142,346
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a Donated services and use of facilities	2a		
b Prior year adjustments	c 2b		
Other losses	d 2c		
Other (Describe in Part XIII.)	2d		
e Add lines 2a through 2d		2e	
3 Subtract line 2e from line 1		3	142,346
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b		4c	
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	142,346

**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 XIII** Supplemental Information (continued)

Area with horizontal dotted lines for supplemental information.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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

**2014**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ 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](http://www.irs.gov/form990).

Name of the organization

**FRIENDS OF PORTSMOUTH JUVENILE  
COURT, INC.**

Employer identification number

**54-1695844**

**FORM 990 - ORGANIZATION'S MISSION**

FRIENDS OF THE PORTSMOUTH JUVENILE COURT (FRIENDS) HAS BEEN WORKING CLOSELY WITH PORTSMOUTH'S JUVENILE AND DOMESTIC RELATIONS COURT TO PREVENT JUVENILE DELINQUENCY. COMMITTED TO THE BELIEF THAT INDIVIDUALS ACTIVELY INVOLVED IN THEIR COMMUNITY CAN ACHIEVE GREAT THINGS, A GROUP OF CONCERNED CITIZENS AND CITY EMPLOYEES SET THE COURSE OF FRIENDS.

**FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENT**

PORTSMOUTH CASA IS A PROGRAM WHICH USES VOLUNTEERS TO SPEAK FOR ABUSED AND NEGLECTED CHILDREN IN COURT. AS A MEMBER OF THE NATIONAL CASA NETWORK, PORTSMOUTH CASA TRAINS ORDINARY PEOPLE TO DEAL WITH SOME OF THE MOST DIFFICULT AND HEART WRENCHING SITUATIONS IMAGINABLE. FOR AN ABUSED CHILD, HAVING A CASA MEANS HAVING A COMMITTED ADULT WHO HAS BEEN APPOINTED BY A JUDGE TO LOOK OUT FOR THEIR BEST INTEREST. IT MEANS HAVING A VOICE. IT MEANS FINDING JUSTICE.



FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

NO

REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

NO DOCUMENTS AVAILABLE TO THE PUBLIC

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

Schedule O (Form 990 or 990-EZ) (2014)

DAA

Form 4562
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.

Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2014

Attachment Sequence

No. 179

Name(s) shown on return (99) FRIENDS OF PORTSMOUTH JUVENILE COURT, INC.

Identifying number 54-1695844

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

Table with 12 rows and 3 columns. Row 1: 1 Maximum amount (see instructions) 500,000. Row 2: 2 Total cost of section 179 property placed in service (see instructions) Threshold. Row 3: 3 cost of section 179 property before reduction in limitation (see instructions) Reduction in. Row 4: 4 limitation. Subtract line 3 from line 2. If zero or less, enter -0-. Dollar limitation for. Row 5: 5 tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions. Row 6: 6 (a) Description of property (b) Cost (business use only) (c) Elected cost. Row 7: 7 Listed property. Enter the amount from line 29 7. Row 8: 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. Row 9: 9 Tentative deduction. Enter the smaller of line 5 or line 8. Row 10: 10 Carryover of disallowed deduction from line 13 of your 2013 Form 4562. Row 11: 11 5 (see instructions). Row 12: 12

<b>13</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 12	<b>12</b>	
Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	<b>13</b>	
Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12		

**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.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	<b>14</b>	
Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	<b>2</b>

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

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2014	<b>17</b>	<b>3,564</b>
<b>18</b> 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 2014 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22 Total.</b> 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	<b>22</b>	<b>3,566</b>
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Form **4562** (2014)

Asset	Description	Date In Service	Cost	Bus Sec % 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>								
29	PowerEdge Server	12/02/10	6,555		6,555	5 HY 200DB	5,422	756
30	Dell Latitude Laptop	12/02/10	3,570		3,570	5 HY 200DB	2,953	411
31	Xerox 6400X Workcenter	12/02/10	3,799		3,799	5 HY 200DB	3,143	437
32	HP Laser Jet 5200dtn	12/02/10	2,950		2,950	5 HY 200DB	2,440	340
33	Portable Workstations (3)	12/02/10	2,450		2,450	5 HY 200DB	2,027	282
35	36x72 U group desk and chair	3/12/14	2,890	X	2,477	7 HY 200DB	413	708
36	30x66 L Group desk and chair	3/12/14	2,570	X	2,203	7 HY 200DB	367	630
			24,784		24,004		16,765	3,564
<b>Other Depreciation:</b>								
2	Copier	2/01/05	1,000		1,000	7 MO200DB	1,000	0
14	Dell Laptop	6/01/06	1,646		1,646	5 MO200DB	1,646	0
16	Furniture	6/29/06	1,617		1,617	7 MO200DB	1,617	0
20	Furniture	11/01/06	350		350	5 MO200DB	350	0
21	Furniture	2/07/07	315		315	5 MO200DB	315	0
22	Computer	7/20/06	840		840	5 MO200DB	840	0
23	Furniture	2/01/07	924		924	5 MO200DB	924	0
27	Computer	8/03/07	690		690	5 MO200DB	690	0
28	Computer	9/10/07	762		762	5 MO200DB	762	0
34	Chairs (50)	7/20/07	285		285	7 MO200DB	283	2
	<b>Total Other Depreciation</b>		8,429		8,429		8,427	2
	<b>Total ACRS and Other Depreciation</b>		8,429		8,429		8,427	2
	<b>Grand Totals</b>		33,213		32,433		25,192	3,566
	<b>Less: Dispositions and Transfers</b>		0		0		0	0
	<b>Less: Start-up/Org Expense</b>		0		0		0	0

**Net Grand Totals**

33,213

32,433

25,192

3,566

=====

=====

=====

=====

# AMT Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus Sec % 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>								
29	PowerEdge Server	12/02/10	6,555		6,555	5 HY 200DB	5,422	756
30	Dell Latitude Laptop	12/02/10	3,570		3,570	5 HY 200DB	2,953	411
31	Xerox 6400X Workcenter	12/02/10	3,799		3,799	5 HY 200DB	3,143	437
32	HP Laser Jet 5200dtn	12/02/10	2,950		2,950	5 HY 200DB	2,440	340
33	Portable Workstations (3)	12/02/10	2,450		2,450	5 HY 200DB	2,027	282
35	36x72 U group desk and chair	3/12/14	2,890	X	2,477	7 HY 200DB	413	708
36	30x66 L Group desk and chair	3/12/14	2,570	X	2,203	7 HY 200DB	367	630
			24,784		24,004		16,765	3,564
<b>Other Depreciation:</b>								
2	Copier	2/01/05	1,000		1,000	7 MO200DB	1,000	0
14	Dell Laptop	6/01/06	1,646		1,646	5 MO200DB	1,646	0
16	Furniture	6/29/06	1,617		1,617	7 MO200DB	1,617	0
20	Furniture	11/01/06	350		350	5 MO200DB	350	0
21	Furniture	2/07/07	315		315	5 MO200DB	315	0
22	Computer	7/20/06	840		840	5 MO200DB	840	0
23	Furniture	2/01/07	924		924	5 MO200DB	924	0
27	Computer	8/03/07	690		690	5 MO200DB	690	0
28	Computer	9/10/07	762		762	5 MO200DB	762	0
34	Chairs (50)	7/20/07	285		285	7 MO200DB	283	2
	<b>Total Other Depreciation</b>		8,429		8,429		8,427	2
	<b>Total ACRS and Other Depreciation</b>		8,429		8,429		8,427	2
	<b>Grand Totals</b>		33,213		32,433		25,192	3,566
	<b>Less: Dispositions and Transfers</b>		0		0		0	0

**Net Grand Totals**

33,213

32,433

25,192

3,566

=====

=====

=====

=====

42297 FRIENDS OF PORTSMOUTH JUVENILE

54-1695844

FYE: 6/30/2015

## **Bonus Depreciation Report**

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
<b>Activity: Form 990, Page 1</b>								
35	36x72 U group desk and chair	3/12/14	2,890	0	0	413	2,477	36 30x66 L Group desk and chair
		3/12/14	2,570	0	0	367	2,203	
	<b>Form 990, Page 1</b>		<u>5,460</u>			<u>0</u>	<u>0</u>	<u>7804,680</u>
	<b>Grand Total</b>		<u>5,460</u>			<u>0</u>	<u>0</u>	<u>780</u> <u>4,680</u>





## Depreciation Adjustment Report

### All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
<b><u>MACRS Adjustments:</u></b>						
Page 1	1	29	PowerEdge Server	756	756	0
Page 1	1	30	Dell Latitude Laptop	411	411	0
Page 1	1	31	Xerox 6400X Workcenter	437	437	0
Page 1	1	32	HP Laser Jet 5200dtn	340	340	0
Page 1	1	33	Portable Workstations (3)	282	282	0
Page 1	1	35	36x72 U group desk and chair	708	708	0
Page 1	1	36	30x66 L Group desk and chair	630	630	0

3,564

3,564

0

---

---

---

---

---

---

42297 FRIENDS OF PORTSMOUTH JUVENILE

54-1695844

**Future Depreciation Report**    **FYE: 6/30/16**

FYE: 6/30/2015

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
29	PowerEdge Server	12/02/10	6,555	377	377
	12/02/10 3,570	206	206	31	Xerox 6400X Workcenter
	219	219	32	HP Laser Jet 5200dtn	12/02/10 2,950
	Workstations (3)	12/02/10	2,450	141	141
	3/12/14 2,890	505	505		36x72 U group desk and chair
36	30x66 L Group desk and chair	3/12/14	2,570	449	449
				2,067	2,067
					24,784

**Other Depreciation:**

2	Copier	2/01/05	1,000	0	0	14	Dell Laptop		
	6/01/06 1,646	0	0	16	Furniture	6/29/06 1,617	0	0	
20	Furniture	11/01/06	350	0	0	21	Furniture		
	2/07/07 315	0	0	22	Computer	7/20/06 840	0	0	
23	Furniture	2/01/07	924	0	0	27	Computer		
	8/03/07 690	0	0	28	Computer	9/10/07 762	0	0	
34	Chairs (50)	7/20/07			285	00			
	<b>Total Other Depreciation</b>				8,429	00			
	<b>Total ACRS and Other Depreciation</b>				8,429	0		0	
	<b>Grand Totals</b>				33,213	2,067		2,067	



Form **990-W**  
(Worksheet)  
Department of the Treasury  
Internal Revenue Service

**Estimated Tax on Unrelated Business Taxable  
Income for Tax-Exempt Organizations**  
(and on Investment Income for Private Foundations)  
(Keep for your records. Do not send to the Internal Revenue Service.)

OMB No. 1545-0076

**2015**

<b>1</b>	Unrelated business taxable income expected in the tax year .....	<b>1</b>
<b>2</b>	<b>Tax on the amount on line 1.</b> See instructions for tax computation .....	<b>2</b>
<b>3</b>	Alternative minimum tax (see instructions) .....	<b>3</b>
<b>4</b>	Total. Add lines 2 and 3 .....	<b>4</b>
<b>5</b>	Estimated tax credits (see instructions) .....	<b>5</b>
<b>6</b>	Subtract line 5 from line 4 .....	<b>6</b>
<b>7</b>	Other taxes (see instructions) .....	<b>7</b>
<b>8</b>	Total. Add lines 6 and 7 .....	<b>8</b>
<b>9</b>	Credit for federal tax paid on fuels (see instructions) .....	<b>9</b>
<b>10a</b>	Subtract line 9 from line 8. <b>Note.</b> If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions .....	<b>10c</b>
<b>b</b>	Enter the tax shown on the 2014 return (see instructions). <b>Caution.</b> If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c .....	
<b>c</b>	<b>2015 Estimated Tax.</b> Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c .....	

<b>10a</b>	
<b>10b</b>	

		(a)	(b)	(c)	(d)	
<b>11</b>	<b>Installment due dates</b> (see instructions) .....	<b>11</b>	10/15/15	12/15/15	03/15/16	06/15/16
<b>12</b>	<b>Required installments.</b> Enter 25% of line 10c in columns (a) through (d) unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization" (see instructions) .....	<b>12</b>				
<b>13</b>	<b>2014 Overpayment</b> (see instructions) .....	<b>13</b>				
<b>14</b>	<b>Payment due</b> (Subtract line 13 from line 12) .....	<b>14</b>				

DAA

Form <b>990</b>		<b>Two Year Comparison Report</b>		<b>2013 &amp; 2014</b>	
		For calendar year 2014, or tax year beginning <b>07/01/14</b> , ending		<b>06/30/15</b>	
Name				Taxpayer Identification Number	
<b>FRIENDS OF PORTSMOUTH JUVENILE COURT, INC.</b>				<b>54-1695844</b>	
<b>Revenue</b>	1. Contributions, gifts, grants .....	2.	2013	2014	Differences
	Membership dues and assessments .....	3.	1. 135,638	161,758	26,120
	Government contributions and grants .....	4.	2.		
	Program service revenue .....		3.		
	5. Investment income .....		4.		
	6. Proceeds from tax exempt bonds .....		5.		
	7. Net gain or (loss) from sale of assets other than inventory .....	8.	7. 424		-424
	Net income or (loss) from fundraising events .....		8.		
	9. Net income or (loss) from gaming .....		9.		
	10. Net gain or (loss) on sales of inventory .....		10.		
	11. Other revenue .....		11.		
	12. <b>Total revenue.</b> Add lines 1 through 11	12.	136,062	161,758	25,696
<b>Expenses</b>	13. Grants and similar amounts paid .....	13.			
	14. Benefits paid to or for members .....	14.			
	15. Compensation of officers, directors, trustees, etc. ....	15.			
	16. Salaries, other compensation, and employee benefits .....	16.	106,968	111,261	4,293
	17. Professional fundraising fees .....	17.			
	18. Other professional fees .....	18.	6,632	7,405	773
	19. Occupancy, rent, utilities, and maintenance .....	19.	3,124	3,566	442
	20. Depreciation and Depletion .....	20.	43,578	20,114	-23,464
	21. Other expenses .....	21.	160,302	142,346	-17,956
	22. <b>Total expenses.</b> Add lines 13 through 21	22.	-24,240	19,412	43,652
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	23.			
<b>Other Information</b>	24. Total exempt revenue .....	24.	136,062	161,758	25,696
	25. Total unrelated revenue .....	25.			
	26. Total excludable revenue .....	26.	424		-424
	27. Total assets .....	27.	39,305	62,097	22,792
	28. Total liabilities .....	28.	4,003	7,383	3,380
	29. Retained earnings .....	29.	35,302	54,714	19,412
	30.	30.	16	16	
	31.	31.	16	16	
	32.	32.	4	3	



30. Number of voting members of governing body .....	33.			
... 31. Number of independent voting members of governing body ...				
...				
32. Number of employees .....				
33. Number of volunteers				

**Two Year Comparison Report**

Form **990T**

**2013 & 2014**

For calendar year 2014, or tax year beginning **07/01/14** , ending

**06/30/15**

Name

Taxpayer Identification Number

**FRIENDS OF PORTSMOUTH JUVENILE  
COURT, INC.**

54-1695844

		2013	2014	Differences
<b>Revenue</b>	1. Gross profit/loss on business activities	1.		
	2. Capital gains/losses	2.		
	3. Income/loss from partnerships and S corporations	3.		
	4. Rental income (net of expense)	4.		
	5. Unrelated debt-financed income (net of expense)	5.		
	6. Interest, and other income from controlled organizations (net of expense)	6.		
	7. Investment income of specific organizations (net of expense)	7.		
	8. Exploited exempt activity income (net of expense)	8.		
	9. Advertising income (net of expense)	9.		
	10. Other income	10.		
	<b>11. Total trade or business income.</b> Combine lines 1 through 10	<b>11.</b>		
<b>Expenses</b>	12. Compensation of officers, directors, and trustees	12.		
	13. Other salaries and wages	13.		
	14. Repairs and maintenance	14.		
	15. Bad debts	15.		
	16. Interest	16.		
	17. Taxes and licenses	17.		
	18. Charitable contributions	18.		
	19. Depreciation and Depletion	19.		
	20. Contributions to deferred compensation plans	20.		
	21. Employee benefit programs	21.		
	22. Other deductions	22.		
	<b>23. Total deductions.</b> Add lines 12 through 22	<b>23.</b>		
	<b>24. Taxable income before NOL.</b> Subtract line 23 from 11	<b>24.</b>		
	25. Net operating loss deduction	25.		
	26. Specific deduction	26.	1,000	-1,000
	<b>27. Unrelated business taxable income.</b>	<b>27.</b>	<b>-1,000</b>	<b>1,000</b>
	<b>Tax &amp; Credits</b>	28. Income tax (corporate or trust)	28.	
29. Proxy tax		29.		
30. Alternative minimum tax		30.		
<b>31. Total taxes</b>		<b>31.</b>		
32. Other credits		32.		
33. General business credit		33.		
34. Credit for prior year minimum tax		34.		
<b>35. Total credits</b>		<b>35.</b>		
<b>36. Net tax after credits</b>		<b>36.</b>		
37. Recapture taxes		37.		
<b>38. Total Taxes</b>	<b>38.</b>			
<b>Due/Refund</b>	39. Prior year overpayment and estimated tax payments	39.		
	40. Payment made with extension	40.		
	41. Backup withholding and foreign withholding	41.		
	42. Other payments	42.		
	<b>43. Total payments</b>	<b>43.</b>		
	<b>44. Balance due/(Overpayment)</b>	<b>44.</b>		
	45. Overpayment applied to next year	45.		
	46. Penalties	46.		
	<b>47. Total due/(Refund)</b>	<b>47.</b>		

	2010	2011	2012	2013	2014	2015
Contributions, gifts, grants .....			179,995	135,638	161,758	
Membership dues .....						
Program service revenue .....						
Capital gain or loss .....				424		
Investment income .....						
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....						
<b>Total revenue</b> .....			179,995	136,062	161,758	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....						
Other compensation .....			106,433	106,968	111,261	
Professional fees .....				6,632	7,405	
Occupancy costs .....						
Depreciation and depletion .....			4,050	3,124	3,566	
Other expenses .....			62,540	43,578	20,114	
Other expenses .....			173,023	160,302	142,346	
<b>Total expenses</b> .....			6,972	-24,240	19,412	

Form **990****Tax Return History****2014**

Name	<b>FRIENDS OF PORTSMOUTH JUVENILE COURT, INC.</b>	Employer Identification Number	<b>54-1695844</b>
------	---	--------------------------------	-------------------

**Excess or (Deficit)**

Total exempt revenue .....			179,995	136,062	161,758	
Total unrelated revenue .....						
Total excludable revenue .....			179,995	424		
Total Assets .....			66,514	39,305	62,097	
Total Liabilities .....			6,972	4,003	7,383	
Net Fund Balances .....			59,542	35,302	54,714	

	2010	2011	2012	2013	2014	2015
Business activity profit/loss .....						
Capital gains/losses .....						
Partner and S Corp gain/loss .....						
Rental income* .....						

Debt-financed income* .....					
Controlled organizations					
income/interest* .....					
Investment income, specific organizations* .....					
Exploited exempt activity income* .....					
Other income .....					
<b>Total trade or business income.</b> .....					
Compensation of officers, ect. ....					
Other salaries and wages .....					
Repairs and maintenance .....					
Bad debts .....					
Interest .....					
Taxes and licenses .....					
Charitable contributions .....					
Depreciation and Depletion .....					
Deferred compensation plans .....					
Employee benefit programs .....					

Form **990T**

**Tax Return History**

**2014**

Name **FRIENDS OF PORTSMOUTH JUVENILE COURT, INC.**

Employer Identification Number  
**54-1695844**



Form **990T**

**Tax Return History**

**2014**

Name **FRIENDS OF PORTSMOUTH JUVENILE COURT, INC.**

Employer Identification Number  
**54-1695844**

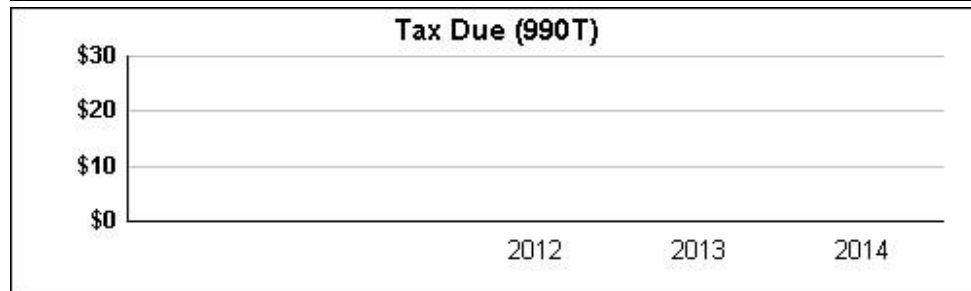
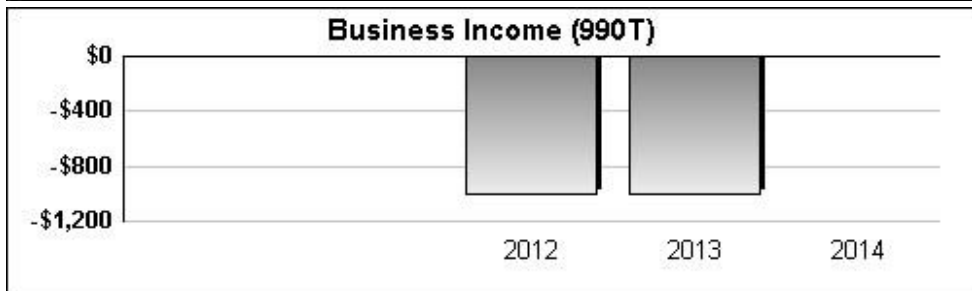
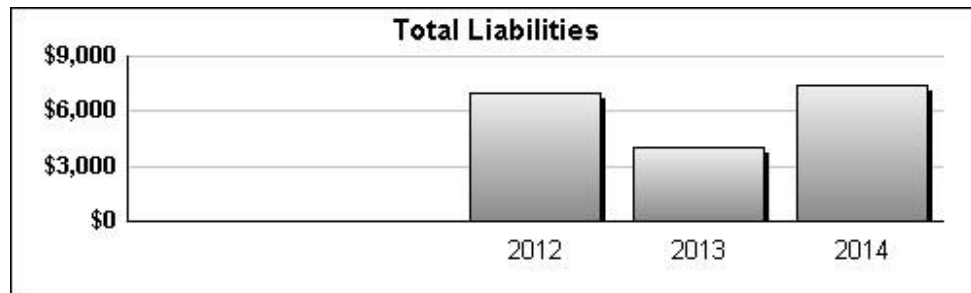
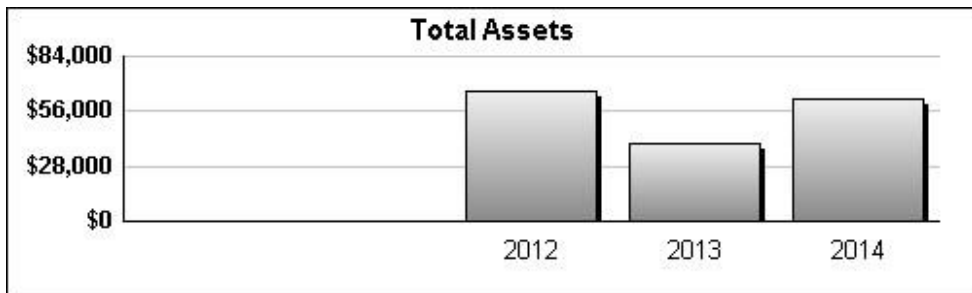
**Total taxes** ..... General business credit .....

Other credits ..... **Net tax after credits** ..... Estimated tax payments .....

Other payments .....

**Balance due/Overpayment** .....

\* Income shown net of expenses



**Federal Statements****Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
FUNDRAISING EXPENSE	\$ 1,690	\$	\$	\$ 1,690
PRINTING AND PUBLICATION	1,533	1,288	245	
INTERNET	1,302	1,094	208	
MEALS & ENTERTAINMENT	653	549	104	
MISCELLANEOUS	259	218	41	
DUES AND SUBSCRIPTIONS	200	168	32	
TRAVEL - TRAVEL & LODGING	151	127	24	
UTILITIES	98	82	16	
BANK CHARGES	<u>35</u>	<u>30</u>	<u>5</u>	

TOTAL

\$ 5,921

\$ 3,556

\$ 675

\$ 1,690



**IRS e-file Signature Authorization  
for an Exempt Organization**

For calendar year 2014, or fiscal year beginning 7/01 2014, and ending 6/30 20 15.

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

Name of exempt organization

**FRIENDS OF PORTSMOUTH JUVENILE  
COURT, INC.**

Employer identification number

**54-1695844**

Name and title of officer

**TERRY PARKER  
TREASURER**

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a	Form 990 check here ▶ <input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<b>161,758</b>
2a	Form 990-EZ check here ▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here ▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here ▶ <input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here ▶ <input type="checkbox"/>	b	Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b	

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund, if applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize JONES CPA GROUP, P.C. to enter my PIN 42297 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

*Terry W Parker*

Date ▶ 11/12/15

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**54149823510**

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

STEPHEN M. JONES, CPA

Date ▶ 11/12/15

**ERO Must Retain This Form—See Instructions**

**Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

42297 FRIENDS OF PORTSMOUTH JUVENILE

54-1695844

FYE: 6/30/2015

## Federal Statements

**Schedule A, Part II, Line 1(e)**

Description	Amount
CITY OF PORTSMOUTH \$ CASH CONTRIBUTION 23,140	
DEPARTMENT OF CRIMINAL JUSTICE SVS. CASH CONTRIBUTION	29,200
VA JUVENILE COMMUNITY CRIME CASH CONTRIBUTION	28,462
BEAZLEY FOUNDATION CASH CONTRIBUTION	20,000
E.C. WAREHEIM FOUNDATION CASH CONTRIBUTION	12,000
PORTSMOUTH GENERAL HOSPITAL FOUND. CASH CONTRIBUTION	10,000
THE TJX COMPANIES, INC. CASH CONTRIBUTION	5,000
DOMINION VA POWER & DOMINION FOUNDAT CASH CONTRIBUTION	5,000
THE FAMILY & CHILDREN'S TRUST FUND CASH CONTRIBUTION	10,000
MISC CONTRIBUTORS (< \$5,000 PER) -VAR CASH CONTRIBUTION	11,862
FUND RAISER CASH CONTRIBUTION	
TOTAL	<u>\$ 161,758</u>

7,094

**Schedule A, Part II, Line 9(e)**

Description	Amount
FUND RAISER	\$
TOTAL	<u>\$ 0</u>

