PARKINSON'S RESOURCES OF OREGON

Reviewed Financial Statements

For the Year Ended December 31, 2025

McDONALD JACOBS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Parkinson's Resources of Oregon

We have reviewed the accompanying financial statements of Parkinson's Resources of Oregon (a nonprofit organization) which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Parkinson's Resources of Oregon and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

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Summarized Comparative Information

The comparative information as of and for the year ended December 31, 2024is presented for the purpose of additional analysis and is not a required part of the December 31, 2025 financial statements. The comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. We previously reviewed the 2024 financial statements, and we expressed an unmodified conclusion on those financial statements in our report dated June 30, 2025. The comparative financial information was subjected to the review procedures applied in our review of the 2024 financial statements and we are not aware of any material modifications that should be made to the comparative information for it to be consistent with the reviewed financial statements from which it has been derived. We have not audited the comparative information and do not express an opinion on such information.

McDonald Jacobs, P.C.

April 24, 2026
Portland, Oregon

PARKINSON'S RESOURCES OF OREGON
STATEMENT OF FINANCIAL POSITION
December 31, 2025
(With comparative totals for 2024)

	2025	2024
ASSETS		
Cash and cash equivalents	$ 568,282	$ 366,569
Pledges and grants receivable	10,000	-
Prepaid expenses and deposits	10,960	12,946
Investments	2,594,641	2,541,817
Operating lease right-of-use assets	787,260	895,086
Property and equipment, net	1,844	3,605
TOTAL ASSETS	$ 3,972,987	$ 3,820,023
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	$ 4,058	$ 13,758
Accrued personnel expenses	28,567	27,544
Operating lease liabilities	858,008	961,099
Total liabilities	890,633	1,002,401
Net assets:		
Without donor restrictions:		
Undesignated	458,369	272,200
Board designated	2,594,641	2,541,817
Net property and equipment	1,844	3,605
Total without donor restrictions	3,054,854	2,817,622
With donor restrictions	27,500	-
Total net assets	3,082,354	2,817,622
TOTAL LIABILITIES AND NET ASSETS	$ 3,972,987	$ 3,820,023

See independent accountant's review report and notes to financial statements.

PARKINSON'S RESOURCES OF OREGON
STATEMENT OF ACTIVITIES
For the year ended December 31, 2025
(With comparative totals for 2024)

	2025			
	Without Donor Restrictions	With Donor Restrictions	Total	2024 Total
Operating support and revenue:				
Contributions and grants	$ 782,569	$ 27,500	$ 810,069	$ 565,236
Special events	388,160	$ -	388,160	411,822
Program service revenue	13,973	-	13,973	17,090
Donated materials and services	17,680	-	17,680	9,225
Total operating support and revenue	1,202,382	27,500	1,229,882	1,003,373
Expenses:				
Program services	929,983	-	929,983	990,839
Management and general	131,920	-	131,920	102,095
Fundraising	211,364	-	211,364	195,571
Total expenses	1,273,267	-	1,273,267	1,288,505
Change in net assets from operations	(70,885)	27,500	(43,385)	(285,132)
Non-operating support and revenues:				
Interest and dividends	126,164	-	126,164	83,064
Change in value of investments	181,953	-	181,953	79,955
Total non-operating support and revenue	308,117	-	308,117	163,019
Change in net assets	237,232	27,500	264,732	(122,113)
Net assets:				
Beginning of year	2,817,622	-	2,817,622	2,939,735
End of year	$ 3,054,854	$ 27,500	$ 3,082,354	$ 2,817,622

See independent accountant's review report and notes to financial statements.

PARKINSON'S RESOURCES OF OREGON
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended December 31, 2025
(With comparative totals for 2024)

	2025										
	Program Services										
	Support Groups	Client Services and Education	Outreach and Advocacy	Helpline	Wellness Classes	Case Management	Total Program Services	Management and General	Fundraising	Total	2024 Total
Salaries and related expenses	$ 76,031	$ 152,062	$ 177,405	$ 144,630	$ 56,086	$ 17,912	$ 624,126	77,047	143,614	$ 844,787	$ 845,864
Meetings and conferences	120	6,234	430	-	92	-	6,876	629	1,278	8,783	17,604
Contract services	796	2,741	8,612	398	6,455	47	19,049	39,649	4,290	62,988	60,338
Occupancy	31,193	25,823	8,490	24,279	75,184	8,435	173,404	2,530	7,767	183,701	171,683
Office supplies	1,222	2,216	11,612	645	528	72	16,295	1,619	2,221	20,135	16,956
Equipment, maintenance, rentals	223	2,646	212	335	-	179	3,595	245	7,737	11,577	14,181
Bank service charges	-	327	-	-	189	-	516	1,309	14,271	16,096	17,655
Postage and delivery	711	7,078	327	328	34	34	8,512	921	5,332	14,765	15,720
Telephone	804	677	847	2,705	296	85	5,414	339	550	6,303	5,877
Printing and reproduction	746	16,224	2,163	589	275	78	20,075	314	10,640	31,029	41,871
Information technology	4,066	3,673	8,253	5,949	688	370	22,999	1,310	4,597	28,906	28,749
Advertising	-	1,459	2,950	-	-	-	4,409	-	1,000	5,409	4,237
Travel	2,408	4,041	2,773	-	-	120	9,342	1,537	4,946	15,825	15,675
Stipends and grants	-	-	-	-	2,874	1,196	4,070	-	-	4,070	3,171
Insurance	1,564	1,317	1,646	1,234	576	165	6,502	3,504	1,070	11,076	6,957
Miscellaneous	306	1,600	910	25	-	256	3,097	947	2,011	6,055	5,135
Depreciation	212	347	56	176	845	66	1,702	20	40	1,762	16,832
Total expenses	$ 120,402	$ 228,465	$ 226,686	$ 181,293	$ 144,122	$ 29,015	$ 929,983	$ 131,920	$ 211,364	$ 1,273,267	$ 1,288,505

See independent accountant's review report and notes to financial statements.

PARKINSON'S RESOURCES OF OREGON
STATEMENT OF CASH FLOWS
For the year ended December 31, 2025
(With comparative totals for 2024)

	2025	2024
Cash flows from operating activities:		
Cash received from donors and service recipients	$ 1,202,202	$ 1,004,148
Interest and other receipts	126,164	83,064
Cash paid to employees and suppliers	(1,137,724)	(1,128,336)
Cash paid for operating leases	(118,057)	(107,376)
Net cash from operating activities	72,585	(148,500)
Cash flows from investing activities:		
Proceeds from the sale of investments	254,164	250,000
Purchase of investments	(125,036)	(82,558)
Net cash flows from investing activities	129,128	167,442
Net change in cash and cash equivalents	201,713	18,942
Cash and cash equivalents - beginning of year	366,569	347,627
Cash and cash equivalents - end of year	$ 568,282	$ 366,569

See independent accountant's review report and notes to financial statements.

1. THE ORGANIZATION

Parkinson's Resources of Oregon (PRO or the Organization) is a nonprofit corporation providing assistance to patients and caregivers to manage the complex disease with helpful programs and services. PRO is dedicated to meeting the support needs of an estimated 20,000 households facing Parkinson's disease in Oregon and Southern Washington. PRO's mission is to improve the quality of life for the community it serves.

PRO receives support primarily from contributions and support for program services offered. Parkinson's Resources of Oregon's programs include:

- Support Groups: A vibrant network of support groups serve as a resource for educational and emotional support to individuals with Parkinson's, their families and caregivers.

- Client Services and Education: PRO organizes lectures, workshops, and presentations on various topics of interest to people with Parkinson’s disease to help them understand the disease and proactively manage and plan for symptoms.

- Outreach and Advocacy: PRO actively engages in the community to help further awareness and understanding of Parkinson's disease, providing literature, speakers, and education at a variety of community events. PRO also works to inform and support on issues regarding public policy and Parkinson's disease.

- Helpline: PRO offers non-medical one-on-one and telephone support, suggestions, information and referral for Parkinson's patients, spouses, and caregivers. PRO sends out a periodic newsletter written especially for people with Parkinson’s disease. PRO has a collection of resources related to Parkinson's which are available to the public.

- Wellness Classes: PRO conducts weekly classes formatted specifically to compensate for the speech, balance, and movement deficits experienced by those with Parkinson’s disease.

- Case Management: PRO offers short-term case management and counseling services for clients in crisis, transition or otherwise needing an advocate to navigate services and access care. PRO also supports vulnerable families in need with respite grants for an in-home companion or caregiver for brief respite.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Net Assets
Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

- *Net Assets With Donor Restrictions* - Net assets subject to donor- (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents
For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with maturities of three months or less at the time of purchase to be cash equivalents.

Pledges and Grants Receivable
Pledges and grants receivable are reported at the amount management expects to collect on balances outstanding at year-end. Management believes balances are fully collectible and therefore, has not established an allowance for uncollectible accounts. Pledges and grants receivable at December 31, 2025 are receivable within one year.

Investments
Investments are carried at fair value.

Leases
The Organization determines if an arrangement is or contains a lease at inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Leases, Continued

Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise the option.

The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Property and Equipment

Acquisitions of property and equipment in excess of $1,500 are capitalized. Property and equipment purchased are recorded at cost. Donated assets are reflected as contributions at their estimated values on the date received.

Depreciation

Depreciation of property and equipment is calculated using the straight-line method over the estimated useful lives of the assets, which is generally five to seven years.

Revenue Recognition

Revenue is recognized as follows:

Contributions: Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period the Organization is notified of the commitment. Bequests are recorded as revenue at the time the Organization has an established right to the bequest and the proceeds are measurable. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Special Events: The portion of sponsorship revenue that relates to contribution revenue is recognized when the Organization is notified of the commitment. The portion that includes the fair value of direct benefits received by donors is recognized when the event takes place.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Revenue Recognition, Continued

Program Service Revenue: Program service revenue is from trainings and other events and is recognized in the period in which the programs and other activities occur. Payments for programs received in advance that relate to the following year are reported as deferred revenue.

These revenues are considered contracts with customers and are recognized when services are provided. The timing of revenue recognition, billings, and cash collections may result in billed accounts receivable (contract asset) and customer advances and deposits and deferred revenue (contract liabilities) on the statement of financial position. Revenues for the years ended December 31, 2025 and 2024 were $13,973 and $17,090, respectively. There were no contract assets or liabilities associated with these revenues at December 31, 2025, 2024, or 2023.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, as well as personnel expenses, contract services, office supplies, information technology, insurance, and other expenses, which are allocated on the basis of estimates of time and effort.

Advertising

Advertising costs are expensed as incurred. Advertising costs for 2025 and 2024 totaled approximately $5,400 and $4,200, respectively.

Income Tax Status

Parkinson's Resources of Oregon is a nonprofit corporation exempt from federal and state income tax under section 501(c)(3) of the Internal Revenue Code and applicable state law. No provision for income taxes is made in the accompanying financial statements, as the Organization had no activities subject to unrelated business income tax. The Organization is not a private foundation.

The Organization follows the provisions of FASB ASC Topic 740 *Accounting for Uncertainty in Income Taxes*. Management has evaluated the Organization's tax positions and concluded that there are no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this Topic.

Summarized Financial Information for 2024

The financial information as of December 31, 2024 and for the year then ended is presented for comparative purposes and is not intended to be a complete financial statement presentation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

The Organization has evaluated all subsequent events through April 24, 2026, the date the financial statements were available to be issued.

3. AVALABLE RESOURCES AND LIQUIDITY

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its primary operations to be general expenditures. It excludes financial assets with donor or other restrictions limiting their use.

Financial assets available for general expenditure are as follows at December 31, 2025 and 2024:

	2025	2024
Cash and cash equivalents	$ 568,282	$ 366,569
Pledges and grants receivable	10,000	-
Investments	2,594,641	2,541,817
	3,172,923	2,908,386
Less amounts unavailable for general expenditure:		
Board designations	(2,594,641)	(2,541,817)
Net assets with expiring restrictions	(27,500)	-
Financial assets available for general expenditure	$ 550,782	$ 366,569

The board-designated reserve is based on six months of operating expenses and is available for spending when approved by the board of directors. See Note 7 regarding board designated net assets.

4. INVESTMENTS

Investments at December 31, 2025 and 2024 consist of the following:

	2025	2024
Money market funds	$ 4,112	$ 52,004
Equity mutual funds	1,365,487	1,165,652
Fixed income funds	1,225,042	1,324,161
Total investments	$ 2,594,641	$ 2,541,817

The entire investment balance represents board designations. See Note 7.

Fair Value Measurements
Assets and liabilities recorded at fair value in the statement of financial position are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level inputs are defined as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets and liabilities.

Level 2: Observable inputs other than those included in Level 1, such as quoted market prices for similar assets or liabilities in active markets, or quoted market prices for identical assets or liabilities in inactive markets.

Level 3: Unobservable inputs reflecting management’s own assumptions about the inputs used in pricing the asset or liability. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair values requires significant management judgment or estimation.

The Organization’s investment portfolio is subject to fair value measured on a recurring basis and using Level 1 measurements. Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions.

5. OPERATING LEASES

The Organization evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent the Organization’s right to use underlying assets for the lease term, and the lease liabilities represent the Organization’s obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms.

5. OPERATING LEASES, Continued

The Organization's operating leases consist of two leases for office space with remaining lease terms of 1 and 7 years.

One office lease term includes a 2-year extension, available at the Organization's option, which it is reasonably certain to exercise. Therefore, the payments associated with the extension are included in the ROU asset and the lease liability recognized.

The statement of financial position reflects the following as of December 31, 2025 and 2024:

	2025	2024
Operating leases:		
Right-of-use-assets	$ 787,260	$ 895,086
Operating lease liabilities	$ 858,008	$ 961,099

The weighted-average remaining lease term and discount rate applied to calculate lease liabilities for the Organization's operating leases as of December 31, 2025 and 2024 is as follows:

	2025	2024
Weighted average remaining lease term	7.17 years	8.13 years
Weighted average discount rate	1.63%	1.65%

The maturities of lease liabilities as of December 31, 2025 are as follows:

Year ending December 31, 2026	$ 115,870
2027	119,346
2028	122,926
2029	126,614
2030	130,412
Thereafter	272,680
	887,848
Less discount	(29,840)
Present value of operating lease liabilities	$ 858,008

For the years ended December 31, 2025 and 2024, total operating lease cost was approximately $125,800 and $124,800, respectively and is included in occupancy in the statement of functional expenses.

6. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2025 and 2024:

	2025	2024
Furniture and equipment	$ 114,450	$ 114,450
Website	24,600	24,600
Total property and equipment	139,050	139,050
Less accumulated depreciation	(137,206)	(135,445)
Net property and equipment	$ 1,844	$ 3,605

7. BOARD DESIGNATED NET ASSETS

Board designated net assets at December 31, 2025 and 2024 are designated for the following:

	2025	2024
Mission Fund	$ 1,774,601	$ 1,799,072
Operating Reserve	820,040	742,745
Total board designated net assets	$ 2,594,641	$ 2,541,817

The Mission Fund was established to provide ongoing support for the fiscal continuity of the Organization. The Operating Reserve is based on approximately six months of budgeted operating expenses.

Changes in board designated net assets for 2025 and 2024 are as follows:

	2025	2024
Balance, beginning of year	$ 2,541,817	$ 2,629,304
Additions (distributions)	(254,164)	(250,000)
Investment income	125,035	82,558
Net realized/unrealized gain	181,953	79,955
Balance, end of year	$ 2,594,641	$ 2,541,817

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at December 31, 2024 are restricted for wellness programs ($20,000) and programmatic work in rural communities ($7,500).

9. CONTRIBUTED NONFINANCIAL ASSETS

The Organization received the following contributions of nonfinancial assets for 2025 and 2024:

	2025	2024
Management and general:		
Professional services	$ 12,338	$ 4,000
Fundraising:		
Software licenses	5,342	3,456
Other	-	1,769
	$ 17,680	$ 9,225

Professional services, software licenses and other reflect market value as provided by the service provider.

10. RETIREMENT PLAN

The Organization has a SIMPLE IRA plan for all employees who meet certain eligibility requirements. Employees may make voluntary contributions to the plan on a pre-tax basis, up to the limits allowed by law. The Organization will match up to 3% of the employee's contributions. Contributions for 2025 and 2024, were approximately $19,500 and $19,600, respectively.

11. CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balance in several financial institutions located in Portland, Oregon. The balance is insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The balance, at times, may exceed the federally insured limit. Balances in excess of insured limits are approximately $13,700 at December 31, 2024.

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities could materially affect the amounts reported in the statement of financial position.