

Form **990****Return of Organization Exempt From Income Tax**

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

OMB No 1545-0047

2005**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

A For the 2005 calendar year, or tax year beginning **July 1, 2005, and ending June 30, 20 06**

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

C Name of organization
(WACAP) World Association for Children and Parents
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO Box 88948
 City or town, state or country, and ZIP + 4
Seattle, WA 98138-2948

D Employer identification number
91 : 0962079

E Telephone number
(206) 575-4550

F Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) ▶

G Website: ▶ **www.wacap.org**

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? ☐ Yes ☐ No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Group Exemption Number ▶
M Check ▶ ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

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

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	2385179		
	b	Indirect public support	1b	28737		
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ 2332101 noncash \$ 81815)	1d		2413916	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		3474461	
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		2690	
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a	38000		
	b	Less: rental expenses	6b	37791		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		209	
Revenue	7	Other investment income (describe ▶ Net investment sales)	7		63734	
	8a	Gross amount from sales of assets other than inventory	(A) Securities	8a		
	b	Less: cost or other basis and sales expenses	(B) Other	8b		
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>				
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	162108		
	b	Less: direct expenses other than fundraising expenses	9b	75568		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		86540	
	10a	Gross sales of inventory, less returns and allowances	10a	452		
	b	Less: cost of goods sold	10b	883		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		(431)	
Revenue	11	Other revenue (from Part VII, line 103)	11		8218	
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 9c, 10c, and 11)	12		6049337	
	Expenses	13	Program services (from line 44, column (B))	13		
		14	Management and general (from line 44, column (C))	14		
		15	Fundraising (from line 44, column (D))	15		
		16	Payments to affiliates (attach schedule)	16		
		17	Total expenses (add lines 13 and 14, column (A))	17		5508497
		18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		540840
	Net Assets	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		2192366
		20	Other changes in net assets or fund balances (attach explanation)	20		30663
		21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		2763869

865

Part II Statement of Functional Expenses

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25	318065	277353	12405
26	Other salaries and wages	26	1679900	1465532	64403
27	Pension plan contributions	27			
28	Other employee benefits	28	282401	246254	11013
29	Payroll taxes	29	181134	158016	7352
30	Professional fundraising fees	30			
31	Accounting fees	31	18371	12658	3215
32	Legal fees	32	21889	15082	3831
33	Supplies	33	19376	14527	3552
34	Telephone	34	38884	34085	3447
35	Postage and shipping	35	128325	115357	9156
36	Occupancy	36	52998	36516	9275
37	Equipment rental and maintenance	37	108639	79771	22254
38	Printing and publications	38	114638	103280	2367
39	Travel	39	147805	142091	1915
40	Conferences, conventions, and meetings	40	4293	2958	751
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	41849	27148	12448
43	Other expenses not covered above (itemize):				
a	Other professional fees	43a	33876	23341	5928
b	Insurance	43b	187578	131214	45407
c	Advertising & program development	43c	172626	156247	1297
d	Business taxes	43d	52566	52509	18
e	Bad debt write offs	43e	25000		25000
f	Direct services for children	43f	1603868	1596423	2641
g	Other	43g	274416	201641	32974
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	5508497	4892003	280649
					335845

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

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

What is the organization's primary exempt purpose? ► Adoption services and Child assistance		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		
a Adoption services - Domestic and international placement of children with families, homestudies for families, post placement services and acting as intermediary in bringing children and families together in acceptable relationships. 305 placement this year	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	4341364
b Child assistance - Support for children in the US and 10 foreign countries. Food, clothing and medical treatment and education assistance. Support in development of a large treatment facility in China	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	550639
c	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule)	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	4892003
f Total of Program Service Expenses (should equal line 44, column (B), Program services). ►		

Part IV Balance Sheets (See the instructions.)

		(A) Beginning of year		(B) End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.					
Assets	45 Cash—non-interest-bearing		117632	45	135631
	46 Savings and temporary cash investments		444643	46	544829
	47a Accounts receivable	47a	120818		
	b Less: allowance for doubtful accounts	47b		47c	120818
			69454		
	48a Pledges receivable	48a			
	b Less: allowance for doubtful accounts	48b		48c	
				49	
	49 Grants receivable				
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes and loans receivable (attach schedule)	51a	381311		
	b Less: allowance for doubtful accounts	51b	30010	51c	351301
			286821		
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges		38270	53	54093
54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		1810821	54	2119717	
55a Investments—land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b		55c		
			56		
56 Investments—other (attach schedule)					
57a Land, buildings, and equipment: basis	57a	920349			
b Less: accumulated depreciation (attach schedule)	57b	372048	57c	548301	
		525577			
58 Other assets (describe ►)			58		
59 Total assets (must equal line 74). Add lines 45 through 58.		3293218	59	3874690	
Liabilities	60 Accounts payable and accrued expenses		531818	60	533350
	61 Grants payable			61	
	62 Deferred revenue		569034	62	577471
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a Tax-exempt bond liabilities (attach schedule)			64a	
	b Mortgages and other notes payable (attach schedule)			64b	
	65 Other liabilities (describe ►)			65	
	66 Total liabilities. Add lines 60 through 65		1100852	66	1110821
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted		(372522)	67	(634873)
	68 Temporarily restricted		1907406	68	2750986
	69 Permanently restricted		657482	69	647756
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		2192366	73	2763869
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73.		3293218	74	3874690

Part V-A **Current Officers, Directors, Trustees, and Key Employees** *(continued)*

	Yes	No
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75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings **11**

1.

b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) .

75b

✓

c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?

75c

✓

If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.

d Does the organization have a written conflict of interest policy?

75d

Part V-B **Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

[illegible]**Part VI** **Other Information** (See the instructions.)

	Yes	No
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76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity

76

✓

77 Were any changes made in the organizing or governing documents but not reported to the IRS? . . .
If "Yes," attach a conformed copy of the changes.

77

✓

78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

78a

✓

b If "Yes," has it filed a tax return on **Form 990-T** for this year?

78b

1

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

79

✓

80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?

80a

✓

b If "Yes," enter the name of the organization ►

and check whether it is ☐ exempt or ☐ nonexempt

81a Enter direct and indirect political expenditures. (See line 81 instructions.)

81a

b Did the organization file **Form 1120-POL** for this year?

81b

✓

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<input checked="" type="checkbox"/>	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b 18241	<input checked="" type="checkbox"/>	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	<input checked="" type="checkbox"/>	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ -0- ; section 4912 ▶ -0- ; section 4955 ▶ -0-		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		-0-
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		-0-
90a	List the states with which a copy of this return is filed ▶ <u>Washington</u>		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90b	66
91a	The books are in care of ▶ <u>WACAP</u> Telephone no. ▶ <u>(253) 575-4550</u> Located at ▶ <u>315 S. 2nd St., Renton, WA</u> ZIP + 4 ▶ <u>98055</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.	91b	<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c	<input checked="" type="checkbox"/>
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <u>92</u>		<input type="checkbox"/>

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

Note: Enter gross amounts unless otherwise indicated.

		Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93	Program service revenue:					
a	Adoption Services					3396033
b						
c						
d						
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					78428
94	Membership dues and assessments					2690
95	Interest on savings and temporary cash investments					
96	Dividends and interest from securities					
97	Net rental income or (loss) from real estate:					
a	debt-financed property					
b	not debt-financed property					209
98	Net rental income or (loss) from personal property					
99	Other investment income					63734
100	Gain or (loss) from sales of assets other than inventory					
101	Net income or (loss) from special events					86540
102	Gross profit or (loss) from sales of inventory					(431)
103	Other revenue: a Recapture bad debts					6278
b	Miscellaneous					1940
c						
d						
e						
104	Subtotal (add columns (B), (D), and (E))					3635421
105	Total (add line 104, columns (B), (D), and (E))					3635421

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

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

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	SEE ATTACHED SCHEDULE

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

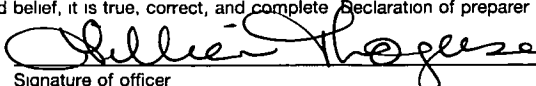
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

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

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

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

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

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has knowledge.
	 Signature of officer LILLIAN THOGERSEN, CHIEF EXECUTIVE OFFICER Type or print name and title
Paid Preparer's Use Only	Preparer's signature
	Firm's name (or yours if self-employed), address, and ZIP + 4

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

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

OMB No 1545-0047

2005

Name of the organization

Employer identification number

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Christopher Logan PO Box 88948 Seattle, WA 98138	Development Director	64000		
Kristine Leander PO Box 88948 Seattle, WA 98138	Communications Director	62065		
Peggy Moncrief PO Box 88948 Seattle, WA 98138	Operations Manager	52000		
Mary Duncan PO Box 88948 Seattle, WA 98138	European Program Director	52000		
Total number of other employees paid over \$50,000 ►		None		

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

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

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

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

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

- a** Sale, exchange, or leasing of property? **2a** ☒ ☐
- b** Lending of money or other extension of credit? **2b** ☐ ☒
- c** Furnishing of goods, services, or facilities? **2c** ☐ ☒
- d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? **2d** ☒ ☐
- e** Transfer of any part of its income or assets? **2e** ☐ ☒

- 3a** Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments) **3a** ☐ ☒

- b** Do you have a section 403(b) annuity plan for your employees? **3b** ☒ ☐

- c** During the year, did the organization receive a contribution of qualified real property interest under section 170(h)? **3c** ☐ ☒

- 4a** Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? **4a** ☐ ☒

- b** Do you provide credit counseling, debt management, credit repair, or debt negotiation services? **4b** ☐ ☒

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► _____
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☒ An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

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

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28).	601433	647258	683929	566901	2499521
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	2859426	3275260	3028707	2764564	11927957
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	54920	56711	22804	82232	216667
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	3515779	3979229	3735440	3413697	14644145
24 Line 23 minus line 17	656353	703969	706733	649133	2716188
25 Enter 1% of line 23	35158	39792	37354	34137	

- 26 Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24. **26a**
- b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts **26b**
- c Total support for section 509(a)(1) test: Enter line 24, column (e) **26c**
- d Add: Amounts from column (e) for lines: 18 _____ 19 _____
22 _____ 26b _____ **26d**
- e Public support (line 26c minus line 26d total) **26e**
- f **Public support percentage** (line 26e (numerator) divided by line 26c (denominator)) **26f** %

- 27 Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year:

(2004) **10786** (2003) **8256** (2002) **24014** (2001) **16100**

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

(2004) _____ (2003) _____ (2002) _____ (2001) _____

- c Add. Amounts from column (e) for lines: 15 **2499521** 16 **-0-**
17 **119279** 20 **-0-** 21 **-0-** **27c** **14427478**
- d Add: Line 27a total, **59156** and line 27b total, **-0-** **27d** **59156**
- e Public support (line 27c total minus line 27d total) **27e** **14368322**
- f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) **27f** **14644145**
- g **Public support percentage** (line 27e (numerator) divided by line 27f (denominator)) **27g** **98.12** %
- h **Investment income percentage** (line 18, column (e) (numerator) divided by line 27f (denominator)) **27h** **1.48** %

- 28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ☐ **a** if the organization belongs to an affiliated group. Check ☐ **b** if you checked "a" and "limited control" provisions apply.

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

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- | | Yes | No | Amount |
|---------------------------------------------------------------------------------------------------------------|-----|----|--------|
| a Volunteers | | | |
| b Paid staff or management (Include compensation in expenses reported on lines c through h.) | | | |
| c Media advertisements | | | |
| d Mailings to members, legislators, or the public | | | |
| e Publications, or published or broadcast statements | | | |
| f Grants to other organizations for lobbying purposes | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means | | | |
| i Total lobbying expenditures (Add lines c through h.) | | | |
- If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

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

		Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of:		
	(i) Cash	51a(i)	✓
	(ii) Other assets	a(ii)	✓
b	Other transactions:		✓
	(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)	
	(ii) Purchases of assets from a noncharitable exempt organization	b(ii)	✓
	(iii) Rental of facilities, equipment, or other assets	b(iii)	✓
	(iv) Reimbursement arrangements	b(iv)	✓
	(v) Loans or loan guarantees	b(v)	✓
	(vi) Performance of services or membership or fundraising solicitations	b(vi)	✓
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c	✓
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:		

[illegible]

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

b If "Yes," complete the following schedule:

[illegible]

WORLD ASSOCIATION FOR CHILDREN & PARENTS
FORM 990 SCHEDULES

91-0962079
JUNE 30, 2006
PAGE 1 OF 3

PAGE 1, LINE 20 – OTHER CHANGES IN NET ASSETS OF FUND BALANCES:

Unrealized gains \$ 30,663

PAGE 4, PART IV, LINE 54 - INVESTMENTS – SECURITIES (FMV):

	6/30/2006
Temporarily restricted	\$1,525,000
Permanently restricted	<u>594,717</u>
TOTAL	\$2,111,971

PAGE 5, PART V-A - BOARD MEMBERS (No compensation, benefits or expenses paid):

Contact all at PO Box 88948; Seattle, WA 98138

	TITLE	HOURS
Barbara Jo Sylvester	President	3
Laura McMillan	Vice-President	3
Lisa Norton Motulsky	Secretary	3
Linda Hildreth	Treasurer	3
Kathryn Milam		1
Elaine Chan		1
Daniel Fogel		1
Denise Montoya		1
Diane Stein		1
Philip Lillich		1
Senator Paull Shin		1
Michael Dobias		1

KEY EMPLOYEES	TITLE	HOURS	COMPENSATION	BENEFITS	EXPENSES
Lillian Thogersen PO Box 88948 Seattle, WA 98138	Chief Operating Officer & Acting CEO	40	\$88,000	-0-	-0-

**WORLD ASSOCIATION FOR CHILDREN & PARENTS
FORM 990 SCHEDULES**

**91-0962079
JUNE 30, 2006
PAGE 2 OF 3**

PAGE 8, PART VIII:

- 93a Income for placement of children in adoptive homes.
- 93g State purchase of service contracts for placement of children and foster care supervision fees
- 95 Interest on savings and temporary cash investments used to further agency's mission.
- 96 Dividends & interest on temporarily and restricted funds used to further the agency's mission.
- 97b Net rent from excess space in building purchased to increase agency stability.
- 101 Fundraising auctions to further the agency's mission.
- 102 Sales of books and tapes on related adoption issues supplied to adoptive families.
- 103 Recapture previous bad debt write offs/

**WORLD ASSOCIATION FOR CHILDREN & PARENTS
FORM 990, SCHEDULE A**

PAGE 3, PART III – STATEMENTS ABOUT ACTIVITIES:

Line 2a – Office space leased at FMV from a major donor.

Line 2d – Compensation (Payroll) for key employees.

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

Part II Additional (not automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization <i>World Association For Children & Parents</i>	Employer identification number <i>91-0962079</i>
	Number, street, and room or suite no. If a P.O. box, see instructions <i>P.O. Box 88948</i>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <i>Seattle, WA 98138</i>	

Check type of return to be filed (File a separate application for each return):

- | | | | |
|----------------------------------------------|-------------------------------------------------------------------|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

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

- The books are in the care of *WACAP - Peggy S. Moncrief*
Telephone No. *(206) 575-4550* FAX No. *(206) 575-4148*
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until *May 15*, 2007
- 5 For calendar year _____, or other tax year beginning *July 1*, 2005, and ending *June 30*, 2006
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension *Information is not yet available to file a complete and accurate return. We are awaiting receipt of our final audited F/S which was delayed.*

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

Signature and Verification

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

Signature *Peggy S. Moncrief* Title *Operations Manager* Date *2/14/07*

Notice to Applicant (To Be Completed by the IRS)

- ☐ We have approved this application. Please attach this form to the organization's return.
- ☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- ☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- ☐ We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.
- ☐ Other _____

Director _____ By _____ Date _____

Alternate Mailing Address. Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **►**
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

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

Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only ☐ **►**
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization WORLD ASSOCIATION FOR CHILDREN AND PARENTS	Employer identification number 91 : 0962079
	Number, street, and room or suite no. If a P O box, see instructions PO BOX 88948	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions SEATTLE, WA 98138	

Check type of return to be filed (file a separate application for each return).

- | | | |
|----------------------------------------------|-------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of **► WORLD ASSOCIATION FOR CHILDREN & PARENTS**

Telephone No **► (206) 575-4550** FAX No **► (206) 575-4148**

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

- 1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until **February 15**, 20**07**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year 20... or
- ☒ tax year beginning **July 1**, 20**05**, and ending **June 30**, 20**06**

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____
- c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ **-0-**

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