

Return of Organization Exempt From Income Tax

2002

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

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 2002 calendar year, or tax year beginning **July 1,** 2002, and ending **June 30,** 2003

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

*****3-DIGIT 981
29 IB YN 91-0962079 200306
WORLD ASSOCIATION FOR CHILDREN AND PARENTS
PO BOX 88948
SEATTLE WA 98138-2948 P-68 P46

D Employer identification number
91 0962079

E Telephone number
(206) 575-4550

F Accounting method: Cash Accrual
 Other (specify) _____

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 Enter 4-digit GEN: _____

G Web site: **wacap@wacap.org**

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

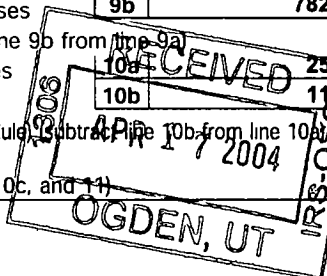
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

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

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 page 17 of the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	1611908		
	b Indirect public support	1b	39653		
	c Government contributions (grants)	1c	16005		
	d Total (add lines 1a through 1c) (cash \$ 1667566 noncash \$ 0)	1d		1667566	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		3028707	
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4		22804	
	5 Dividends and interest from securities	5			
	6a Gross rents	6a	55150		
	b Less: rental expenses	6b	23802		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		31348	
	7 Other investment income (describe: unrealized investment gain)	7		64600	
	8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	b Less: cost or other basis and sales expenses	8a	8b		
	c Gain or (loss) (attach schedule)	8c			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
9 Special events and activities (attach schedule)					
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
b Less: direct expenses other than fundraising expenses	9b	78221			
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		(78221)		
10a Gross sales of inventory, less returns and allowances	10a	2526			
b Less: cost of goods sold	10b	1117			
c Gross profit or (loss) from sales of inventory (attach schedule. Subtract line 10b from line 10a)	10c		1416		
11 Other revenue (from Part VII, line 103)	11		17353		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		4755573		
Expenses	13 Program services (from line 44, column (B))	13	4111225		
	14 Management and general (from line 44, column (C))	14	338326		
	15 Fundraising (from line 44, column (D))	15	207149		
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17		4656700	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		98873	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		2224138	
	20 Other changes in net assets or fund balances (attach explanation)	20			
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		2323011	



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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of 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 \$ Consult noncash \$ _____)	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	225485	199532	13259
26	Other salaries and wages	26	1587603	1404870	93351
27	Pension plan contributions	27			
28	Other employee benefits	28	189014	168506	10887
29	Payroll taxes	29	160019	142657	9217
30	Professional fundraising fees	30	1500		1500
31	Accounting fees	31	23696	4417	15616
32	Legal fees	32	17880	3333	11783
33	Supplies	33	44875	32572	10750
34	Telephone	34	53321	47340	4928
35	Postage and shipping	35	106602	92190	11995
36	Occupancy	36	25247	18513	5834
37	Equipment rental and maintenance	37	91537	66890	21043
38	Printing and publications	38	68199	56836	
39	Travel	39	22402	16649	3679
40	Conferences, conventions, and meetings	40	9351	5256	3573
41	Interest	41	1932	1932	
42	Depreciation, depletion, etc. (attach schedule)	42	28784	21174	6593
43	Other expenses not covered above (itemize): a Consult Insurance	43a	24283	4526	16003
b		43b	99094	72393	23121
c	Advertising & program development	43c	137516	133581	
d	Business taxes & other	43d	172281	63817	74070
e	Direct services for children	43e	1566079	1554241	2624
44	Total functional expenses (add lines 22 through 43) <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15</i>	44	4656700	4111225	338326

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)

What is the organization's primary exempt purpose? Adoption and Child Assistance	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others)
a Adoption services - US and international placement of children with families, homestudies for families, post placement reports and acting intermediary in bringing children and families together in acceptable relationships. 303 placements this year (Grants and allocations \$ 0)	3366173
b Child Assistance - Support for children in 9 foreign countries and the US. Food, clothing, medical : medical treatment, treatment facilities, and education assistance. 5000+ children served (Grants and allocations \$ 0)	745052
c (Grants and allocations \$)	
d (Grants and allocations \$)	
e Other program services (attach schedule) (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	4111225

Part IV Balance Sheets (See page 24 of the instructions.)

				(A)		(B)
				Beginning of year		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			503033	45	479221
	46 Savings and temporary cash investments			595112	46	842800
	47a Accounts receivable	47a	27489			
	b Less allowance for doubtful accounts	47b		46926	47c	27489
	48a Pledges receivable	48a				
	b Less allowance for doubtful accounts	48b			48c	
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a Other notes and loans receivable (attach schedule)	51a	250369			
	b Less allowance for doubtful accounts	51b	5010	294708	51c	245359
	52 Inventories for sale or use				52	
	53 Prepaid expenses and deferred charges			79512	53	37754
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			654785	54	709416
	55a Investments—land, buildings, and equipment, basis	55a				
	b Less accumulated depreciation (attach schedule)	55b			55c	
	56 Investments—other (attach schedule)				56	
	57a Land, buildings, and equipment, basis	57a	800560			
	b Less accumulated depreciation (attach schedule)	57b	266595	567018	57c	533965
	58 Other assets (describe _____)				58	
59 Total assets (add lines 45 through 58) (must equal line 74)			2741094	59	2876004	
Liabilities	60 Accounts payable and accrued expenses			284637	60	367022
	61 Grants payable				61	
	62 Deferred revenue			232319	62	185971
	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)			516956	66	552993	
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			727643	67	804224
	68 Temporarily restricted			1223924	68	1191571
	69 Permanently restricted			272571	69	327216
	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)			2224138	73	2323011	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)			2741094	74	2876004	

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.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions.)	
a Total revenue, gains, and other support per audited financial statements ▶	4878998
b Amounts included on line a but not on line 12, Form 990	
(1) Net unrealized gains on investments \$ _____	
(2) Donated services and use of facilities \$ 20290	
(3) Recoveries of prior year grants \$ _____	
(4) Other (specify) _____	
Lines 6b, 9b, & 10b \$ 103135	
Add amounts on lines (1) through (4) ▶	123425
c Line a minus line b ▶	4755573
d Amounts included on line 12, Form 990 but not on line a:	
(1) Investment expenses not included on line 6b, Form 990 \$ _____	
(2) Other (specify) _____	
..... \$ _____	
Add amounts on lines (1) and (2) ▶	
e Total revenue per line 12, Form 990 (line c plus line d) ▶	4755573

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total expenses and losses per audited financial statements ▶	4780125
b Amounts included on line a but not on line 17, Form 990:	
(1) Donated services and use of facilities \$ 20290	
(2) Prior year adjustments reported on line 20, Form 990 \$ _____	
(3) Losses reported on line 20, Form 990 \$ _____	
(4) Other (specify) _____	
Lines 6b, 9b, & 10b \$ 103135	
Add amounts on lines (1) through (4) ▶	123425
c Line a minus line b ▶	4656700
d Amounts included on line 17, Form 990 but not on line a:	
(1) Investment expenses not included on line 6b, Form 990 \$ _____	
(2) Other (specify) _____	
..... \$ _____	
Add amounts on lines (1) and (2) ▶	
e Total expenses per line 17, Form 990 (line c plus line d) ▶	4656700

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 26 of the instructions.)

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

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
 If "Yes," attach schedule—see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	✓
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	
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 <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	0
b	Did the organization file Form 1120-POL for this year?	81b	✓
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	✓
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	20290
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	✓
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✓
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	
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	85b	
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 <input type="checkbox"/> 0, section 4912 <input type="checkbox"/> 0; section 4955 <input type="checkbox"/> 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	✓
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		
90a	List the states with which a copy of this return is filed Washington		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)	90b	51
91	The books are in care of World Association for Children & Parents Telephone no. (206) 575-4550 Located at 315 S. 2nd St. Renton WA ZIP + 4 98055		
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	92	<input type="checkbox"/>

Part VII Analysis of Income-Producing Activities (See page 31 of 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					2989027
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					39680
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					22804
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					31348
98 Net rental income or (loss) from personal property					
99 Other investment income					64600
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					(78221)
102 Gross profit or (loss) from sales of inventory					1416
103 Other revenue a Culture camp					17353
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					3088007
105 Total (add line 104, columns (B), (D), and (E))					3088077

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 page 32 of 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 page 32 of 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 page 33 of 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)

Under penalties of perjury, I declare that I have examined this return, in its entirety and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on information and documents furnished to the preparer by the taxpayer. Declaration of preparer (other than the taxpayer) is based on information and documents furnished to the preparer by the taxpayer.

Please Sign Here

Signature of officer: *Peggy S. Moncrief*

Peggy S. Moncrief, Business Manager

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)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

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

2002

Department of the Treasury
Internal Revenue Service

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

Name of the organization

WORLD ASSOCIATION FOR CHILDREN & PARENTS

Employer identification number

91 0962079

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
Kristine Leander 5608 34th NW, Seattle, WA 98107	Development Director 40 hours/week	57200	0	0
Evelyn Mogster 1202 Cherry Ave. Bainbridge Island, 98110	Peony Project Manager 40 hours/week	59488	0	0
.....				
.....				
.....				
.....				
Total number of other employees paid over \$50,000 ▶				

Part II 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 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) 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?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods, services, or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? F990 Part V	✓	
e Transfer of any part of its income or assets?		✓
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)		✓
4 Do you have a section 403(b) annuity plan for your employees?	✓	
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 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)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 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 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	566901	556583	1046469	403078	2573031
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	2764564	2727580	2586376	2579188	10657708
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	82232	97088	50469	44960	274749
19 Net income from unrelated business activities not included in line 18		890	1905		2795
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			8641	8268	16909
23 Total of lines 15 through 22	3413697	3382141	3693860	3035494	13525192
24 Line 23 minus line 17	649133	654561	1107484	456306	2867484
25 Enter 1% of line 23	34137	33821	36939	30355	

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 1998 through 2001 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.

(2001) 16100 (2000) 58064 (1999) 47350 (1998) 47732

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

(2001) 12300 (2000) (1999) (1998)

c Add Amounts from column (e) for lines 15 <u>2573031</u> 16 <u>0</u> 17 <u>10657708</u> 20 <u>0</u> 21 <u>0</u>	27c	13230739
d Add Line 27a total <u>169246</u> and line 27b total <u>12300</u>	27d	181546
e Public support (line 27c total minus line 27d total)	27e	13049193
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	27f	13525192
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	96.48 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	2.03 %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, 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?		
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?		
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)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? 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?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? 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?		
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.		
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		

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—		
If the amount on line 40 is—	The lobbying nontaxable amount is—	
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
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) 2002	(b) 2001	(c) 2000	(d) 1999	(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:

- 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.)

Yes	No	Amount
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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?

- a** Transfers from the reporting organization to a noncharitable exempt organization of
 - (i)** Cash
 - (ii)** Other assets
- b** Other transactions.
 - (i)** Sales or exchanges of assets with a noncharitable exempt organization
 - (ii)** Purchases of assets from a noncharitable exempt organization
 - (iii)** Rental of facilities, equipment, or other assets
 - (iv)** Reimbursement arrangements
 - (v)** Loans or loan guarantees
 - (vi)** Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees

	Yes	No
51a(i)		✓
a(ii)		✓
b(i)		✓
b(ii)		✓
b(iii)		✓
b(iv)		✓
b(v)		✓
b(vi)		✓
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.

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

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship



WORLD ASSOCIATION FOR CHILDREN & PARENTS
FORM 990 SCHEDULES

91-0962079
JUNE 30, 2003
PAGE 1 OF 3

PAGE 3, PART IV, LINE 54, INVESTMENTS – SECURITIES (FMV).

	6/30/2002	6/30/2003
Stocks	\$517,116	\$294,991
Mutal Funds	10,356	14,236
Corporate Bonds	127,313	400,189
	\$654,785	\$709,416

PAGE 4, PART V:

BOARD MEMBERS (No compensation, benefits or expenses paid):

	TITLE	HOURS
Lewis Bequette 15329 Wilds Parkway NW Prior Lake, MN 55372		1
Michael Bisesi 7747 31st Ave. NW Seattle, WA 98126		
Anne Browne 4200 Blakely Ave. NE Bainbridge Island, WA 98110	TREASURER	2
Scott Collins 13256 SE 43rd Pl. Bellevue, WA 98006	PRESIDENT	5
Michael Dobias 2031 216th Pl. NE Redmond, WA 98053		1
Wayne Flood 11722 136th Ave. E. Puyallup, WA 98374		1
Daniel Fogel 6505 East Crest View Loop SE Snoqualmie, WA 98065	SECRETARY	2
Mike Glenn 1093 Doc Run Rd. Sequim, WA 98023		1
Mary Hunter 3205 25th Ave. SW Federal Way, WA 98023		1

PAGE 4, PART V:

BOARD MEMBERS (No compensation, benefits or expenses paid):

	TITLE	HOURS
Charles W. Johnson, Justice Washington State Supreme Court PO Box 40929 Olympia, WA 98504-0929		1
Ellen Middleton 4646 Oyster Bay Road NW Olympia, WA 98502		2
Denise Montoya 23113 128th Place SE Kent, WA 98504	VICE PRESIDENT	2
Mike Roleru 24540 NE 11th St. Redmond, WA 98053		1
Dilroza Shah 615 West Lee St. Seattle, WA 98119		1
Michael Shaw 5411 40th Avenue S.W. Seattle, WA 98136		1
Paul H. Shin, Ph.D 8910 189th Pl. SW Edmonds, WA 98026-5929		1
Diane C. Stein, M.D. 7217 57 th NE Seattle, WA 98115		1
Barbara Jo Sylvester PO Box 1317 Tacoma, WA 98401		1

KEY EMPLOYEES	TITLE	HOURS	COMPENSATION	BENEFITS	EXPENSES
L Michael Feltman PO Box 88948 Seattle, WA 98138	Chief Executive Officer	40	\$11,515	-0-	-0-

PAGE 4, PART V

KEY EMPLOYEES	TITLE	HOURS	COMPENSATION	BENEFITS	EXPENSES
Janice Neilson PO Box 88948 Seattle, WA 98138	President	40	\$82,754	-0-	-0-
Lillian Thogersen PO Box 88948 Seattle, WA 98138	Asst. Executive Director	40	\$66,203	-0-	-0-
Barbara Knowles PO Box 88948 Seattle, WA 98138	Asst. Executive Director	40	\$66,203	-0-	-0-

PAGE 6, PART VIII:

93a Income for placement of children in adoptive homes.
93g State purchase of service contracts for placement of children in foster care and foster fees
96 Dividends & interest on temporarily and restricted funds.
97b Rent from excess space in building purchased to reduce occupancy costs.
99 Unrealized gain on stock purchased as instructed by donor of endowment fund.
101 Fundraising auctions for Child Assistance.
102 Sales of books and tapes on related adoption issues supplied to adoptive families.
103a WACAP annual culture camp for adopted children and their families

0306

- 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—Must File Original and One Copy.

Type or print	Name of Exempt Organization <i>World Assoc. For Children & Parents</i>	Employer identification number <i>91 0962079</i>
File by the extended due date for filing the return. See instructions.	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):

- Form 990 Form 990-EZ Form 990-T (sec. 401(a) or 408(a) trust) Form 1041-A Form 5227 Form 8870
- Form 990-BL Form 990-PF Form 990-T (trust other than above) Form 4720 Form 6069

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

- 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.

- I request an additional 3-month extension of time until May 15 2004
- For calendar year or other tax year beginning July 1, 2003 and ending June 30, 2003
- If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension complete and accurate records or not yet available to prepare the return. Death & auditors Family and illness (Surgery & Chemotherapy). Pox in house. Accountant
- 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 \$ _____
- 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 \$ _____
- 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 \$ 0

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 *Reggie Moncrief* Title Business Manager Date 2/13/04

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 date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a 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 due date of the return for which an extension is requested.
- Other _____

FEB 17 2004 UT

Director _____ By: _____

Alternate Mailing Address — Enter the address if you want the copy of this application for an additi 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)

EXTENSION APPROVED
FEB 26 2004
LINDA WEISKOPF, FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN