

# 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)

**2003**

**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 2003 calendar year, or tax year beginning **July 1**, 2003, and ending **June 30**, 2004

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

Please use IRS label or print or type See Specific Instructions

**C** Name of organization  
**WORLD ASSOCIATION FOR CHILDREN & 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 received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**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)

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

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received				
	<b>a</b> Direct public support	1a	2465636		
	<b>b</b> Indirect public support	1b	24780		
	<b>c</b> Government contributions (grants)	1c			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <u>2426339</u> noncash \$ <u>64077</u> )	1d			2490416
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	2			3275260
	<b>3</b> Membership dues and assessments	3			
	<b>4</b> Interest on savings and temporary cash investments	4			1
	<b>5</b> Dividends and interest from securities	5			15110
	<b>6a</b> Gross rents	6a	41600		
	<b>b</b> Less rental expenses	6b	22704		
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	6c			18896
Revenue	<b>7</b> Other investment income (describe ▶ <b>UNREALIZED INVESTMENT GAINS</b> )				43368
	<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	<b>b</b> Less: cost or other basis and sales expenses	8a			
	<b>c</b> Gain or (loss) (attach schedule)	8b			
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	8c				
<b>8d</b>					
Revenue	<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	<b>a</b> Gross revenue (not including \$ <u>47210</u> of contributions reported on line 1a)	9a	176668		
	<b>b</b> Less: direct expenses other than fundraising expenses	9b	86509		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	9c			90159
Revenue	<b>10a</b> Gross sales of inventory, less returns and allowances	10a	2577		
	<b>b</b> Less: cost of goods sold	10b	1391		
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			1186
<b>11</b> Other revenue (from Part VII, line 103)	11				
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			5934396	
Expenses	<b>13</b> Program services (from line 44, column (B))	13			4899008
	<b>14</b> Management and general (from line 44, column (C))	14			178414
	<b>15</b> Fundraising (from line 44, column (D))	15			332313
	<b>16</b> Payments to affiliates (attach schedule)	16			
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	17			5409735
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	18			524661
	<b>19</b> Net assets or fund balances at beginning of year (from line 23, column (A))	19			2323011
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	20			
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			2847672

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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 22 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 \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	416260	372408	3197	40655
26	Other salaries and wages	1636193	1450055	31530	154608
27	Pension plan contributions				
28	Other employee benefits	226336	209927	1371	15038
29	Payroll taxes	203804	180831	3678	19295
30	Professional fundraising fees				
31	Accounting fees	22224	15279	3174	3771
32	Legal fees	17000	11688	2428	2885
33	Supplies	41165	30075	7389	3701
34	Telephone	47106	40861	4014	2231
35	Postage and shipping	121083	115955	241	4887
36	Occupancy	49654	37936	7829	3889
37	Equipment rental and maintenance	134536	128551	1597	4388
38	Printing and publications	85056	53796	13614	17646
39	Travel	39215	35089	1693	2433
40	Conferences, conventions, and meetings	11151	5629	762	4760
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	27180	20429	4506	2245
43	Other expenses not covered above (itemize). a Tax	47973	47775	61	137
b	Advertising & program development	126588	93004	22339	11245
c	Insurance	214014	156781	38205	19028
d	Consulting & other	237856	201737	26904	9215
e	Direct services for children	1705341	1691203	3883	10255
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	5409735	4899008	178414	332313

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 25 of the instructions.)

What is the organization's primary exempt purpose? <b>Adoption and Child Assistance</b>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others)
a <b>Adoption services - US and international placement of children with families, homestudies for families, post placement reports and acting as intermediary in bringing children and families together in acceptable relationship. 413 placements this year.</b> (Grants and allocations \$ _____ 0)	4178466
b <b>Child Assistance - Support for children in the US and 9 foreign countries. Food, clothing and medical treatment, support in development of a large treatment facility in China and Educational assistance.</b> (Grants and allocations \$ _____)	720542
c (Grants and allocations \$ _____)	
d (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	<b>4899008</b>

**Part IV Balance Sheets** (See page 25 of the instructions )

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing	<b>479221</b>	<b>45</b>	<b>1042569</b>
	<b>46</b> Savings and temporary cash investments	<b>842800</b>	<b>46</b>	<b>633557</b>
	<b>47a</b> Accounts receivable	<b>47a</b> <b>64150</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>47b</b>	<b>27489</b>	<b>47c</b> <b>64150</b>
	<b>48a</b> Pledges receivable	<b>48a</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>48b</b>		<b>48c</b>
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule)	<b>51a</b> <b>227389</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>51b</b> <b>5010</b>	<b>245359</b>	<b>51c</b> <b>222379</b>
	<b>52</b> Inventories for sale or use		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges		<b>37754</b>	<b>53</b> <b>70106</b>
	<b>54</b> Investments—securities (attach schedule)	<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	<b>709416</b>	<b>54</b> <b>997931</b>
	<b>55a</b> Investments—land, buildings, and equipment, basis	<b>55a</b>		
	<b>b</b> Less accumulated depreciation (attach schedule)	<b>55b</b>		<b>55c</b>
	<b>56</b> Investments—other (attach schedule)			<b>56</b>
	<b>57a</b> Land, buildings, and equipment basis	<b>57a</b> <b>835864</b>		
	<b>b</b> Less accumulated depreciation (attach schedule)	<b>57b</b> <b>291567</b>	<b>533965</b>	<b>57c</b> <b>544297</b>
	<b>58</b> Other assets (describe ► _____ )			<b>58</b>
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74)		<b>2876004</b>	<b>59</b> <b>3574989</b>	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses	<b>367022</b>	<b>60</b>	<b>440794</b>
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue	<b>185971</b>	<b>62</b>	<b>286523</b>
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule)		<b>64b</b>	
	<b>65</b> Other liabilities (describe ► _____ )		<b>65</b>	
<b>66 Total liabilities</b> (add lines 60 through 65)		<b>552993</b>	<b>66</b> <b>727317</b>	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	<b>67</b> Unrestricted	<b>804224</b>	<b>67</b>	<b>478085</b>
	<b>68</b> Temporarily restricted	<b>1191571</b>	<b>68</b>	<b>1753856</b>
	<b>69</b> Permanently restricted	<b>327216</b>	<b>69</b>	<b>615731</b>
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74			
	<b>70</b> Capital stock, trust principal, or current funds		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		<b>72</b>	
	<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)	<b>2323011</b>	<b>73</b>	<b>2847672</b>
	<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	<b>2876004</b>	<b>74</b>	<b>3574989</b>

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 27 of the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements ▶	<b>a</b>	<b>6072661</b>
<b>b</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 \$ <b>27661</b>		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) <b>Lines 6b, 9b, and 10b</b> \$ <b>110604</b>		
	Add amounts on lines (1) through (4) ▶	<b>b</b>	<b>138265</b>
<b>c</b>	Line a minus line b ▶	<b>c</b>	<b>5934396</b>
<b>d</b>	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) ▶	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line c plus line d) ▶	<b>e</b>	<b>5934396</b>

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

<b>a</b>	Total expenses and losses per audited financial statements ▶	<b>a</b>	<b>5548000</b>
<b>b</b>	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$ <b>27661</b>		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) <b>Lines 6b, 9b, and 10b</b> \$ <b>110604</b>		
	Add amounts on lines (1) through (4) ▶	<b>b</b>	<b>138265</b>
<b>c</b>	Line a minus line b ▶	<b>c</b>	<b>5409735</b>
<b>d</b>	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) ▶	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d) ▶	<b>e</b>	<b>5409735</b>

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see page 27 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 28 of the instructions

Part VI Other Information (See page 28 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 and indirect political expenditures. See line 81 instructions	81a	
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	27661
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 ▶ -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	✓
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
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	90a	
b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions.)	90b	60
91	The books are in care of ▶ World Association for Children & Parents Telephone no ▶ ( 206 ) 575-4550 Located at ▶ 315 S. Second St. Renton, WA ZIP + 4 ▶ 98055		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		

**Part VII Analysis of Income-Producing Activities** (See page 33 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	
<b>93</b> Program service revenue					
<b>a</b> Adoption services					<b>3227857</b>
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					<b>47403</b>
<b>94</b> Membership dues and assessments					<b>1</b>
<b>95</b> Interest on savings and temporary cash investments					<b>15110</b>
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					<b>18896</b>
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					<b>43368</b>
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events					<b>90159</b>
<b>102</b> Gross profit or (loss) from sales of inventory					<b>1186</b>
<b>103</b> Other revenue					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add columns (B), (D), and (E))					<b>3443980</b>
<b>105</b> Total (add line 104, columns (B), (D), and (E))					<b>3443980</b>

**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 34 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 34 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 34 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, OPERATIONS 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)**

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

OMB No 1545-0047

**2003**

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 <b>WORLD ASSOCIATION FOR CHILDREN AND PARENTS</b>	Employer identification number <b>91 0962079</b>
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**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
<b>Kristine Leander</b> ..... <b>PO Box 88948, Seattle, WA 98138</b>	<b>Development Director</b> <b>40 hours per week</b>	<b>57200</b>	<b>-0-</b>	<b>-0-</b>
<b>Evelyn Mogster</b> ..... <b>PO Box 88948, Seattle, WA 98138</b>	<b>Project Manager</b> <b>40 hours per week</b>	<b>59488</b>	<b>-0-</b>	<b>-0-</b>
<b>Edward Oehlschlaeger-Browne</b> ..... <b>3PO Box 88948, Seattle, WA 98138</b>	<b>Operations Director</b> <b>40 hours per week</b>	<b>50,000</b>	<b>-0-</b>	<b>-0-</b>
.....				
.....				
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
<b>NONE</b> .....		
.....		
.....		
.....		
.....		
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)?		
e	Transfer of any part of its income or assets?		✓
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 )		✓
b	Do you have a section 403(b) annuity plan for your employees?	✓	
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		✓

**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)** 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 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	683929	566901	556583	1046469	2853882
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	3028707	2764564	2727580	2586376	11107227
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	22804	82232	97088	50469	252593
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	16909	25550
23 Total of lines 15 through 22	3735440	3413697	3390782	3702128	14242047
24 Line 23 minus line 17	706733	649133	663202	1115752	3134820
25 Enter 1% of line 23	37354	34137	33908	37021	
26 Organizations described on lines 10 or 11:	<p><b>a</b> Enter 2% of amount in column (e), line 24</p> <p><b>b</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 1999 through 2002 exceeded the amount shown in line 26a. <b>Do not file this list with your return.</b> Enter the total of all these excess amounts</p> <p><b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e)</p> <p><b>d</b> Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____</p> <p><b>e</b> Public support (line 26c minus line 26d total)</p> <p><b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))</p>				<p>26a</p> <p>26b</p> <p>26c</p> <p>26d</p> <p>26e</p> <p>26f %</p>
27 Organizations described on line 12:	<p><b>a</b> 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." <b>Do not file this list with your return.</b> Enter the sum of such amounts for each year:</p> <p>(2002) ..... <b>24014</b> (2001) ..... <b>16100</b> (2000) ..... <b>58064</b> (1999) ..... <b>47350</b></p> <p><b>b</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.) <b>Do not file this list with your return.</b> 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.</p> <p>(2002) ..... <b>12300</b> (2001) ..... (2000) ..... (1999) .....</p> <p><b>c</b> Add: Amounts from column (e) for lines: 15 <b>2853882</b> 16 _____ 17 <b>11107227</b> 20 _____ 21 _____</p> <p><b>d</b> Add: Line 27a total <b>145528</b> and line 27b total <b>12300</b></p> <p><b>e</b> Public support (line 27c total minus line 27d total)</p> <p><b>f</b> Total support for section 509(a)(2) test. Enter amount from line 23, column (e)</p> <p><b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))</p> <p><b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).</p>				<p>27c <b>13961109</b></p> <p>27d <b>157828</b></p> <p>27e <b>13803281</b></p> <p>27f <b>14242047</b></p> <p>27g <b>96.92 %</b></p> <p>27h <b>1.77 %</b></p>
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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. <b>Do not file this list with your return.</b> 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
<b>29</b> 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?		
<b>30</b> 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?		
<b>31</b> 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 )		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> 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 )		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement )		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</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.		
<b>35</b> 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
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table—		
<b>If the amount on line 40 is—</b>		
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		
<b>The lobbying nontaxable amount is—</b>		
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		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	

**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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> 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 12 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
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	

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

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

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

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

	6/30/2004
Designated investments	\$ 382,200
Permanently restricted cash and terms deposits	17,989
Permanently restricted investments	597,742
<b>TOTAL</b>	<b>\$ 997,931</b>

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		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	SECRETARY	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		
Paull H. Shin, Ph.D 8910 189th Pl. SW Edmonds, WA 98026-5929		1		
Diane C. Stein, M.D. 7217 57 <sup>th</sup> NE Seattle, WA 98115		1		
Barbara Jo Sylvester PO Box 1317 Tacoma, WA 98401		1		
KEY EMPLOYEES	TITLE	HOURS	COMPENSATION	BENEFITS
L. Michael Feltman PO Box 88948 Seattle, WA 98138	Chief Executive Officer	40	\$98,336	4,560
				-0-

PAGE 4, PART V:

KEY EMPLOYEES	TITLE	HOURS	COMPENSATION	BENEFITS	EXPENSES
Lillian Thogersen PO Box 88948 Seattle, WA 98138	Asst Executive Director	40	\$67,392	4,560	-0-
Barbara Knowles PO Box 88948 Seattle, WA 98138	Asst. Executive Director	40	\$36,761	4,560	-0-
Natasha Goncharova PO Box 88948 Seattle, WA 98138	Asst. Executive Director		\$47,083	4,560	-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  
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 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.

- 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 WORLD ASSOCIATION FOR CHILDREN & PARENTS	Employer identification number 91 0962079
	Number, street, and room or suite no. If a P.O. box, see instructions. 315 S. 2nd St.	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Renton, WA 98055	

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.

4 I request an additional 3-month extension of time until May 15, 2005.

5 For calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_.

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  
The information necessary to file a complete and accurate return is not yet available.

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 02-15-05 \$ \_\_\_\_\_

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 \$ \_\_\_\_\_

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 \$ \_\_\_\_\_

**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 [Signature] Title Operation Manager Date 2/15/05

**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 due date of the return for wh
- Other \_\_\_\_\_

**EXTENSION APPROVED**

**MAR 02 2005**

**FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN,**

Director \_\_\_\_\_ By: \_\_\_\_\_

**Alternate Mailing Address** — Enter the address if you want the copy of this application 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)