

Department of the Treasury
Internal Revenue Service

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

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

A For the 2007 calendar year, or tax year beginning and ending

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

C Name of organization
INDEPENDENT ADOPTION CENTER
 Number and street (or P O box if mail is not delivered to street address) Room/suite
391 TAYLOR BLVD., #100
 City or town, state or country, and ZIP + 4
PLEASANT HILL, CA 94523

D Employer identification number
90-0215404

E Telephone number
925-827-2229

F Accounting method: Cash Accrual
 Other (specify) **63**

G Website: WWW.ADOPTIONHELP.ORG

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

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **3,907,447.**

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 **5**
H(c) Are all affiliates included? (If "No," attach a list) Yes No
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number **4207**

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

Revenue					
1	Contributions, gifts, grants, and similar amounts received				
a	Contributions to donor advised funds	1a			
b	Direct public support (not included on line 1a)	1b	16,972.		
c	Indirect public support (not included on line 1a)	1c			
d	Government contributions (grants) (not included on line 1a)	1d			
e	Total (add lines 1a through 1d) (cash \$ 16,972. noncash \$)	1e		16,972.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		3,597,366.	
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4			
5	Dividends and interest from securities	5		26.	
6 a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss). Subtract line 6b from line 6a	6c			
7	Other investment income (describe)	7			
8 a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
b	Less cost or other basis and sales expenses	8a			
c	Gain or (loss) (attach schedule)	8b			
d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8c			
8d					
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
a	Gross revenue (not including \$ of contributions reported on line 1b)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c			
10 a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c			
11	Other revenue (from Part VII, line 103)	11		293,083.	
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		3,907,447.	
Expenses					
13	Program services (from line 44, column (B))	13		3,397,337.	
14	Management and general (from line 44, column (C))	14		456,640.	
15	Fundraising (from line 44, column (D))	15		68,374.	
16	Payments to affiliates (attach schedule)	16			
17	Total expenses. Add lines 16 and 44, column (A)	17		3,922,351.	
Net Assets					
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18		<14,904.>	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		111,946.	
20	Other changes in net assets or fund balances (attach explanation)	20		0.	
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21		97,042.	

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Part I 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

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
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> •) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> •) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A	109,221.	87,377.	16,383.	5,461.
b Compensation of former officers, directors, key employees, etc listed in Part V-B	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	1,910,917.	1,629,740.	242,959.	38,218.
27 Pension plan contributions not included on lines 25a, b, and c				
28 Employee benefits not included on lines 25a - 27	186,287.	158,342.	23,917.	4,028.
29 Payroll taxes	149,629.	127,185.	19,102.	3,342.
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees				
33 Supplies				
34 Telephone	48,749.	41,437.	7,312.	
35 Postage and shipping	63,805.	54,234.	9,571.	
36 Occupancy	304,008.	258,407.	45,601.	
37 Equipment rental and maintenance	101,262.	101,262.		
38 Printing and publications	5,537.		5,537.	
39 Travel	77,174.	77,174.		
40 Conferences, conventions, and meetings				
41 Interest	3,871.	3,871.		
42 Depreciation, depletion, etc. (attach schedule)	13,504.	11,478.	2,026.	
43 Other expenses not covered above (itemize):				
a _____				
b _____				
c _____				
d _____				
e _____				
f _____				
g SEE STATEMENT 2	948,387.	846,830.	84,232.	17,325.
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	3,922,351.	3,397,337.	456,640.	68,374.

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 \$ N/A, (ii) the amount allocated to Program services \$ N/A; (iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

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

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

What is the organization's primary exempt purpose? ► SEE STATEMENT 3	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a PROVIDES COMPREHENSIVE COUNSELING AND EDUCATIONAL SERVICES TO OVER 800 PROSPECTIVE ADOPTIVE PARENTS PER YEAR AND OVER 1,200 BIRTH PARENTS AND FACILITATES OVER 300 LICENSED AGENCY ADOPTIONS ANNUALLY.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	3,397,337.
b	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	3,397,337.

Form 990 (2007)

Part IV Balance Sheets (See 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	
Assets	45	Cash - non-interest-bearing		101,808.	45	45,652.	
	46	Savings and temporary cash investments			46		
	47 a	Accounts receivable	47a				
	b	Less: allowance for doubtful accounts	47b		47c		
	48 a	Pledges receivable	48a				
	b	Less: allowance for doubtful accounts	48b		48c		
	49	Grants receivable			49		
	50 a	Receivables from current and former officers, directors, trustees, and key employees			50a		
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)			50b		
	51 a	Other notes and loans receivable	51a				
	b	Less: allowance for doubtful accounts	51b		51c		
	52	Inventories for sale or use			52		
	53	Prepaid expenses and deferred charges			53		
	54 a	Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a		
	b	Investments - other securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b		
55 a	Investments - land, buildings, and equipment: basis	55a					
b	Less: accumulated depreciation	55b		55c			
56	Investments - other		45.	56			
57 a	Land, buildings, and equipment: basis	57a	304,817.				
b	Less: accumulated depreciation	57b	274,565.	17,575.	57c	30,252.	
58	Other assets, including program-related investments (describe ► DEPOSITS)			21,301.	58	21,138.	
59	Total assets (must equal line 74). Add lines 45 through 58			140,729.	59	97,042.	
Liabilities	60	Accounts payable and accrued expenses			60		
	61	Grants payable		28,783.	61		
	62	Deferred revenue			62		
	63	Loans from officers, directors, trustees, and key employees			63		
	64 a	Tax-exempt bond liabilities			64a		
	b	Mortgages and other notes payable			64b		
	65	Other liabilities (describe ► _____)			65		
66	Total liabilities. Add lines 60 through 65			28,783.	66	0.	
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		111,946.	67	97,042.	
	68	Temporarily restricted			68		
	69	Permanently restricted			69		
	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 and column (B) must equal line 21)			111,946.	73	97,042.
	74	Total liabilities and net assets/fund balances. Add lines 66 and 73			140,729.	74	97,042.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify): <u>SEE STATEMENT 4</u>	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d		e	

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

a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify): <u>SEE STATEMENT 5</u>	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17). Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See 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 plans	(E) Expense account and other allowances
ANN WRIXSON 391 TAYLOR BLVD., SUITE 100 PLEASANT HILL, CA 94523	EXECUTIVE DIRECTOR 40.00	109,221.	307.	0.
GREG KUHL 391 TAYLOR BLVD., SUITE 100 PLEASANT HILL, CA 94523	PRESIDENT 5.00	0.	0.	0.
TEHIR SHEIKH 391 TAYLOR BLVD., SUITE 100 PLEASANT HILL, CA 94523	VICE PRES./TREASURER 5.00	0.	0.	0.
CAMILLE KING 391 TAYLOR BLVD., SUITE 100 PLEASANT HILL, CA 94523	SECRETARY 5.00	0.	0.	0.
SCOTT PORTER 391 TAYLOR BLVD., SUITE 100 PLEASANT HILL, CA 94523	DIRECTOR 5.00	0.	0.	0.
SUSAN SPARLING 391 TAYLOR BLVD., SUITE 100 PLEASANT HILL, CA 94523	DIRECTOR 5.00	0.	0.	0.
DANIEL MAYFIELD 391 TAYLOR BLVD., SUITE 100 PLEASANT HILL, CA 94523	DIRECTOR 5.00	0.	0.	0.
SALVADOR ACEVEDO 391 TAYLOR BLVD., SUITE 100 PLEASANT HILL, CA 94523	DIRECTOR 5.00	0.	0.	0.

Part VI Other Information (continued)

82 a 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?
82b 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.
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 a 501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues, assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h 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?
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders
87b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
88 a 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?
88b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)?
89 a 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.
89b 501(c)(3) and 501(c)(4) organizations. 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?
89c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.
89d Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.
89e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
89f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?
89g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?
90 a List the states with which a copy of this return is filed CA, IN, GA, NC
90b Number of employees employed in the pay period that includes March 12, 2007 41
91 a The books are in care of INDEPENDENT ADOPTION CENTER Telephone no 925-827-2229
Located at 391 TAYLOR BLVD., #100, PLEASANT HILL, CA ZIP + 4 94523
91b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
If "Yes," enter the name of the foreign country N/A
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

Part VI Other Information (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c
 If "Yes," enter the name of the foreign country N/A

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 N/A

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a SEE STATEMENT 6					3,597,366.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	26.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a OTHER REVENUE					34,083.
b INSURANCE PAYMENTS					259,000.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		26.	3,890,449.
105 Total (add line 104, columns (B), (D), and (E))					3,890,475.

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

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

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	SEE STATEMENT 7

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

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

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

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

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

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

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here: *Ann Wrixon* Signature of officer | 12/30/2008 Date
 Type or print name and title: *Ann Wrixon, Executive Director*

Paid Preparer's Use Only: Preparer's signature: *Patricia A. Wintroath* | Date: | Check if: | Preparer's SSN or PTIN (See Gen. Inst. X)
 Firm's name (or yours if self-employed), address, and ZIP + 4: **PATRICIA A. WINTROATH
 2121 N. CALIFORNIA BLVD.
 WALNUT CREEK, CA 94596**

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information--(See separate instructions.)

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

OMB No 1545-0047

2007

Name of the organization

INDEPENDENT ADOPTION CENTER

Employer identification number

90 0215404

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
KATHLEEN SILBER 391 TAYLOR BLVD., SUITE 100, PLEASANT	ASSOC EXEC DIR 40.00	219,603.	2,128.	
SHARON FITZGERALD 391 TAYLOR BLVD., SUITE 100, PLEASANT	MARKETING DIRECTOR 40.00	73,939.	844.	
KAREN DEMIGUEL 391 TAYLOR BLVD., SUITE 100, PLEASANT	ADOPTION COORDINATOR 40.00	61,081.	1,072.	
JENNIFER BLISS 391 TAYLOR BLVD., SUITE 100, PLEASANT	CO-BRANCH DIRECTOR 40.00	58,491.	2,582.	
KERRIN TOMEK 391 TAYLOR BLVD., SUITE 100, PLEASANT	HOMESTUDY COORD. 40.00	57,859.	5,582.	
Total number of other employees paid over \$50,000	▶ 3			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	▶ 0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	▶ 0	

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		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?	2a	X
b	Lending of money or other extension of credit?	2b	X
c	Furnishing of goods, services, or facilities?	2c	X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e	Transfer of any part of its income or assets?	2e	X
3	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)	3a	X
b	Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	X
4	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	X
b	Did the organization make any taxable distributions under section 4966?	4b	N/A
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c	N/A
d	Enter the total number of donor advised funds owned at the end of the tax year	► N/A	
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	► N/A	
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	► 0.	
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year	► 0.	

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions)

I certify that 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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					▶

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	10,553.	57,123.	739,088.	72,569.	879,333.
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	4,205,260.	4,262,673.	3,486,139.	3,478,844.	15,432,916.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	6.	2,624.		<41.>	2,589.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	20,978.	29,727.	SEE STATEMENT 8 34,345.	27,127.	112,177.
23 Total of lines 15 through 22	4,236,797.	4,352,147.	4,259,572.	3,578,499.	16,427,015.
24 Line 23 minus line 17	31,537.	89,474.	773,433.	99,655.	994,099.
25 Enter 1% of line 23	42,368.	43,521.	42,596.	35,785.	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a N/A
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 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c N/A
d Add Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
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: (2006) 0. (2005) 0. (2004) 0. (2003) 0.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2006) 0. (2005) 0. (2004) 0. (2003) 0.					
c Add Amounts from column (e) for lines: 15 879,333. 16 _____ 17 15,432,916. 20 _____ 21 _____					27c 16,312,249.
d Add Line 27a total 0. and line 27b total 0.					27d 0.
e Public support (line 27c total minus line 27d total)					27e 16,312,249.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f 16,427,015.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99.3014%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h .0158%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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					NONE

Part V Private School Questionnaire (See page 9 of the instructions)

N/A

(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?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)	32d	

33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	33h	

34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2007

FOOTNOTES

STATEMENT 1

STATEMENT A, FORM 990, LINE D AND LINE H

THE EMPLOYER IDENTIFICATION NUMBER FOR THIS FORM 990 IS 90-0215404 (LINE D). THE EMPLOYER IDENTIFICATION NUMBERS FOR THE PARENT AND SUBSIDIARIES (LINE H(C)) ARE AS FOLLOWS:

PARENT: INDEPENDENT ADOPTION CENTER, EIN:94-2867221

SUSIDIARIES:

INDEPENDENT ADOPTION CENTER OF GEORGIA, INC., EIN: 58-2222365
INDEPENDENT ADOPTION CENTER - NO. CAROLINA ,EIN: 26-0071971
INDEPENDENT ADOPTION CENTER - INDIANA ,EIN: 26-0071972
INDEPENDENT ADOPTION CENTER - L,A., CA ,EIN: 26-0071973

FORM 990

OTHER EXPENSES

STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
CONSULTANTS	319,053.	255,149.	63,904.	
ADVERTISING	234,208.	234,208.		
INSURANCE	80,120.	68,102.	12,018.	
AIS EXPENSE	8,315.	8,315.		
WEEKEND INTENSIVE EXPENSE	6,083.	6,083.		
BOARD EXPENSE	182.		182.	
CLIENT EDUCATION	19,316.	19,316.		
BIRTH PARENT EXPENSE	37,805.	37,805.		
OFFICE EXPENSE	2,769.	2,354.	415.	
PAYROLL, BANK, OTHER FEES	26,842.	26,842.		
ANSWERING, PAGING SERVICES	4,871.	4,871.		
COMPUTER EXPENSES	20,862.	17,733.	3,129.	
STAFF EDUCATION & TRAINING	2,183.	2,183.		
STAFF APPRECIATION	2,210.		2,210.	
MISCELLANEOUS	9,625.	9,625.		
NOTARY EXPENSE/SUPPLIES	1,804.	1,804.		
AGENCY SERVICES	6,953.	6,953.		
OUTREACH	79,258.	61,933.		17,325.
LEGAL COSTS - JUDGEMENTS	300.	300.		
LATE FEES	2,374.		2,374.	
BAD DEBT	34,467.	34,467.		
SUMMIT EXPENSE	26,435.	26,435.		
OFFICE SERVICES	20,863.	20,863.		
BOOKS, DUES & SUBSCRIPTIONS	1,489.	1,489.		
TOTAL TO FM 990, LN 43	948,387.	846,830.	84,232.	17,325.

FORM 990

STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE
PART III

STATEMENT 3

EXPLANATION

TO OFFER GUIDANCE AND COUNSELING IN THE FIELD OF PARENT-INITIATED ADOPTIONS. SPECIFICALLY, THE INDEPENDENT ADOPTION CENTER WILL PROVIDE GROUP AND PRIVATE COUNSELING TO PROSPECTIVE PARENTS WHO SEEK TO RESOLVE INFERTILITY PROBLEMS, CONSIDER ADOPTION POSSIBILITIES AND PROCEDURES, AND COPE WITH LEGAL, EMOTIONAL AND LOGISTICAL PROBLEMS GENERATED BY AN ADOPTION.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT	4
DESCRIPTION		AMOUNT	
ADJUSTMENT FROM ACCRUAL TO CASH BASIS FOR TAX PURPOSES			
TOTAL TO FORM 990, PART IV-A			

FORM 990	OTHER EXPENSES INCLUDED ON FORM 990	STATEMENT	5
DESCRIPTION		AMOUNT	
ADJUSTMENT FROM ACCRUAL TO CASH BASIS FOR TAX PURPOSES			
TOTAL TO FORM 990, PART IV-B			

FORM 990	PROGRAM SERVICE REVENUE				STATEMENT	6
DESCRIPTION	BUS CODE	UNRELATED BUSINESS INC	EXCL CODE	EXCLUDED AMOUNT	RELATED OR EXEMPT FUNC-TION INCOME	
CLIENT FEES					3,065,217.	
DOMESTIC & INTERNATIONAL HOME STUDY FEES					469,495.	
COUNSELING FEES					106,200.	
POST ADOPTION FEES					27,650.	
BIRTH PARENT EXPENSE FUNDING					37,820.	
CLIENT REFUNDS					<109,016.>	
TO FORM 990, PART VII, LINE 93					3,597,366.	

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT	7
LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES		
93A	CONTRACT TO PROVIDE INFANT ADOPTION TRAININGS		
93B	ADOPTION FEE RECEIVED FROM PROSPECTIVE ADOPTIVE PARENTS		
93C	HOMESTUDY FEES PAID BY ADOPTIVE PARENTS AS PART OF THE ADOPT. PROCESS		
93D	COUNSELING PROVIDED AS PART OF THE ADOPTION PROCESS		
93E	FEE CHARGED AS PART OF THE ADOPTION PROCESS FOR POST ADOPTION SERVICES		
93E	FUNDS RECEIVED FROM ADOPTIVE PARENTS TO HELP THE BIRTH MOTHER		

- 93E REFUNDS OF ADOPTION FEES WHEN PARENTS DECIDE NOT TO COMPLETE THE ADOPTION PROCESS
- 103A OTHER REVENUE GENERATED BY PROVIDING ADDITIONAL COUNSELING HOURS AND OTHER SERVICES RELATED TO THE EXEMPT PURPOSE
- 103B INSURANCE PROCEEDS ON LIFE INSURANCE POLICY & SPLIT INTEREST INSURANCE

SCHEDULE A	OTHER INCOME			STATEMENT 8
DESCRIPTION	2006 AMOUNT	2005 AMOUNT	2004 AMOUNT	2003 AMOUNT
OTHER REVENUE	20,978.	29,727.	34,345.	27,127.
TOTAL TO SCHEDULE A, LINE 22	20,978.	29,727.	34,345.	27,127.

Independent Adoption Center
Fixed asset Schedule
December 31, 2007

FEIN: 94-2867221
FEIN: 90-0215404

Form 990, Part IV, Lines 57a & b
Form 199, Schedule L, Lines 10a & b

Item Description	Purchase Date	Useful Life	Total Cost	Monthly Depreciation	Asset acquisition	Asset Disposal	2007 Total Cost	2006 Accumulated Depreciation	2007 Depreciation Expense	2007 Disposals	2007 Accumulated Depreciation
Pre-2003 assets			\$ 238,257 95	\$ 3,970 97			\$238,257 95	\$238,257 95			\$238,257 95
Pre-2003 assets-LA			5,000 00	83 33			5 000 00	5,000 00			5,000 00
Computer Server for PH Office	04/07/2003	5 yrs	2,029 20	33 82			2,029 20	1,488 08	405 84		1,893 92
Fireproof file cabinet	10/30/2003	5 yrs	615 33	10 26			615 33	389 88	123 12		513 00
eMac for NC office	05/27/2004	4 yrs	993 61	20 70			993 61	641 70	248 40		890 10
eMac for GA office	05/27/2004	4 yrs	990 67	20 64			990 67	639 84	247 68		887 52
eMac for IN office	05/27/2004	4 yrs	986 31	20 55			986 31	637 05	246 60		883 65
eMac for LA office	05/27/2004	4 yrs	1,001 43	20 86			1,001 43	646 66	250 32		896 98
Fireproof file cabinet	07/27/2004	5 yrs	560 43	9 34			560 43	270 86	112 08		382 94
eMac for Bruce	08/13/2004	4 yrs	1,009 77	21 04			1,009 77	589 12	252 48		841 60
eMac for LA office	09/24/2004	4 yrs	793 26	18 52			793 26	446 21	198 24		644 45
eMac for PH office-IAATP	09/28/2004	4 yrs	1,076 35	22 42			1,076 35	605 34	269 04		874 38
iBook for Patti Colston-IAATP	10/07/2004	3 yrs	1,304 47	38 24			1,304 47	942 24	362 23		1,304 47
eMac for PH office	10/19/2004	4 yrs	1,794 37	37 38			1,794 37	971 88	448 56		1,420 44
eMac for PH office-IAATP	10/19/2004	4 yrs	811 90	16 91			811 90	439 66	202 92		642 58
eMac for PH office-IAATP	10/19/2004	4 yrs	811 90	16 91			811 90	439 66	202 92		642 58
eMac for PH office-IAATP	10/28/2004	4 yrs	811 76	16 91			811 76	439 66	202 92		642 58
eMac for PH office-IAATP	10/28/2004	4 yrs	811 75	16 91			811 75	439 66	202 92		642 58
eMac for PH	12/03/2004	4 yrs	806 79	16 81			806 79	403 44	201 72		605 16
eMac for GA office	02/01/2005	4 yrs	1,018 74	21 18			1,018 74	465 96	254 16		720 12
eMac for Sharon	02/23/2005	4 yrs	803 25	16 73			803 25	368 06	200 76		568 82
eMac for GA office	02/23/2005	4 yrs	803 25	16 73			803 25	368 06	200 76		568 82
iBook for Pam Steele-IAATP	03/10/2005	3 yrs	1,299 59	36 10			1,299 59	758 10	433 20		1,191 30
eMac for Pam Steele-IAATP	03/24/2005	4 yrs	793 26	16 53			793 26	347 13	198 36		545 49
eMac for Indy office	04/18/2005	4 yrs	727 53	15 16			727 53	303 20	181 92		485 12
eMac for Indy office	04/18/2005	4 yrs	727 53	15 16			727 53	303 20	181 92		485 12
eMac for Indy office	04/18/2005	4 yrs	727 53	15 16			727 53	303 20	181 92		485 12
Camcorder for IAATP	04/19/2005	5 yrs	949 99	15 83			949 99	316 52	189 96		506 48
eMac for PH office-Lyn Dawn	04/22/2005	4 yrs	793 26	16 53			793 26	330 60	198 36		528 96
Laser printer	05/18/2005	4 yrs	1,657 55	34 53			1,657 55	656 11	414 39		1,070 50
Powerbook for Bruce-IAATP	06/17/2005	3 yrs	2,746 29	76 29			2,746 29	1,373 15	915 43		2,288 58
Computer for North Carolina office	08/08/2005	3 yrs	880 50	24 46			880 50	391 33	293 50		684 83
eMac for Secto Office-IAATP	08/23/2005	4 yrs	793 83	16 54			793 83	264 64	198 48		463 12
iBook for trainers-IAATP	11/08/2005	3 yrs	1,341 86	37 27			1,341 86	484 51	447 24		931 75
Mac for GA office	01/25/2006	4 yrs	508 00	10 58			508 00	116 38	126 96		243 34
Macbook for PH	08/08/2006	3 yrs	1,599 00	44 42			1,599 00	222 10	533 04		755 14
VoiceMail System for PH	01/10/2007	10 yrs		106 27	12,751 85		12,751 85		1,168 97		1,168 97
Apple Mini for Silber	01/12/2007	3 yrs		13 89	500 00		500 00		152 79		152 79
Apple Mini for LA	01/14/2007	3 yrs		16 64	598 95		598 95		183 04		183 04
Apple Mini for LA	01/14/2007	3 yrs		16 64	598 95		598 95		183 04		183 04
Apple Mini for LA	01/14/2007	3 yrs		16 64	598 95		598 95		183 04		183 04
Apple for GA	01/10/2007	3 yrs		16 64	599 00		599 00		183 04		183 04
Apple for GA	01/10/2007	3 yrs		16 64	599 00		599 00		183 04		183 04
Apple for LA	01/10/2007	3 yrs		16 64	599 00		599 00		183 04		183 04
Apple for LA	01/10/2007	3 yrs		16 64	599 00		599 00		183 04		183 04
Apple for LA	01/10/2007	3 yrs		16 64	599 00		599 00		183 04		183 04
Couch for PH	01/31/2007	7 yrs		5 95	500 00		500 00		65 45		65 45
iMac for PH	02/01/2007	3 yrs		26 36	949 00		949 00		263 60		263 60
Mac Power PC for PH	02/08/2007	3 yrs		16 94	610 00		610 00		169 40		169 40
Couch for PH	03/07/2007	7 yrs		7 37	619 00		619 00		66 33		66 33
MacBooks for IN	04/17/2007	3 yrs		26 36	949 00		949 00		210 88		210 88
MacBooks for IN	04/17/2007	3 yrs		26 36	949 00		949 00		210 88		210 88
Mac Laptop for J Bliss	06/30/2007	3 yrs		26 36	949 00		949 00		158 16		158 16
Laptop for Amber-GA	07/25/2007	3 yrs		27 75	999 00		999 00		138 75		138 75
Mac Mini for Turlia	08/08/2007	3 yrs		16 64	599 00		599 00		49 92		49 92
Mac Mini for Jenny S	10/08/2007	3 yrs		14 08	507 00		507 00		28 16		28 16
Mac Mini for Teresa P	10/20/2007	3 yrs		14 08	507 00		507 00		28 16		28 16
Total Assets			\$ 278,836 21		\$ 26,180 70	0 00	\$ 304,816 91	\$ 281,061 14	\$ 13,504 12	\$ -	\$ 274,565 26