

Return of Organization Exempt from Income Tax

2002

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2002 calendar year, or tax year beginning, 2002, and ending

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.

Focus on Children
P.O. Box 26
Cokeville, WY 83114

D Employer Identification Number

83-0311640

E Telephone number

F Accounting method: [X] Cash [ ] Accrual
Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? [ ] Yes [X] No

H (b) If 'Yes,' enter number of affiliates

H (c) Are all affiliates included? [ ] Yes [ ] No

H (d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

G Web site: N/A

J Organization type (check only one)

[ ] 501(c) (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.

I Enter 4-digit GEN

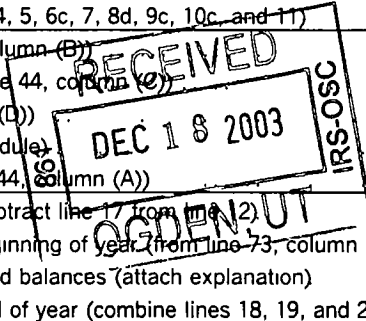
M Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12. 712,286.

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

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, Total. Includes lines 1 through 21 with various revenue and expense items.

SCANNED JAN 14 2004



**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.

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 (att sch) (cash \$ _____ non-cash \$ _____)	22				
23 Specific assistance to individuals (att sch) St 2	23	103,061.	103,061.		
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	20,000.		20,000.	
26 Other salaries and wages	26	37,556.		37,556.	
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	5,073.		5,073.	
30 Professional fundraising fees	30				
31 Accounting fees	31	1,248.		1,248.	
32 Legal fees	32				
33 Supplies	33	11,136.		11,136.	
34 Telephone	34	31,887.		31,887.	
35 Postage and shipping	35	14,895.		14,895.	
36 Occupancy	36	702.		702.	
37 Equipment rental and maintenance	37	6,189.		6,189.	
38 Printing and publications	38	4,158.		4,158.	
39 Travel	39	11,446.		11,446.	
40 Conferences, conventions, and meetings	40				
41 Interest	41	47.		47.	
42 Depreciation, depletion, etc (attach schedule)	42	1,893.		1,893.	
43 Other expenses not covered above (itemize).					
a See Statement 3	43a	388,261.		388,261.	
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	637,552.	103,061.	534,491.	0.

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**

What is the organization's primary exempt purpose? <u>Humanitarian Adoption Service</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a <u>Providing Humanitarian Adoption Services</u> _____ _____ _____ (Grants and allocations \$ _____)	103,061.
b _____ _____ _____ (Grants and allocations \$ _____)	
c _____ _____ _____ (Grants and allocations \$ _____)	
d _____ _____ _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	103,061.

**Part IV Balance Sheets** (See Instructions)

		(A) Beginning of year		(B) End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only				
<b>ASSETS</b>	<b>45</b> Cash – non-interest-bearing	22,093.	<b>45</b>	73,034.
	<b>46</b> Savings and temporary cash investments		<b>46</b>	
	<b>47a</b> Accounts receivable			
	<b>b</b> Less: allowance for doubtful accounts		<b>47c</b>	
	<b>48a</b> Pledges receivable			
	<b>b</b> Less: allowance for doubtful accounts		<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 & loans receivable (attach sch)			
	<b>b</b> Less: allowance for doubtful accounts		<b>51c</b>	
	<b>52</b> Inventories for sale or use		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges		<b>53</b>	
	<b>54</b> Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	<b>54</b>	
	<b>55a</b> Investments – land, buildings, & equipment: basis			
<b>b</b> Less: accumulated depreciation (attach schedule)		<b>55c</b>		
<b>56</b> Investments – other (attach schedule)		<b>56</b>		
<b>57a</b> Land, buildings, and equipment: basis	23,322.			
<b>b</b> Less: accumulated depreciation (attach schedule)	16,217.	8,998.	<b>57c</b>	7,105.
<b>58</b> Other assets (describe ▶ See Statement 5)		65,000.	<b>58</b>	65,000.
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74)		96,091.	<b>59</b>	145,139.
<b>LIABILITIES</b>	<b>60</b> Accounts payable and accrued expenses		<b>60</b>	
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue		<b>62</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 ▶ See Statement 6)		28,484.	<b>65</b>	2,798.
<b>66 Total liabilities</b> (add lines 60 through 65)		28,484.	<b>66</b>	2,798.
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	<b>67</b> Unrestricted		<b>67</b>	
	<b>68</b> Temporarily restricted		<b>68</b>	
	<b>69</b> Permanently restricted		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input checked="" 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		67,607.	<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)		67,607.	<b>73</b>	142,341.
<b>74 Total liabilities and net assets/fund balances</b> (add lines 66 and 73)		96,091.	<b>74</b>	145,139.

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.

BAA

<b>Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return</b> (See instructions.)		<b>Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>	
<b>a</b> Total revenue, gains, and other support per audited financial statements.	▶ <b>a</b>	712,286.	<b>a</b> Total expenses and losses per audited financial statements
<b>b</b> Amounts included on line a but not on line 12, Form 990:			<b>b</b> Amounts included on line a but not on line 17, Form 990:
<b>(1)</b> Net unrealized gains on investments \$ _____			<b>(1)</b> Donated services and use of facilities \$ _____
<b>(2)</b> Donated services and use of facilities \$ _____			<b>(2)</b> Prior year adjustments reported on line 20, Form 990 \$ _____
<b>(3)</b> Recoveries of prior year grants \$ _____			<b>(3)</b> Losses reported on line 20, Form 990 \$ _____
<b>(4)</b> Other (specify): _____ \$ _____			<b>(4)</b> Other (specify): _____ \$ _____
Add amounts on lines (1) through (4) ▶ <b>b</b>			Add amounts on lines (1) through (4) ▶ <b>b</b>
<b>c</b> Line a minus line b ▶ <b>c</b>		712,286.	<b>c</b> Line a minus line b ▶ <b>c</b>
<b>d</b> Amounts included on line 12, Form 990 but not on line a:			<b>d</b> Amounts included on line 17, Form 990 but not on line a:
<b>(1)</b> Investment expenses not included on line 6b, Form 990 \$ _____			<b>(1)</b> Investment expenses not included on line 6b, Form 990 \$ _____
<b>(2)</b> Other (specify): _____ \$ _____			<b>(2)</b> Other (specify): _____ \$ _____
Add amounts on lines (1) and (2) ▶ <b>d</b>			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>		712,286.	<b>e</b> Total expenses per line 17, Form 990 (line c plus line d) ▶ <b>e</b>

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see 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 and deferred compensation	(E) Expense account and other allowances
Karen Banks P.O. Box 26 Cokeville, WY 83114	Secretary None	0.	0.	0.
Danalee Thornock P.O. Box 323 Cokeville, WY 83114	President None	20,000.	0.	0.

**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 instructions

**Part VI Other Information** (See instructions.)

Yes No

<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	<b>76</b>		X
<b>77</b>	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	<b>77</b>		X
<b>78a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>		X
<b>78b</b>	If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?	<b>78b</b>	N/A	
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	<b>79</b>		X
<b>80a</b>	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?	<b>80a</b>		X
<b>81a</b>	Enter direct or indirect political expenditures. See line 81 instructions	<b>81a</b>	0.	
<b>81b</b>	Did the organization file <b>Form 1120-POL</b> for this year?	<b>81b</b>		X
<b>82a</b>	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?	<b>82a</b>		X
<b>82b</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)	<b>82b</b>	N/A	
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	X	
<b>83b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	X	
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>		X
<b>84b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>		N/A
<b>85a</b>	<b>501(c)(4), (5), or (6) organizations</b> a Were substantially all dues nondeductible by members?	<b>85a</b>		N/A
<b>85b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>85b</b>		N/A
<b>85c</b>	Dues, assessments, and similar amounts from members	<b>85c</b>	N/A	
<b>85d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	N/A	
<b>85e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	N/A	
<b>85f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	N/A	
<b>85g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>		N/A
<b>85h</b>	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?	<b>85h</b>		N/A
<b>86a</b>	<b>501(c)(7) organizations</b> Enter: a Initiation fees and capital contributions included on line 12	<b>86a</b>	N/A	
<b>86b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	N/A	
<b>87a</b>	<b>501(c)(12) organizations</b> Enter: a Gross income from members or shareholders	<b>87a</b>	N/A	
<b>87b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	N/A	
<b>88</b>	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	<b>88</b>		X
<b>89a</b>	<b>501(c)(3) organizations</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A			
<b>89b</b>	<b>501(c)(3) and 501(c)(4) organizations</b> . Did the organization engage during the year or did it become aware of an excess benefit transaction explaining each transaction			
<b>89c</b>	Enter: Amount of tax imposed on the organization managers or directors during the year under sections 4912, 4955, and 4958			
<b>89d</b>	Enter: Amount of tax on line 89c, above, reimbursed by the organization			
<b>90a</b>	List the states with which a copy of this return is filed ▶ None			
<b>90b</b>	Number of employees employed in the pay period that includes N/A			
<b>91</b>	The books are in care of ▶ Karen Banks Located at ▶ P.O. Box 26, Cokeville Wyoming			
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in 2002 and enter the amount of tax-exempt interest received or accrued			

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies.					
94 Membership dues and assessments					652,672.
95 Interest on savings & temporary cash invmnts					534.
96 Dividends & interest from securities					
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 pers prop					
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					2,140.
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					655,346.
105 Total (add line 104, columns (B), (D), and (E))					655,346.

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 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).
N/A	

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

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

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

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, 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.

Signature of officer: Scott Banks Date: 12/8/03

Type or print name and title: Scott Banks

Paid Preparer's Use Only

Preparer's signature: Richard L. Dorigatti, CPA Date: 12.8.03 Check if self-employed:

Firm's name (or yours if self-employed) address, and ZIP + 4: Cook Dorigatti & Associates, P.C.  
632 North Main  
Logan, UT 84321-3225

EIN: \_\_\_\_\_ Phone no: (435) 750-5566

Preparer's SSN or PTIN (see General Instruction W): \_\_\_\_\_

Client FOCUCHIL

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83-0311640

12/02/03

03.37PM

**Statement 1**  
**Form 990, Part I, Line 10**  
**Gross Profit (Loss) From Sales Of Inventory**

	\$ 2,140.
Gross Sales	\$ 2,140.
Less Returns & Allowances	0.
Net Sales	\$ 2,140.
Less Cost Of Goods Sold	0.
Gross Profit From Sales Of Inventory.	<u>\$ 2,140.</u>

**Statement 2**  
**Form 990, Part II, Line 23**  
**Specific Assistance to Individuals**

Food, Shelter and Clothing	\$ 103,061.
Total	<u>\$ 103,061.</u>

**Statement 3**  
**Form 990, Part II, Line 43**  
**Other Expenses**

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Advertising	4,615.		4,615.	
Computer Supplies	178.		178.	
Contributions	150.		150.	
Foreign Expenses	127,967.		127,967.	
Insurance	8,200.		8,200.	
License and Permits	25,157.		25,157.	
Notary Fee	206.		206.	
Professional Fees	214,356.		214,356.	
Taxes	-377.		-377.	
Translation Expenses	7,387.		7,387.	
Utilities	422.		422.	
Total	<u>\$ 388,261.</u>	<u>\$ 0.</u>	<u>\$ 388,261.</u>	<u>\$ 0.</u>

**Statement 4**  
**Form 990, Part IV, Line 57**  
**Land, Buildings, and Equipment**

Category	Basis	Accum. Deprec.	Book Value
Machinery and Equipment	\$ 23,322.	\$ 16,217.	\$ 7,105.
Total	<u>\$ 23,322.</u>	<u>\$ 16,217.</u>	<u>\$ 7,105.</u>

Client FOCUCHIL

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83-0311640

12/02/03

03:37PM

**Statement 5**  
**Form 990, Part IV, Line 58**  
**Other Assets**

N/R Transend

Total \$ 65,000.  
\$ 65,000.

**Statement 6**  
**Form 990, Part IV, Line 65**  
**Other Liabilities**

Payroll Taxes

Total \$ 2,798.  
\$ 2,798.