

Return of Organization Exempt From Income Tax

2017

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details: CHILDREN OF THE NATIONS, Silverdale, WA, 98383. Includes tax-exempt status (501(c)(3)), website (COTNI.ORG), and formation year (1995).

Part I Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, and financial data for 2017.

Part II Signature Block

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.

Signature of Christopher Clark, President, dated 8-20-2018.

Preparer information: Clarke Whitney, CPA Inc, Bremerton WA 98337, dated 08-20-2018.

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: TO PROVIDE HOLISTIC, CHRIST-CENTERED CARE FOR ORPHANED AND DESTITUTE CHILDREN, ENABLING THEM TO CREATE POSITIVE AND LASTING CHANGE IN THEIR NATIONS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 1,193,320 including grants of \$ 1,117,560 ) (Revenue \$ 1,242,774 ) DOMINICAN REPUBLIC: TODAY COTN IS ACTIVE IN THE POOREST VILLAGES OF THE BARAHONA DISTRICT OF THE DOMINICAN REPUBLIC. THROUGH OUR VILLAGE PARTNERSHIP PROGRAMS, OUR STAFF ALONG WITH THOUSANDS OF SHORT-TERM VOLUNTEERS HAVE STEPPED IN, BUILDING SCHOOLS AND FEEDING CENTERS THAT PROVIDE CHILDREN WITH THE NEEDED EDUCATION AND NUTRITION THAT MANY FAMILIES ARE DESPERATELY STRUGGLING TO PROVIDE. MEDICAL ATTENTION, EDUCATIONAL TUTORING, YOUTH SPORTS EVENTS, LEADERSHIP DEVELOPMENT, AND BIBLICAL TRAINING FOR CHILDREN ARE ALL AMONG THE SERVICES THAT COTN HAS INCORPORATED INTO THEIR COMMITTED EFFORTS TO MEET THE NEEDS OF THE IMPOVERISHED CHILDREN.

4b (Code: ) (Expenses \$ 1,123,224 including grants of \$ 1,117,515 ) (Revenue \$ 971,267 ) MALAWI: TAKING INTO THEIR CARE THE WORST OF THE WORST CASES, COTN RAISES CHILDREN OUT OF THE DUST OF POWERLESSNESS AND GIVES THEM THE OPPORTUNITY TO LIVE, LEARN, LAUGH, AND WE HOPE, SOMEDAY, TO LEAD. IN MALAWI WE ARE BEGINNING TO SEE OUR VISION COME TO FRUITION. THROUGH VILLAGE PARTNERSHIP PROGRAMS AND CHILDREN'S HOMES, COTN HAS ESTABLISHED A DAILY PRESENCE IN THE COMMUNITIES WE MINISTER TO, PROVIDING RESOURCES (INCLUDING SCHOOLS, MEDICAL CLINICS, FEEDING CENTERS, HEALTH INITIATIVES, ETC.) THAT EMPOWER MALAWIAN NATIONALS TO RAISE THEIR OWN CHILDREN. COTN IS COMMITTED TO SEEING ALL OF OUR CHILDREN IN MALAWI SUCCEED. OUR GOAL IS TO EMPOWER CHILDREN TO BECOME ALL THEIR POTENTIAL WILL ALLOW.

4c (Code: ) (Expenses \$ 852,975 including grants of \$ 598,939 ) (Revenue \$ 489,546 ) SIERRA LEONE: CHILDREN OF THE NATIONS HAS A UNIQUE APPROACH TO THE PROBLEMS FACING THE POPULATION OF SIERRA LEONE. IT IS A VISION THAT ACTS NOW TO AFFECT THE FUTURE. CHILDREN OF THE NATIONS RECOGNIZES THE FUTURE OF ANY COUNTRY IS IN THE HANDS, MINDS, AND SOULS OF ITS CHILDREN. THROUGH VILLAGE PARTNERSHIP PROGRAMS AND CHILDREN'S HOMES, CHILDREN OF THE NATIONS HAS ESTABLISHED A DAILY PRESENCE IN THE COMMUNITIES WE MINISTER TO, PROVIDING RESOURCES (INCLUDING SCHOOLS, MEDICAL CLINICS, FEEDING CENTERS, HEALTH INITIATIVES, ETC.) THAT EMPOWER SIERRA LEONEAN NATIONALS TO RAISE THEIR OWN CHILDREN. IN PARTNERSHIP WITH THE PEOPLE OF SIERRA LEONE, CHILDREN OF THE NATIONS' VISION IS TO DEVELOP A GENERATION OF FUTURE LEADERS AND SECURE FOR SIERRA LEONE A FUTURE AND A HOPE.

4d Other program services (Describe in Schedule O.) (Expenses \$ 3,744,234 including grants of \$ 819,762 ) (Revenue \$ 5,257,744 )

4e Total program service expenses 6,913,753

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A . . . . .</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I . . . . .</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II . . . . .</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III . . . . .</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I . . . . .</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II . . . . .</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV . . . . .</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI . . . . .</i>	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII . . . . .</i>		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII . . . . .</i>		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX . . . . .</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X . . . . .</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII . . . . .</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	X	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV . . . . .</i>	X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV . . . . .</i>	X	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV . . . . .</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions) . . . . .</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II . . . . .</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III . . . . .</i>		X

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
<b>20a</b>	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .		X
<b>b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .		X
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .		X
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .		X
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .		X
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		X
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		X
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .		X
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		X
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	X	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		X
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		X
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		X
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .		X
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .		X
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		X
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		X
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Input box for Schedule O

Table with columns for question number, description, and Yes/No checkboxes. Includes sections for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited tax shelter transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 4 columns: Question, Line Number, Yes, No. Rows include questions about voting members, family relationships, management delegation, and meeting documentation.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 4 columns: Question, Line Number, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation reviews.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed -> Statement #17
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: ->

RENEE SCHERTZER (360)698-7227, PO BOX 3970, SILVERDALE, WA 98383

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRISTOPHER CLARK PRESIDENT	40.00	X		X				57,397	0	46,947
(2) JAMES BLESSING TREASURER	2.00	X						0	0	0
(3) JACQUELINE LANG SECRETARY	2.00	X						0	0	0
(4) GREG DESAUTEL DIRECTOR	2.00	X						0	0	0
(5) MIKE JONES DIRECTOR	2.00	X						0	0	0
(6) BRUCE DONOHO DIRECTOR	2.00	X						0	0	0
(7) MIKE JUNGKEIT CHAIRMAN	2.00	X						0	0	0
(8) MATTHEW HAMMETT DIRECTOR	2.00	X						0	0	0
(9) BRANDON BEARD DIRECTOR	2.00	X						0	0	0
(10) DEBRA CLARK NON-VOTING MEMBER	40.00	X		X				68,623	0	4,947
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .							<b>126,020</b>	<b>0</b>	<b>51,894</b>	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . .	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	8,500,742				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		539,411				
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶		8,500,742				
<b>Program Service Revenue</b>	<b>2a</b> _____		<b>Business Code</b>				
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		579			579	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . ▶						
	<b>5</b> Royalties . . . . . ▶						
	<b>6a</b> Gross rents . . . . .	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses . . . . .					
		<b>c</b> Rental income or (loss) . . . . .					
		<b>d</b> Net rental income or (loss) . . . . . ▶					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses . . . . .					
		<b>c</b> Gain or (loss) . . . . .					
		<b>d</b> Net gain or (loss) . . . . . ▶					
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . . <b>a</b>						
		<b>b</b> Less: direct expenses . . . . . <b>b</b>					
		<b>c</b> Net income or (loss) from fundraising events . . . . . ▶					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . . <b>a</b>						
		<b>b</b> Less: direct expenses . . . . . <b>b</b>					
		<b>c</b> Net income or (loss) from gaming activities . . . . . ▶					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>							
	<b>b</b> Less: cost of goods sold . . . . . <b>b</b>						
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶						
Miscellaneous Revenue		<b>Business Code</b>					
<b>11a</b> _____							
<b>b</b> _____							
<b>c</b> _____							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . . ▶							
<b>12 Total revenue.</b> See instructions . . . . . ▶			8,501,321	0	0	579	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	3,653,416	3,653,416		
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	177,914	177,914		
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages . . . . .	2,101,624	1,463,743	351,026	286,855
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .				
11	Fees for services (non-employees):				
a	Management . . . . .				
b	Legal . . . . .	2,090		2,090	
c	Accounting . . . . .	11,467		11,467	
d	Lobbying . . . . .				
e	Professional fundraising services. See Part IV, line 17 .				
f	Investment management fees . . . . .				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .				
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	54,559		43,671	10,888
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	90,599	75,866	14,733	
17	Travel . . . . .	149,507	107,779	11,248	30,480
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .				
20	Interest . . . . .	807		807	
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	25,180		25,180	
23	Insurance . . . . .				
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	<b>OTHER EXPENSES</b>	437,994	129,295	26,625	282,074
b	<b>VENTURE TEAMS</b>	98,465	98,465		
c	<b>ADMINISTRATIVE</b>	765,150	765,150		
d	<b>IN-KIND EQUIP AND SUPPLIES</b>	440,425	424,354	16,071	
e	All other expenses _____	121,176	17,771	7,162	96,243
25	<b>Total functional expenses.</b> Add lines 1 through 24e .	8,130,373	6,913,753	510,080	706,540
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	<b>1</b> Cash - non-interest-bearing	513,848	<b>1</b>	600,110
	<b>2</b> Savings and temporary cash investments	1,595,661	<b>2</b>	1,671,240
	<b>3</b> Pledges and grants receivable, net	2,392,282	<b>3</b>	2,431,590
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use	105,065	<b>8</b>	263,520
	<b>9</b> Prepaid expenses and deferred charges	5,377	<b>9</b>	16,018
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 620,561		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 197,226	449,802	<b>10c</b> 423,335
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	5,062,035	<b>16</b>	5,405,813	
Liabilities	<b>17</b> Accounts payable and accrued expenses	132,472	<b>17</b>	109,059
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	13,230	<b>25</b>	9,473	
<b>26 Total liabilities.</b> Add lines 17 through 25	145,702	<b>26</b>	118,532	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	3,078,527	<b>27</b>	3,448,171
	<b>28</b> Temporarily restricted net assets	1,812,806	<b>28</b>	1,814,110
	<b>29</b> Permanently restricted net assets	25,000	<b>29</b>	25,000
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances	4,916,333	<b>33</b>	5,287,281	
<b>34</b> Total liabilities and net assets/fund balances	5,062,035	<b>34</b>	5,405,813	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	8,501,321
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	8,130,373
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	370,948
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	4,916,333
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	5,287,281

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . . . .		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization

Employer identification number

CHILDREN OF THE NATIONS

91-1702551

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  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 exempt 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)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2016 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; b 10%-facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, Percentage. Rows: 15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) 15 98.66%; 16 Public support percentage from 2016 Schedule A, Part III, line 15 16 98.40%

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, Percentage. Rows: 17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) 17 0.00%; 18 Investment income percentage from 2016 Schedule A, Part III, line 17 18 0.00%

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization [X]
b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4).	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in <b>Part VI</b> ). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required - explain in <b>Part VI</b> ). See instructions.			
3 Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013 . . . . .			
<b>c</b> From 2014 . . . . .			
<b>d</b> From 2015 . . . . .			
<b>e</b> From 2016 . . . . .			
<b>f</b> <b>Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
7 <b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
<b>a</b> Excess from 2013 . . . .			
<b>b</b> Excess from 2014 . . . .			
<b>c</b> Excess from 2015 . . . .			
<b>d</b> Excess from 2016 . . . .			
<b>e</b> Excess from 2017 . . . .			



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

2017

Attach to Form 990.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization CHILDREN OF THE NATIONS Employer identification number 91-1702551

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include purpose(s) of conservation easements, total number and acreage, modified easements, monitoring policy, and expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include 1a) works of art held for public service, 1b) works of art held for public service with amounts, and 2) works of art held for financial gain with amounts.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	25,000	25,000	25,000	25,000	25,000
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	25,000	25,000	25,000	25,000	25,000

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  100.00 %
  - c Temporarily restricted endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| (i) unrelated organizations   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/>            |
- 3b
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		75,000		75,000
b Buildings		473,881	146,754	327,127
c Leasehold improvements				
d Equipment		40,292	24,119	16,173
e Other		31,388	26,353	5,035
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>423,335</b>

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>LEASE LIABILITY</b>	<b>9,473</b>
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII . . . . .

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	9,139,536
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>	638,215	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	638,215
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	8,501,321
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	8,501,321

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	8,768,588
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>	638,215	
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	638,215
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	8,130,373
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	8,130,373

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**01. Endowment funds intended uses (Part V, line 4)**

THE ENDOWMENT CONTRIBUTION IS TO BE USED TO PROVIDE FOR UNIVERSITY EDUCATION IN THE  
 DOMINICAN REPUBLIC.



**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2017**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

CHILDREN OF THE NATIONS

91-1702551

**Part I** General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
<b>CENTRAL AMERICA AND (1) THE CARIBBEAN</b>			<b>PROGRAM SERVICES</b>	<b>EDUCATION/MEDICAL</b>	<b>1,608,739</b>
<b>(2) SUB-SAHARAN AFRICA</b>			<b>PROGRAM SERVICES</b>	<b>EDUCATION/MEDICAL</b>	<b>2,825,513</b>
<b>(3)</b>					
<b>(4)</b>					
<b>(5)</b>					
<b>(6)</b>					
<b>(7)</b>					
<b>(8)</b>					
<b>(9)</b>					
<b>(10)</b>					
<b>(11)</b>					
<b>(12)</b>					
<b>(13)</b>					
<b>(14)</b>					
<b>(15)</b>					
<b>(16)</b>					
<b>(17)</b>					
<b>3a</b> Sub-total . . . . .					<b>4,434,252</b>
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)					<b>4,434,252</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2017

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			CENTRAL AMERICA AND THE CARIBBEAN	MEDICAL CL	1,117,560	WIRE TRANS	83,372	MATERIAL A	FAIR MARKE
(2)			SUB-SAHARAN AFRICA	CHILDREN H	1,117,155	WIRE TRANS	101,314	MATERIAL A	FAIR MARKE
(3)			SUB-SAHARAN AFRICA	CHILDREN H	598,939	WIRE TRANS	217,469	MATERIALS	FAIR MARKE
(4)			SUB-SAHARAN AFRICA	CHILDREN H	680,768	WIRE TRANS	19,655	MATERIALS	FAIR MARKE
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ 4

3 Enter total number of other organizations or entities . . . . . ▶ 4

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* . . . . .  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* . . . . .  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* . . . . .  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**01. Use of grant monitoring procedures (Part I, line 2)**

EACH FOREIGN ORGANIZATION IS REQUIRED TO SUBMIT: (1) ANNUAL BUDGETS TO THE GOVERNING BODY;  
(2) MONTHLY BUDGET REPORTS TO PRIOR TO DISBURSEMENT OF FUNDS; AND (3) ANNUAL INDEPENDENTLY  
AUDITED FINANCIAL STATEMENTS. THE INTERNATIONAL PRESIDENT MAKES REGULAR VISITS TO EACH  
SITE TO ENSURE RESOURCES ARE USED APPROPRIATELY. EACH FOREIGN ORGANIZATION IS AUDITED  
ANNUALLY FOR COMPLIANCE TO THE ORGANIZATION'S STANDARDS OF SERVICE.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>CHILDREN OF THE NATIONS</b>	Employer identification number <b>91-1702551</b>
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<b>Part I</b>	<b>Types of Property</b>	<b>(a)</b> Check if applicable	<b>(b)</b> Number of contributions or items contributed	<b>(c)</b> Noncash contribution amounts reported on Form 990, Part VIII, line 1g	<b>(d)</b> Method of determining noncash contribution amounts
1	Art - Works of art . . . . .				
2	Art - Historical treasures . . . . .				
3	Art - Fractional interests . . . . .				
4	Books and publications . . . . .				
5	Clothing and household goods . . . . .	<b>X</b>		<b>435,048</b>	<b>COMP THRIFT VALUE</b>
6	Cars and other vehicles . . . . .				
7	Boats and planes . . . . .				
8	Intellectual property . . . . .				
9	Securities - Publicly traded . . . . .				
10	Securities - Closely held stock . . . . .				
11	Securities - Partnership, LLC, or trust interests . . . . .				
12	Securities - Miscellaneous . . . . .				
13	Qualified conservation contribution - Historic structures . . . . .				
14	Qualified conservation contribution - Other . . . . .				
15	Real estate - Residential . . . . .				
16	Real estate - Commercial . . . . .	<b>X</b>	<b>3</b>	<b>60,000</b>	<b>COMP RENTS</b>
17	Real estate - Other . . . . .				
18	Collectibles . . . . .				
19	Food inventory . . . . .				
20	Drugs and medical supplies . . . . .	<b>X</b>	<b>11</b>	<b>44,363</b>	<b>FAIR VALUE</b>
21	Taxidermy . . . . .				
22	Historical artifacts . . . . .				
23	Scientific specimens . . . . .				
24	Archeological artifacts . . . . .				
25	Other ▶ ( )				
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

**29** Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . **29**

		Yes	No
<b>30a</b> During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .	<b>30a</b>		<b>X</b>
<b>b</b> If "Yes," describe the arrangement in Part II.			
<b>31</b> Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .	<b>31</b>		<b>X</b>
<b>32a</b> Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .	<b>32a</b>	<b>X</b>	
<b>b</b> If "Yes," describe in Part II.			
<b>33</b> If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**01. Number of contributions or items or both (Part I, col b)**

ESTIMATES WERE USED FOR NUMBER OF CONTRIBUTORS

**02. Third party arrangements (Part I, line 32b)**

CHILDREN OF THE NATIONS USES DONATION LINE TO SELL DONATED VEHICLES AND PROCESS THE IRS PAPERWORK.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Employer identification number

**CHILDREN OF THE NATIONS**

**91-1702551**

**01. Form 990 governing body review (Part VI, line 11)**

THE DIRECTOR OF FINANCE REVIEWS THE FINANCIAL AND OTHER INFORMATION PRESENTED ON THE FORM  
990 PREPARED BY AN INDEPENDENT CPA. THE DIRECTOR OF FINANCE THEN REVIEWS THE FORM 990  
WITH THE GOVERNING BOARD PRIOR TO FILING IT.

**02. Conflict of interest policy compliance (Part VI, line 12c)**

EVERY EMPLOYEE SIGNS CONFLICT OF INTEREST POLICY, WHICH IS KEPT IN THEIR INDIVIDUAL  
PERSONNEL FILE. THE EMPLOYEE IS RESPONSIBLE TO NOTIFY MANAGEMENT IF CONFLICTS OR  
POTENTIAL CONFLICTS ARISE. DIRECTORS, OFFICERS, AND MANAGERS ARE RESPONSIBLE TO BE AWARE  
OF ANY POTENTIAL CONFLICTS OF INTEREST AT ALL TIMES.

**03. CEO, executive director, top management comp (Part VI, line 15a)**

COMPARATIVE SALARY DATA FROM SIMILAR NON-PROFIT ORGANIZATIONS IS USED BY THE GOVERNING  
BODY TO DETERMINE PROPOSED SALARY FOR THE CEO. THE GOVERNING BODY REVIEWS AND APPROVES  
THE CEO'S COMPENSATION PACKAGE.

**04. Other officer or key employee compensation (Part VI, line 15b)**

COMPARATIVE SALARY DATA FROM SIMILAR NON-PROFIT ORGANIZATIONS IS USED BY SENIOR MANAGEMENT  
TO DETERMINE PROPOSED SALARIES. THE PROPOSED SALARIES ARE SUBMITTED TO THE CEO FOR REVIEW  
AND APPROVAL.

**05. Form 990 availability to public (Part VI, line 18)**

UPON REQUEST, A COPY OF FORM 990 AND FORM 1023 ARE PROVIDED TO THE INDIVIDUAL REQUESTOR.  
THE 990 IS ALSO MADE AVAILABLE ON THE ORGANIZATION'S WEBSITE.



Name of the organization

Employer identification number

CHILDREN OF THE NATIONS

91-1702551

06. Governing documents, etc, available to public (Part VI, line 19)

UPON REQUEST, A COPY OF THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE PROVIDED TO THE INDIVIDUAL REQUESTOR.

# Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <b>CHILDREN OF THE NATIONS</b>	Business or activity to which this form relates <b>FORM 990 - 1</b>	Identifying number <b>91-1702551</b>
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### Part I Election To Expense Certain Property Under Section 179

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)		<b>1</b>
2	Total cost of section 179 property placed in service (see instructions)		<b>2</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions)		<b>3</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-		<b>4</b>
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions		<b>5</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	<b>7</b>	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		<b>8</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8		<b>9</b>
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562		<b>10</b>
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		<b>11</b>
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		<b>12</b>
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

### Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)		<b>14</b>
15	Property subject to section 168(f)(1) election		<b>15</b>
16	Other depreciation (including ACRS)		<b>16</b>

### Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

#### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017		<b>17</b>	24,862
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>		

#### Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		3,181	5	HY	SL	318
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

#### Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L
b	12-year		12 yrs.			S/L
c	40-year		40 yrs.	MM		S/L

### Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28		<b>21</b>	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions		<b>22</b>	25,180
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>		

**For Paperwork Reduction Act Notice, see separate instructions.**

**Federal Supporting Statements**

**2017 PG02**

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

**FORM 990, PART VI, SECTION C, LINE 17**

**STATEMENT #017**

**States where a copy of this Form 990  
is required to be filed:**

California  
Illinois  
Massachusetts  
Ohio  
Oklahoma  
Oregon  
Washington

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

## PROGRAM EXPENSES-DOMINICAN REPUBLIC

Description	Amount
TOTAL	\$ 1,493,820
LESS: IN KIND SERVICES	(300,500)
<b>Total:</b>	<b>\$ 1,193,320</b>

## GRANT ALLOCATIONS - DOMINICAN REPUBLIC

Description	Amount
CLINIC	\$ 34,609
EDUCATION	53,656
EVANGELISM	22,630
OTHER PROJECTS	271,142
VILLAGES	154,308
VENTURE TEAMS	227,645
OTHER EXPENSES	353,570
<b>Total:</b>	<b>\$ 1,117,560</b>

## PROGRAM EXPENSES-MALAWI

Description	Amount
TOTAL	\$ 1,160,824
LESS: IN KIND SERVICES	(37,600)
<b>Total:</b>	<b>\$ 1,123,224</b>

## GRANT ALLOCATIONS-MALAWI

Description	Amount
CHILDREN'S HOMES	\$ 152,557
EDUCATION	257,828
EVANGELISM	22,854
OTHER PROJECTS	88,408
VILLAGES	102,683
VENTURE TEAMS	83,184
OTHER EXPENSES	410,001
<b>Total:</b>	<b>\$ 1,117,515</b>

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

## PROGRAM EXPENSES-SIERRA LEONE

Description	Amount
TOTAL	\$ 966,985
LESS: IN KIND SERVICES	(114,010)
<b>Total:</b>	<b>\$ 852,975</b>

## GRANT ALLOCATIONS-SIERRA LEONE

Description	Amount
CHILDREN'S HOMES	\$ 67,592
EDUCATION	29,882
EVANGELISM	13,162
OTHER PROJECTS	154,935
VILLAGES	214,726
VENTURE TEAMS	14,568
OTHER EXPENSES	104,074
<b>Total:</b>	<b>\$ 598,939</b>

## PROGRAM EXPENSES-UGANDA

Description	Amount
TOTAL	\$ 697,704
LESS: IN KIND SERVICES	(9,930)
<b>Total:</b>	<b>\$ 687,774</b>

## GRANT ALLOCATIONS-UGANDA

Description	Amount
CHILDREN'S HOMES	\$ 55,323
EDUCATION	167,374
EVANGELISM	18,438
OTHER PROJECTS	107,349
VILLAGES	16,217
VENTURE TEAMS	98,492
OTHER EXPENSES	217,575
<b>Total:</b>	<b>\$ 680,768</b>

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

## PROGRAM EXPENSES-INTERNATIONAL

Description	Amount
TOTAL	\$ 820,000
<b>Total:</b>	<b>\$ 820,000</b>

## GRANT ALLOCATIONS-INTERNATIONAL

Description	Amount
EDUCATION	\$ 8,787
EVANGELISM	118,216
OTHER PROJECTS	94,267
VILLAGES	58,460
VENTURE TEAMS	274,659
LESS: OTHER EXPENSES	(415,395)
<b>Total:</b>	<b>\$ 138,994</b>

## OTHER GRANTS AND CONTRIBUTIONS

Description	Amount
GENERAL SUPPORT	\$ 4,637,388
DOMINICAN REPUBLIC	1,242,774
MALAWI	971,267
SIERRA LEONE	489,546
UGANDA	620,356
<b>Total:</b>	<b>\$ 7,961,331</b>

## GRANTS TO FOREIGN ORGANIZATIONS

Description	Amount
CHILDRENS HOMES	\$ 275,472
CLINIC	34,609
EDUCATION	517,527
EVANGELISM	195,300
OTHER PROJECTS	715,741
VILLAGES	546,394
OTHER EXPENSES	669,825
VENTURE TEAMS	698,548
<b>Total:</b>	<b>\$ 3,653,416</b>

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

## PROGRAM SALARIES AND WAGES

<u>Description</u>	<u>Amount</u>
TOTAL	\$ 1,641,657
LESS OFFICER COMPENSATION - CHRISTOPHER	(104,344)
LESS OFFICER COMPENSATION - DEBRA	(73,570)
<b>Total:</b>	<b>\$ 1,463,743</b>

## OTHER EXPENSES

<u>Description</u>	<u>Amount</u>
TOTAL	\$ 799,120
LESS FOREIGN GRANTS	(669,825)
<b>Total:</b>	<b>\$ 129,295</b>

## VENTURE TEAMS

<u>Description</u>	<u>Amount</u>
TOTAL	\$ 797,013
LESS FOREIGN GRANTS	(698,548)
<b>Total:</b>	<b>\$ 98,465</b>

## PROGRAM OTHER EXPENSES

<u>Description</u>	<u>Amount</u>
COMMUNICATIONS	\$ 14,323
FARM	3,448
<b>Total:</b>	<b>\$ 17,771</b>

<u>Description</u>	<u>Amount</u>
COMMUNICATIONS	\$ 7,162
<b>Total:</b>	<b>\$ 7,162</b>

## FUNDRAISING OTHER EXPENSES

<u>Description</u>	<u>Amount</u>
COMMUNICATIONS	\$ 9,075
PRINTING AND PUBLICATIONS	87,168
<b>Total:</b>	<b>\$ 96,243</b>

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

## IN KIND SERVICES

<u>Description</u>	<u>Amount</u>
IN KIND SERVICE REVENUE	\$ 638,215
IN KIND SERVICE EXPENSE	(638,215)
<b>Total:</b>	<b>\$ 0</b>

## SUB-SAHARAN AFRICA-EXPENSES

<u>Description</u>	<u>Amount</u>
MALAWI	\$ 1,160,824
SIERRA LEONE	966,985
UGANDA	697,704
<b>Total:</b>	<b>\$ 2,825,513</b>

## CLOTHING AND HOUSEHOLD GOODS

<u>Description</u>	<u>Amount</u>
TOTAL IN KIND EQUIP AND SUPPLIES	\$ 539,411
LESS COMMERCIAL REAL ESTATE	(60,000)
LESS DRUGS AND MEDICAL SUPPLIES	(44,363)
<b>Total:</b>	<b>\$ 435,048</b>



\* Item was disposed  
of during current year.

## Depreciation Detail Listing

**2017**

Program Services  
For your records only

PAGE 1

Name(s) as shown on return

Social security number/EIN

CHILDREN OF THE NATIONS

91-1702551

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	US WAREHOUSE	12292006	177,453		100.00			177,453	39	SL MM	2.564	45,691	4,550	50,241	4,550
2	LEASEHOLD IMPROVEMENT	01012010	36,568		100.00			36,568	39	SL MM	2.564	8,403	938	9,341	938
3	BUILDINGS (MAIN OFFIC	01182005	125,296		100.00			125,296	39	SL MM	2.564	42,741	3,213	45,954	3,213
4	LOWER OFFICE REMODEL	06302009	29,250		100.00			29,250	39	SL MM	2.564	5,656	750	6,406	750
5	SILVERDALE WATER HOOK	10262010	12,067		100.00			12,067	39	SL MM	2.564	1,918	309	2,227	309
6	TRAILER 1460 LEFT SID	09202012	6,000		100.00			6,000	7	200 DB MQ	8.85	3,343	531	3,874	736
7	TRAILER 14X60 RIGHT S	09202012	12,000		100.00			12,000	7	200 DB MQ	8.85	6,687	1,062	7,749	1,472
8	PAVING SILVERDALE OFF	10172012	23,500		100.00			23,500	15	150 DB MQ	6.48	6,654	1,523	8,177	1,523
9	PAVING SILVERDALE OFF	07012013	7,819		100.00			7,819	15	150 DB HY	6.93	1,905	542	2,447	542
10	BUILDING IMPROVEMENTS	04042013	9,186		100.00			9,186	39	SL MM	2.564	885	236	1,121	236
11	SECURITY SYSTEM	08192013	3,252		100.00			3,252	7	200 DB HY	8.93	1,491	290	1,781	398
12	BUILDING IMPROVEMENTS	07012013	23,676		100.00			23,676	39	SL MM	2.564	2,125	607	2,732	607
13	AIR CONDITIONING	07292014	7,815		100.00			7,815	5	200 DB HY	11.52	3,804	900	4,704	1,302
14	FURNITURE FOR PORTABL	09202012	4,000		100.00			4,000	7	200 DB MQ	8.85	2,228	354	2,582	491
16	PROJECTOR AND CASE	10312006	2,909		100.00			2,909	5		0	2,909		2,909	
21	COMPUTER (MACBOOK)	11042013	1,193		100.00			1,193	5	200 DB HY	11.52	655	137	792	199
22	1996 ISUZU VAN	12302003	9,765		100.00			9,765	5		0	9,765		9,765	
23	WHITE VAN	12122012	13,623		100.00			13,623	5	200 DB MQ	9.58	9,892	1,305	11,197	1,955
25	LAND SILVERDALE OFFIC	01182005	75,000	75,000	100.00			0	5		0				
26	2005 FORD E450 VAN	02202014	8,000		100.00			8,000	5	200 DB HY	11.52	4,469	922	5,391	1,333
28	LAWNMOWER	04222014	1,411		100.00			1,411	5	200 DB HY	11.52	740	163	903	235
29	PHONE SYSTEM	05222015	7,596		100.00			7,596	5	200 DB HY	19.2	3,317	1,458	4,775	1,356
30	COPIER MACHINES - CAP	01012015	20,000		100.00			20,000	5	200 DB HY	19.2	8,000	3,840	11,840	3,570
31	GRAPHIC DESIGN COMPUT	05032017	3,181		100.00			3,181	5	SL HY	10		318	318	318
	Assets Sold/Abandoned														
15	UHF WIRELESS SYSTEM	09082006	2,250		100.00			2,250	5		0	2,250		2,250	
17	COMPUTER RACK SWITCHE	10052007	5,625		100.00			5,625	5		0	5,625		5,625	
18	COMPUTER STORAGE SERV	05052008	3,019		100.00			3,019	5		0	3,019		3,019	
19	APPLE MACBOOK PRO	06042010	3,344		100.00			3,344	5		0	3,289		3,289	
20	APPLE IMAC 27 IN	05292010	2,605		100.00			2,605	5		0	2,562		2,562	

\* Item was disposed  
of during current year.

## Depreciation Detail Listing

**2017**

Program Services  
For your records only

PAGE 2

Name(s) as shown on return

Social security number/EIN

CHILDREN OF THE NATIONS

91-1702551

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
24	LINCOLN NAVIGATOR	01012012	5,820		100.00			5,820	5	200 DB MQ	1.38	5,297	80	5,377	45
27	1988 MERCEDES BENZ TR	06302014	10,000		100.00			10,000	5	200 DB HY	11.52	4,920	1,152	6,072	833
<b>Totals</b>			653,223					578,223				200,240	25,180	225,420	26,911

Land Amount  
Net Depreciable Cost

653,223

CY 179 and CY Bonus  
TOTAL CY Depr including 179/bonus

25,180

ST ADJ:

## Depreciation Reconciliation for CHILDREN OF THE NATIONS

	Cost	Basis	Current Depreciation	Accumulated Depreciation	Bonus Depreciation
Beginning of Year	650,042	575,042	24,862	225,102	
Placed in Service in Current Year	3,181	3,181	318	318	
Removed from Service in Current Year	32,663	32,663	1,232	28,194	
End of Year	620,560	545,560	23,948	197,226	