

EXTENSION GRANTED TO 11/15/08
Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2007

Open to Public Inspection

Form **990**
Department of the Treasury
Internal Revenue Service

A For the 2007 calendar year, or tax year beginning		and ending	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	G Name of organization CHILDREN OF THE NATIONS	
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 3970	
		City or town, state or country, and ZIP + 4 SILVERDALE, WA 98383	
		D Employer identification number 91-1702551	
		E Telephone number (360) 698-7227	
		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶	
G Website: WWW.COTNI.ORG H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) If "Yes," enter number of affiliates ▶ N/A H(c) Are all affiliates included? N/A <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list.) H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No I Group Exemption Number ▶ N/A M Check <input type="checkbox"/> if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).			
J Organization type (check only one) <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 K Check here <input type="checkbox"/> if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.			
L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 4,415,291.			

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Contributions to donor advised funds	1a		
	b Direct public support (not included on line 1a)	1b	4,406,595.	
	c Indirect public support (not included on line 1a)	1c		
	d Government contributions (grants) (not included on line 1a)	1d		
	e Total (add lines 1a through 1d) (cash \$ 4,406,595. noncash \$) ...	1e	4,406,595.	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3 Membership dues and assessments	3		
	4 Interest on savings and temporary cash investments	4	8,696.	
	5 Dividends and interest from securities	5		
	6a Gross rents	6a		
	b Less: rental expenses	6b		
c Net rental income or (loss). Subtract line 6b from line 6a	6c			
7 Other investment income (describe ▶)	7			
Expenses	8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b Less: cost or other basis and sales expenses	8a		
	c Gain or (loss) (attach schedule)	8b		
	d Net gain or (loss). Combine line 8c, columns (A) and (B)	8c		
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	STMT 1		
	a Gross revenue (not including \$ of contributions reported on line 1b) ...	9a		
	b Less: direct expenses other than fundraising expenses	9b		
	c Net income or (loss) from special events. Subtract line 9b from line 9a	9c		
	10a Gross sales of inventory, less returns and allowances	10a		
	b Less: cost of goods sold	10b		
Net Assets	c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c		
	11 Other revenue (from Part VII, line 103)	11		
	12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	4,415,291.	
	13 Program services (from line 44, column (B))	13	2,740,636.	
	14 Management and general (from line 44, column (C))	14	406,394.	
	15 Fundraising (from line 44, column (D))	15	232,367.	
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses. Add lines 16 and 44, column (A)	17	3,379,397.	
	18 Excess or (deficit) for the year. Subtract line 17 from line 12	18	1,035,894.	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,915,211.		
20 Other changes in net assets or fund balances (attach explanation)	20	0.		
21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	2,951,105.		

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	79,984.	71,902.	808.	7,274.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	708,814.	548,805.	148,072.	11,937.
27 Pension plan contributions not included on lines 25a, b, and c				
28 Employee benefits not included on lines 25a - 27				
29 Payroll taxes	39,562.	31,254.	7,517.	791.
30 Professional fundraising fees				
31 Accounting fees	23,917.		23,917.	
32 Legal fees	25,458.		25,458.	
33 Supplies	20,735.		20,735.	
34 Telephone	16,706.		8,353.	8,353.
35 Postage and shipping	443.		443.	
36 Occupancy	22,640.		17,640.	5,000.
37 Equipment rental and maintenance	3,660.		1,830.	1,830.
38 Printing and publications				
39 Travel	23,717.		23,717.	
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	63,587.	42,837.	20,750.	
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 2	2,350,174.	2,045,838.	107,154.	197,182.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	3,379,397.	2,740,636.	406,394.	232,367.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ NoIf "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

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

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

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
CARE FOR ORPHANS AND DESTITUTE CHILDREN AROUND THE WORLD.	
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a DOMINICAN REPUBLIC: SCHOOLS, ORPHANAGE AND CLINIC.	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	820,142.
b FEEDING PROGRAM: SERVING STARVING CHILDREN IN AFRICA, THE CARIBBEAN AND THE USA.	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	32,124.
c MALAWI: ORPHANAGE AND FEEDING PROGRAM	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	996,840.
d SIERRA LEONE: ORPHANAGE AND FEEDING PROGRAM.	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	686,718.
e Other program services (attach schedule) SEE STATEMENT 3	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	204,812.
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	2,740,636.

Form 990 (2007)

Part IV Balance Sheets (See the instructions.)

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

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	351,721.	45	439,544.
	46 Savings and temporary cash investments	214,348.	46	228,236.
	47 a Accounts receivable 47a		47c	
	b Less: allowance for doubtful accounts 47b			
	48 a Pledges receivable 48a	558,562.	48c	558,562.
	b Less: allowance for doubtful accounts 48b			
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable 51a		51c	
	b Less: allowance for doubtful accounts 51b			
	52 Inventories for sale or use	29,133.	52	40,291.
	53 Prepaid expenses and deferred charges		53	
	54 a Investments - publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a	
	b Investments - other securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
	55 a Investments - land, buildings, and equipment: basis 55a		55c	
	b Less: accumulated depreciation 55b			
	56 Investments - other		56	
57 a Land, buildings, and equipment: basis 57a	1,142,637.	57c	1,045,047.	
b Less: accumulated depreciation STMT 4 57b	97,590.			
58 Other assets, including program-related investments (describe ► SEE STATEMENT 5)	631,756.	58	1,120,490.	
59 Total assets (must equal line 74). Add lines 45 through 58	2,373,360.	59	3,432,170.	
Liabilities	60 Accounts payable and accrued expenses	65,387.	60	94,106.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable	391,759.	64b	382,987.
	65 Other liabilities (describe ► SEE STATEMENT 6)	1,003.	65	3,972.
66 Total liabilities. Add lines 60 through 65	458,149.	66	481,065.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	998,826.	67	1,833,393.
	68 Temporarily restricted	916,385.	68	1,117,712.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	1,915,211.	73	2,951,105.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	2,373,360.	74	3,432,170.	

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

a	Total revenue, gains, and other support per audited financial statements	a	4,415,291.
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	0.
c	Subtract line b from line a	c	4,415,291.
d	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	0.
e	Total revenue (Part I, line 12). Add lines c and d	e	4,415,291.

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

a	Total expenses and losses per audited financial statements	a	3,379,397.
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	0.
c	Subtract line b from line a	c	3,379,397.
d	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	0.
e	Total expenses (Part I, line 17). Add lines c and d	e	3,379,397.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
CHRISTOPHER W. CLARK PO BOX 3970 SILVERDALE, WA 98383	PRESIDENT 40.00	53,492.	2,493.	24,000.
DR. DANIEL DIAMOND PO BOX 3970 SILVERDALE, WA 98383	SECRETARY 2.00	0.	0.	0.
JAMES BLESSING PO BOX 3970 SILVERDALE, WA 98383	TREASURER 2.00	0.	0.	0.
DEBRA CLARK PO BOX 3970 SILVERDALE, WA 98383	DIRECTOR 2.00	0.	0.	0.
MICHAEL CANNELL PO BOX 3970 SILVERDALE, WA 98383	DIRECTOR 2.00	0.	0.	0.
DR. MIKE JONES PO BOX 3970 SILVERDALE, WA 98383	DIRECTOR 2.00	0.	0.	0.
DR. MIKE JUNGKEIT PO BOX 3970 SILVERDALE, WA 98383	DIRECTOR 2.00	0.	0.	0.
DR. MARK DESAUTEL PO BOX 3970 SILVERDALE, WA 98383	DIRECTOR 2.00	0.	0.	0.

Yes	No
-----	----

8

75b

75c

75d

X

Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address NONE	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
----- ----- -----				
----- ----- -----				
----- ----- -----				
----- ----- -----				
----- ----- -----				
----- ----- -----				
----- ----- -----				
----- ----- -----				

Yes	No
-----	----

76

77

78a

78b

79

...the ...

□

181a

81b

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI ▶ 88b X		
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed ▶ WA		
b	Number of employees employed in the pay period that includes March 12, 2007 90b 23		
91 a	The books are in care of ▶ RENEE SCHERTZER Telephone no. ▶ (360) 698-7227 Located at ▶ 11992 CLEAR CREEK RD, PO BOX 3970, SILVERDALE, W ZIP + 4 ▶ 98383-3970		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b	X
	If "Yes," enter the name of the foreign country ▶ N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country **N/A**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	8,696.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		8,696.	0.
105 Total (add line 104, columns (B), (D), and (E))					8,696.

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

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

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

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

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes ☐ No ☒(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes ☐ No ☒

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

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

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

Yes	No
-----	----

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

Yes	No
-----	----

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

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

Yes	No
-----	----

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

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

Please
Sign
Here

Signature of officer _____ Date _____
Type or print name and title _____

Paid Preparer's Use Only

Preparer's signature	Date 11/12/08	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. X)
Firm's name (or yours if self-employed), address, and ZIP + 4	EIN		Phone no.

HURLEY, WHITE & WILLIAMS, PS
4312 KITSAP WAY, SUITE 102
BREMERTON, WA 98312

360-479-4611

Form 990 (2007)

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information-(See separate instructions.)

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

OMB No. 1545-0047

2007

Department of the Treasury
Internal Revenue Service

Name of the organization

CHILDREN OF THE NATIONS

Employer identification number

91 1702551

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

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

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

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

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

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

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

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
a Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X	
e Transfer of any part of its income or assets?	2e		X
3 a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a		X
b Did the organization have a section 403(b) annuity plan for its employees?	3b		X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c		X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		X
4 a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a		X
b Did the organization make any taxable distributions under section 4966?	4b		N/A
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c		N/A
d Enter the total number of donor advised funds owned at the end of the tax year			N/A
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year			N/A
f Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts			0.
g Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year			0.

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☒ An organization that normally receives: (1) **more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) **no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

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

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

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Part IV-A

Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	3,121,655.	2,324,726.	2,114,301.	1,266,042.	8,826,724.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	8,575.	2,694.	404.	143.	11,816.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	3,130,230.	2,327,420.	2,114,705.	1,266,185.	8,838,540.
24 Line 23 minus line 17	3,130,230.	2,327,420.	2,114,705.	1,266,185.	8,838,540.
25 Enter 1% of line 23	31,302.	23,274.	21,147.	12,662.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2006) 314,283. (2005) 285,528. (2004) 478,286. (2003) 129,869.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2006) 0. (2005) 0. (2004) 0. (2003) 0.					
c Add: Amounts from column (e) for lines: 15 8,826,724. 16 _____ 17 _____ 20 _____ 21 _____					27c 8,826,724.
d Add: Line 27a total 1,207,966. and line 27b total 0.					27d 1,207,966.
e Public support (line 27c total minus line 27d total)					27e 7,618,758.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f 8,838,540.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 86.1993%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h .1337%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					NONE

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

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2007

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)

N/A

(To be completed **ONLY** by an eligible organization that filed Form 5768)Check ☐ **a** if the organization belongs to an affiliated group.Check ☐ **b** if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for all electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is - The lobbying nontaxable amount is -		
	Not over \$500,000	20% of the amount on line 40	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Yes	No	Amount
		0.

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2007

Name of organization

CHILDREN OF THE NATIONS

Employer identification number

91-1702551

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule—see instructions.)

General Rule—

- ☒ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules—

- ☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ► \$

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions
for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2007)

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	11987 CHEVROLET VAN	091702SL		5.00	17	2,423.			2,423.	2,181.		242.
2	(D) GREEN TRUCK	010100SL		5.00	17	3,000.			3,000.	3,000.		0.
3	1996 ISUZU VAN	123003SL		5.00	17	9,765.			9,765.	6,836.		1,953.
4	TOSHIBA LAPTOP	060104SL		3.00	17	2,101.			2,101.	1,751.		350.
5	HP DV1156CL LAPTOP	041105SL		5.00	17	1,474.			1,474.	442.		295.
6	DVD+R DUPLICATOR	042905SL		5.00	17	1,070.			1,070.	321.		214.
7	COMPAQ LAPTOP	052505SL		5.00	17	1,248.			1,248.	374.		250.
8	DELL INSPIRON 6000	110105SL		5.00	17	1,716.			1,716.	515.		343.
9	LAND (SILVERDALE OFFICE)	011805L		.000		75,000.			75,000.			0.
10	BUILDINGS (MAIN OFFICE, SECONDARY OFFICE, OL SERVER (RACKMOUNT))	011805SL		39.00	17	125,296.			125,296.	6,292.		3,213.
11	(DELL 6350 4U, DUAL PR LAND (DR - NEXT TO THE CLINIC))	083105SL		5.00	17	2,900.			2,900.	870.		580.
12		052705L		.000		16,571.			16,571.			0.
13	BUS	051206SL		5.00	17	5,000.			5,000.	500.		1,000.
14	PROJECTOR/JESUS FILM PROJECT	051906SL		5.00	17	4,092.			4,092.	409.		818.
15	MTSILIZA LAND	011006L		.000		7,171.			7,171.			0.
16	DELL LAPTOP	031706SL		5.00	17	1,194.			1,194.	119.		239.
17	PROJECTOR/JESUS FILM PROJECT	051906SL		5.00	17	4,092.			4,092.	409.		818.
18	CHIWENGO GIRLS HOME	110906SL		5.00	17	2,731.			2,731.	273.		546.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
19	MTSILITZA LAND FOR BOYS HOME	060206L		.000		4,624.			4,624.			0.
20	BANTA LAND	030206L		.000		10,784.			10,784.			0.
21	SAW FOR FARM	050106SL		5.00	17	2,886.			2,886.	289.		577.
22	TILLER FOR FARM	090106SL		5.00	17	690.			690.	69.		138.
23	99 FORD ECONOLINE	032706SL		5.00	17	18,391.			18,391.	1,839.		3,678.
24	1998 ISUZU TROOPER	041406SL		5.00	17	11,266.			11,266.	1,127.		2,253.
25	NISSAN PROJECTOR/JESUS FILM PROJECT	050106SL		5.00	17	15,820.			15,820.	1,582.		3,164.
26	PROJECT	051906SL		5.00	17	4,022.			4,022.	402.		804.
27	HOUSE	100406SL		39.00	17	80,655.			80,655.	431.		2,068.
28	BUS	032406SL		5.00	17	26,498.			26,498.	2,650.		5,300.
29	UHF WIRELESS SYSTEM & TRANSMITTER AUDIO EQUI	090806SL		5.00	17	5,022.			5,022.	502.		1,004.
30	BOAT	092806SL		5.00	17	2,100.			2,100.	210.		420.
31	PROJECTOR AND CASE 1996 CHEVROLET	103106SL		5.00	17	2,909.			2,909.	291.		582.
32	SUBURBAN LT	122906SL		5.00	17	6,680.			6,680.	668.		1,336.
33	2001 NISSAN XTERRA	100106SL		5.00	17	6,265.			6,265.	627.		1,253.
34	LIEBERT UPSTATION GXT2 700VA 2U RACKMOUNT UP 700 FEET OF 25 PAIR,	020106SL		5.00	17	350.			350.	35.		70.
35	24-GAUGE TELEPHONE WIRE SOAPWARE MEDICAL	021506SL		5.00	17	1,000.			1,000.	100.		200.
36	RECORD SOFTWARE	020106SL		5.00	17	1,000.			1,000.	100.		200.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
37	50 LICENSES OF EYEBEAM 1.5 SOFTWARE	072406SL		5.00	17	1,500.			1,500.	150.		300.
38	U.S. WAREHOUSE	122906SL		39.00	17	177,453.			177,453.	190.		4,550.
39	RECORDING STUDIO	110906SL		39.00	17	17,423.			17,423.	56.		447.
40	ELECTRICITY TO REMOTE AREA	121206SL		39.00	17	5,797.			5,797.	6.		149.
41	FARM	100506L		.000		12,420.			12,420.			0.
42	HOUSE	012006SL		39.00	17	6,600.			6,600.	162.		169.
43	OFFICE	090606SL		39.00	17	75,434.			75,434.	564.		1,934.
44	AIR CONDITIONERS	072106SL		5.00	17	5,265.			5,265.	526.		1,053.
45	BATTERY BACKUP STATION AND 8 BATTERIES (DR)	082906SL		5.00	17	1,875.			1,875.	188.		375.
46	1996 DODGE INTREPID	101506SL		5.00	17	3,150.			3,150.	315.		630.
47	MITSUBISHI DOUBLE CABIN	030607200DB		5.00	19B	8,812.			8,812.			1,762.
48	TOYOTA VAN	032007200DB		5.00	19B	5,797.			5,797.			1,159.
49	TOYOTA VAN	052507200DB		5.00	19B	8,696.			8,696.			1,739.
50	YAMAHA MOTORCYCLE	052507200DB		5.00	19B	1,547.			1,547.			309.
51	LAND	030907L		.000		6,265.			6,265.			0.
52	TABLES, SCREENS AND MATTRESSES	112007200DB		5.00	19B	746.			746.			149.
53	COMPUTER RACK, SWITCHES, ROUTERS, SOF	100507200DB		5.00	19B	5,625.			5,625.			1,125.
54	BEDS	060507200DB		5.00	19B	1,750.			1,750.			350.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
55	COMPUTERS	060507	200DB	5.00	19B	2,183.			2,183.			437.
56	GENERATOR	072707	200DB	5.00	19B	2,249.			2,249.			450.
57	LAND - CHICHERE FARM	051107	L	.000		177,000.			177,000.			0.
58	LAND - CHITUPI FARM	052307	L	.000		6,900.			6,900.			0.
59	LAND - MTSILIZA FURNITURE IN RECORDING	111607	L	.000		500.			500.			0.
60	STUDIO	092807	200DB	5.00	19B	986.			986.			197.
61	VEHICLE	062907	200DB	5.00	19B	5,072.			5,072.			1,014.
62	OFFICE EQUIPMENT	062807	200DB	5.00	19B	987.			987.			197.
63	CHIWENGO & CHITUPI FURNITURE	062807	200DB	5.00	19B	4,946.			4,946.			989.
64	MTSILIZA FURNITURE	112607	200DB	5.00	19B	438.			438.			88.
65	BANTA HOME FURNITURE	062607	200DB	5.00	19B	7,684.			7,684.			1,537.
66	BANTA SCHOOL FURNITURE	072507	200DB	5.00	19B	13,912.			13,912.			2,782.
67	FENCE - LOS ROBLES	020907	150DB	15.00	19E	6,569.			6,569.			328.
68	FENCE - ALTAGRACIA	051807	150DB	15.00	19E	4,596.			4,596.			230.
69	SPORTS COURT	080707	150DB	15.00	19E	4,236.			4,236.			212.
70	BEDS	110707	200DB	5.00	19B	2,045.			2,045.			409.
71	AIR CONDITIONER	041207	200DB	5.00	19B	1,945.			1,945.			389.
72	HOUSE	010607	SL	39.00	19I	80,000.			80,000.			1,966.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
73	AIR CONDITIONERS CLINIC	041207200DB	5.00	19B		1,619.			1,619.			324.
74	GAS RANGE (D)UHF WIRELESS SYSTEM	042507200DB	5.00	19B		1,436.			1,436.			287.
75	& TRANSMITTER AUDIO E	090806SL	5.00	17		3,654.			3,654.	365.		365.
76	KAREN JOHNSON COMPUTER VOIP/PHONES & PHONE	030507200DB	5.00	19B		1,413.			1,413.			283.
77	CARD	031207200DB	5.00	19B		4,960.			4,960.			992.
	* TOTAL 990 PAGE 2 DEPR					1149291.		0.	1149291.	37,736.	0.	63,584.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 1

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
GREEN TRUCK	01/01/00	06/01/07	PURCHASED	
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC
	0.	3,000.	0.	3,000.
				0.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
JHF WIRELESS SYSTEM & TRANSMITTER AUDIO EQUIPMENT	09/08/06	05/01/07	PURCHASED	
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC
	0.	3,654.	0.	3,654.
				0.
TO FM 990, PART I, LN 8		6,654.	0.	6,654.
				0.

FORM 990 OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
SHORT-TERM TEAMS	574,170.	574,170.		
CHILDRENS FUND	599,570.	599,570.		
EQUIPMENT	1,711.	1,711.		
INTERNS	155,053.	155,053.		
OTHER PROJECTS	129,591.	129,591.		
CLINIC	54,150.	54,150.		
FEEDING	53,176.	53,176.		
FARM	57,380.	57,380.		
VILLAGE	100,696.	100,696.		
SKILLS CENTER	33,971.	33,971.		
VEHICLES	44,609.	44,609.		
ORPHANAGE	3,979.	3,979.		
OTHER EXPENSES	344,936.	237,782.	107,154.	
FUNDRAISING	197,182.			197,182.
TOTAL TO FM 990, LN 43	2,350,174.	2,045,838.	107,154.	197,182.

FORM 990	OTHER PROGRAM SERVICES	STATEMENT	3
DESCRIPTION OF OTHER PROGRAM SERVICES	GRANTS AND ALLOCATIONS	EXPENSES	
UGANDA	0.	163,192.	
INTERNS AND OTHER PROJECTS	0.	41,620.	
TOTAL TO FORM 990, PART III, LINE E		204,812.	

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	4
DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
1987 CHEVROLET VAN	2,423.	2,423.	0.
1996 ISUZU VAN	9,765.	8,789.	976.
OSHIBA LAPTOP	2,101.	2,101.	0.
IP DV1156CL LAPTOP	1,474.	737.	737.
DVD+R DUPLICATOR (W/BUILT-IN 160GB HD)	1,070.	535.	535.
COMPAQ LAPTOP	1,248.	624.	624.
DELL INSPIRON 6000 LAPTOP	1,716.	858.	858.
LAND (SILVERDALE OFFICE)	75,000.	0.	75,000.
BUILDINGS (MAIN OFFICE, SECONDARY OFFICE, OLD WAREHOUSE)	125,296.	9,505.	115,791.
SERVER (RACKMOUNT) (DELL 6350 4U, DUAL PROCESSOR, WIN 2K3, 3X180GB RAI	2,900.	1,450.	1,450.
LAND (DR - NEXT TO THE CLINIC)	16,571.	0.	16,571.
BUS	5,000.	1,500.	3,500.
PROJECTOR/JESUS FILM PROJECT	4,092.	1,227.	2,865.
MTSILIZA LAND	7,171.	0.	7,171.
DELL LAPTOP	1,194.	358.	836.
PROJECTOR/JESUS FILM PROJECT	4,092.	1,227.	2,865.
APPLIANCES FOR CHIWENGO GIRLS HOME	2,731.	819.	1,912.
MTSILITZA LAND FOR BOYS HOME	4,624.	0.	4,624.
BANTA LAND	10,784.	0.	10,784.
SAW FOR FARM	2,886.	866.	2,020.
FILLER FOR FARM	690.	207.	483.
99 FORD ECONOLINE	18,391.	5,517.	12,874.
1998 ISUZU TROOPER	11,266.	3,380.	7,886.
NISSAN	15,820.	4,746.	11,074.
PROJECTOR/JESUS FILM PROJECT	4,022.	1,206.	2,816.

CHILDREN OF THE NATIONS

91-1702551

HOUSE	80,655.	2,499.	78,156.
BUS	26,498.	7,950.	18,548.
VHF WIRELESS SYSTEM &			
TRANSMITTER AUDIO EQUIPMENT	5,022.	1,506.	3,516.
BOAT	2,100.	630.	1,470.
PROJECTOR AND CASE	2,909.	873.	2,036.
1996 CHEVROLET SUBURBAN LT	6,680.	2,004.	4,676.
2001 NISSAN XTERRA	6,265.	1,880.	4,385.
LIEBERT UPSTATION GXT2 700VA			
1U RACKMOUNT UPS	350.	105.	245.
100 FEET OF 25 PAIR, 24-GAUGE			
TELEPHONE WIRE	1,000.	300.	700.
SOAPWARE MEDICAL RECORD			
SOFTWARE	1,000.	300.	700.
50 LICENSES OF EYEBEAM 1.5			
SOFTWARE	1,500.	450.	1,050.
U.S. WAREHOUSE	177,453.	4,740.	172,713.
RECORDING STUDIO	17,423.	503.	16,920.
ELECTRICITY TO REMOTE AREA	5,797.	155.	5,642.
FARM	12,420.	0.	12,420.
HOUSE	6,600.	331.	6,269.
OFFICE	75,434.	2,498.	72,936.
5 AIR CONDITIONERS	5,265.	1,579.	3,686.
BATTERY BACKUP STATION AND 8			
BATTERIES (DR)	1,875.	563.	1,312.
1996 DODGE INTREPID	3,150.	945.	2,205.
MINISUBISHI DOUBLE CABIN	8,812.	1,762.	7,050.
TOYOTA VAN	5,797.	1,159.	4,638.
TOYOTA VAN	8,696.	1,739.	6,957.
YAMAHA MOTORCYCLE	1,547.	309.	1,238.
LAND	6,265.	0.	6,265.
TABLES, SCREENS AND MATTRESSES	746.	149.	597.
COMPUTER RACK, SWITCHES,			
ROUTERS, SOFTWARE, ETC.	5,625.	1,125.	4,500.
BEDS	1,750.	350.	1,400.
COMPUTERS	2,183.	437.	1,746.
GENERATOR	2,249.	450.	1,799.
LAND - CHICHERE FARM	177,000.	0.	177,000.
LAND - CHITUPI FARM	6,900.	0.	6,900.
LAND - MTSILIZA	500.	0.	500.
FURNITURE IN RECORDING STUDIO	986.	197.	789.
VEHICLE	5,072.	1,014.	4,058.
OFFICE EQUIPMENT	987.	197.	790.
CHIWENGO & CHITUPI FURNITURE	4,946.	989.	3,957.
MTSILIZA FURNITURE	438.	88.	350.
SANTA HOME FURNITURE	7,684.	1,537.	6,147.
SANTA SCHOOL FURNITURE	13,912.	2,782.	11,130.
FENCE - LOS ROBLES	6,569.	328.	6,241.
FENCE - ALTAGRACIA	4,596.	230.	4,366.
SPORTS COURT	4,236.	212.	4,024.
BEDS	2,045.	409.	1,636.
AIR CONDITIONER	1,945.	389.	1,556.
HOUSE	80,000.	1,966.	78,034.

CHILDREN OF THE NATIONS

91-1702551

AIR CONDITIONERS CLINIC	1,619.	324.	1,295.
AS RANGE	1,436.	287.	1,149.
AREN JOHNSON COMPUTER	1,413.	283.	1,130.
POIP/POHONES & PHONE CARD	4,960.	992.	3,968.
TOTAL TO FORM 990, PART IV, LN 57	1,142,637.	97,590.	1,045,047.

FORM 990 OTHER ASSETS STATEMENT 5

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CONSTRUCTION IN PROGRESS	631,756.	916,481.
DEFERRED PURCHASES	0.	204,009.
TOTAL TO FORM 990, PART IV, LINE 58	631,756.	1,120,490.

FORM 990 OTHER LIABILITIES STATEMENT 6

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
ACCRUED INTEREST ON NOTE PAYABLE	1,003.	3,972.
TOTAL TO FORM 990, PART IV, LINE 65	1,003.	3,972.

Depreciation and Amortization 990
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

CHILDREN OF THE NATIONS

FORM 990 PAGE 2

91-1702551

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 the instructions for a higher limit for certain businesses	1	125,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	500,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2007	17	43,880.
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		

Section B - Assets Placed in Service During 2007 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		84,848.	5 YRS.	HY	200DB	16,968.
c 7-year property						
d 10-year property						
e 15-year property		15,401.	15 YRS.	HY	150DB	770.
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	01/07	80,000.	39 yrs.	MM	S/L	1,966.

Section C - Assets Placed in Service During 2007 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	21	
22	Total. 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 instr.	22	63,584.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use								25
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2007 tax year:					
	:	:			
	:	:			
43 Amortization of costs that began before your 2007 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44