

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2002Department of the Treasury
Internal Revenue ServiceUnder 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

Open to Public
Inspection

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

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

C Name of organization
CHILDREN OF THE NATIONS
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 3970
 City or town, state or country, and ZIP + 4
SILVERDALE, WA 98383-3970

D Employer identification number
91-1702551

E Telephone number
(360) 698-7227

F Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) ▶

G Web site ▶ **WWW.CONTI.ORG**

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

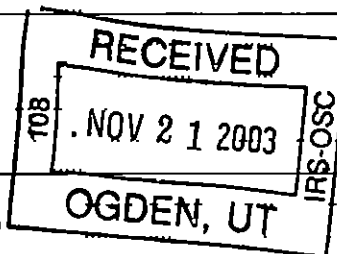
K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **945,409.**

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? **N/A** ☐ Yes ☐ No
 (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Enter 4-digit GEN ▶
M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1a	945,226.	1d	945,226.
	a	Direct public support	1b		2	
	b	Indirect public support	1c		3	
	c	Government contributions (grants)			4	183.
	d	Total (add lines 1a through 1c) (cash \$ 945,226. noncash \$)			5	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			6a	
	3	Membership dues and assessments			6b	
	4	Interest on savings and temporary cash investments			6c	
	5	Dividends and interest from securities			7	
	6a	Gross rents				
	b	Less rental expenses				
	c	Net rental income or (loss) (subtract line 6b from line 6a)				
Expenses	7	Other investment income (describe ▶)				
	8a	Gross amount from sale of assets other than inventory	(A) Securities	(B) Other		
	b	Less cost or other basis and sales expenses	8a			
	c	Gain or (loss) (attach schedule)	8b			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
	8d					
	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including \$ of contributions reported on line 1a)	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				
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)					
10c						
Net Assets	11	Other revenue (from Part VII, line 103)			11	
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	945,409.
	13	Program services (from line 44, column (B))			13	873,753.
	14	Management and general (from line 44, column (C))			14	112,857.
	15	Fundraising (from line 44, column (D))			15	9,763.
	16	Payments to affiliates (attach schedule)			16	
	17	Total expenses (add lines 16 and 44, column (A))			17	996,373.
	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	-50,964.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	132,538.
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	81,574.	



CHILDREN OF THE NATIONS

91-1702551

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

Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) cash \$732,788. noncash \$	732,788.	732,788.		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	60,000.	24,000.	36,000.	0.
26	Other salaries and wages	116,581.	116,581.		
27	Pension plan contributions				
28	Other employee benefits	1,000.		1,000.	
29	Payroll taxes				
30	Professional fundraising fees	8,461.		1,473.	6,988.
31	Accounting fees	1,834.		1,834.	
32	Legal fees	10.		10.	
33	Supplies	8,666.		7,382.	1,284.
34	Telephone	10,310.	353.	9,957.	
35	Postage and shipping	9,498.		9,392.	106.
36	Occupancy	20,975.	31.	20,023.	921.
37	Equipment rental and maintenance	20,117.		20,117.	
38	Printing and publications	1,192.		1,115.	77.
39	Travel	3,181.		2,794.	387.
40	Conferences, conventions, and meetings	189.		189.	
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	1,571.		1,571.	
43	Other expenses not covered above (itemize)				
a		43a			
b		43b			
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B), (C), and (D) carry these totals to lines 13-15	996,373.	873,753.	112,857.	9,763.

Joint Costs Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ►

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.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others)**a SIERRA LEONE: ORPHANAGE AND FEEDING PROGRAM.**

(Grants and allocations \$) 205,910.

b DOMINICAN REPUBLIC: SCHOOLS AND ORPHANAGE.

(Grants and allocations \$) 331,023.

c MALAWI: ORPHANAGE AND FEEDING PROGRAM

(Grants and allocations \$) 257,642.

d FEEDING PROGRAM: SERVING STARVING CHILDREN IN AFRICA, THE CARRIBEAN AND THE USA.

(Grants and allocations \$) 76,738.

e Other program services (attach schedule) STATEMENT 1 (Grants and allocations \$)

2,440.

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

873,753.

Part IV Balance Sheets

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		45		
	46 Savings and temporary cash investments	134,749.	46	79,120.	
	47 a Accounts receivable	47a			
	b Less allowance for doubtful accounts	47b	47c		
	48 a Pledges receivable	48a			
	b Less allowance for doubtful accounts	48b	48c		
	49 Grants receivable		49		
	50 Receivables from officers, directors, trustees, and key employees		50		
	51 a Other notes and loans receivable	51a			
	b Less allowance for doubtful accounts	51b	51c		
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges		53		
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54		
	55 a Investments - land, buildings, and equipment: basis	55a			
	b Less accumulated depreciation	55b	55c		
56 Investments - other		56			
57 a Land, buildings, and equipment: basis	57a	20,869.			
b Less accumulated depreciation	57b	14,549.	57c	6,320.	
58 Other assets (describe <input type="checkbox"/>)			58		
59 Total assets (add lines 45 through 58) (must equal line 74)		142,640.	59	85,440.	
Liabilities	60 Accounts payable and accrued expenses		10,102.	60	3,866.
	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			64b	
	65 Other liabilities (describe <input type="checkbox"/>)			65	
66 Total liabilities (add lines 60 through 65)		10,102.	66	3,866.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted			67	
	68 Temporarily restricted			68	
	69 Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds		0.	70	0.
	71 Paid-in or capital surplus, or land, building, and equipment fund		0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds		132,538.	72	81,574.
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		132,538.	73	81,574.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		142,640.	74	85,440.	

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

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

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
CHRISTOPHER W. CLARK 12804 LAKE AVE NW POULSBO, WA 98370	PRESIDENT 40	60,000.	0.	0.
DR. DANIEL DIAMOND 2202 WEST RIDGE CT. SILVERDALE, WA 98383	SECRETARY 2	0.	0.	0.
JAMES BLESSING 4055 4TH AVE NE SEATTLE, WA 98105	TREASURER 2	0.	0.	0.
DEBRA CLARK 12804 LAKE AVE NW POULSBO, WA 98370	DIRECTOR 2	0.	0.	0.
REV. AUGUSTINE DAVIES 1050 22ND STREET ORLANDO, FL 32805	DIRECTOR 2	0.	0.	0.
DR. ROSE HOLDREN 6531 LAKE DRIVE BREMERTON, WA 98312	DIRECTOR 2	0.	0.	0.
DR. MIKE JONES 1114 W. 9TH STREET PORT ANGELES, WA 98363	DIRECTOR 2	0.	0.	0.
DR. MIKE JUNGKEIT 18480 VIKING WAY POULSBO, WA 98370	DIRECTOR 2	0.	0.	0.
ROBERT TULLOCH 9111 68TH AVE NW GIG HARBOR, WA 98332	DIRECTOR 2	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule ☐ Yes ☒ No

Form 990 (2002)

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) 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					
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					183.
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.		0.	183.
105 Total (add line 104, columns (B), (D), and (E))					183.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

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

▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

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

I have prepared this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true and correct.

10/31/03

Date

Christopher W Clark President

Type or print name and title

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 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

2002

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

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 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 1 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 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)	3	X
4 Do you have a section 403(b) annuity plan for your employees?	4	X

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	721,755.	634,200.	644,779.	406,053.	2,406,787.
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, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	234.	165.	185.	45.	629.
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	721,989.	634,365.	644,964.	406,098.	2,407,416.
24 Line 23 minus line 17	721,989.	634,365.	644,964.	406,098.	2,407,416.
25 Enter 1% of line 23	7,220.	6,344.	6,450.	4,061.	
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 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum 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: (2001) 0. (2000) 0. (1999) 0. (1998) 0.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, 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: (2001) 0. (2000) 0. (1999) 0. (1998) 0.					
c Add: Amounts from column (e) for lines 15 2,406,787. 16 _____ 17 _____ 20 _____ 21 _____					27c 2,406,787.
d Add: Line 27a total 0. and line 27b total 0.					27d 0.
e Public support (line 27c total minus line 27d total)					27e 2,406,787.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f 2,407,416.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99.9739%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h .0261%

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, 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 7 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? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement.)	31	
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	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 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 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(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 11 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)

Yes	No	Amount
		0.

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

N/A

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

[illegible]

▶ ☐ Yes ☒ No

N/A

[illegible]

FORM 990	OTHER PROGRAM SERVICES	STATEMENT	1
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DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
AFRICAN STUDENTS REVENUE		1,770.
INTERNS REVENUE		670.
TOTAL TO FORM 990, PART III, LINE E		2,440.

Children of the Nations, EIN 91-1702551
Fixed Asset Depreciation Worksheet
Form 990 Part IV Balance Sheets Line 57b Attachment
Tax Year 2002

COTN Depreciation Schedule

Item	Date	Cost	Salvage	Recovery	Life yrs	Method	Depr Amount
EQUIPMENT							
1995 Canon BJC-6000 Printer	1995	\$200	\$0	\$200	5	SL	
1995 FAX	1995	\$300	\$0	\$300	10	SL	\$36 00
1996 Computer	1995	\$270	\$0	\$270	5	SL	
1997 Computer	1996	\$1,000	\$0	\$1,000	5	SL	
1997 Phone System	1996	\$500	\$0	\$500	10	SL	\$58 34
1998 Phone System	1998	\$300	\$0	\$300	10	SL	\$33 75
1999 Cannon Copier	1999	\$865	\$0	\$865	6	SL	
1999 Home Office Phone	1999	\$76	\$0	\$76	10	SL	\$8 40
2001 Compaq 1711 CL Computer	2001	\$1,600	\$0	\$1,600	5	SL	
Battery Backup	1999	\$108	\$0	\$108	5	SL	\$27 00
Chris' Cell Phone	1996	\$250	\$0	\$250	10	SL	\$30 00
Compaq Computer	1999	\$250	\$0	\$250	5	SL	\$62 50
HP Laser 4000 Printer	1996	\$500	\$0	\$500	5	SL	
HP Photo Scanner	1996	\$500	\$0	\$500	5	SL	
HP Photo Smart Printer	1996	\$1,200	\$0	\$1,200	5	SL	
Office Furniture	1995	\$500	\$0	\$500	10	SL	\$60 00
Storage Racks	1996	\$700	\$50	\$650	10	SL	\$76 00

VEHICLES

1985 Mazda Truck B2000	1999	\$2,650	\$250	\$2,400	6	SL	\$480 00
Blue Bus	1996	\$100	\$10	\$90	9	SL	\$12 00
Ford Van	1996	\$3,000	\$500	\$2,500	5	SL	
GMC Truck	1995	\$3,000	\$600	\$2,400	6	SL	
Green Truck	1999	\$3,000	\$250	\$2,750	5	SL	\$687 50
		\$20,369	\$1,660	\$19,609			\$1,571