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Form 990-EZ

**Short Form**  
**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)

OMB No 1545-1150

2007

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2007 calendar year, or tax year beginning 2007, and ending 20

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Termination  
☐ Amended return  
☐ Application (pending)

**C** Name of organization, number and street, city, town, state, and ZIP code  
 Please use IRS label or print or type See Specific Instructions  
WEST AFRICAN MERCY MISSION  
PO BOX 185  
NORTH PRAIRIE WI 53153

**D** Employer identification number  
34-2005006  
34-2005006

**E** Telephone number  
262-347-7271

**F** Group Exemption Number         

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

**G** Accounting method ☒ Cash ☐ Accrual  
 Other (specify)         

**I** Website: WWW.WAMMINC.ORG

**J** Organization type (check only one): ☒ 501(c)(3) ☐ 4947(a)(1) or ☐ 527

**H** Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

**K** Check ☐ if the organization is not a section 509(a)(3) reporting 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** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$100,000 or more, file Form 990 instead of Form 990-EZ. \$ 63,059.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	62,840.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	219.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory. Subtract line 5b from line 5a (attach schedule)	5c	
	6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including contributions reported on line 1)	6a	
Expenses	6b	Less: direct expenses of fundraising expenses	6b	
	6c	Net income or (loss) from special events and activities. Subtract line 6b from line 6a	6c	
	7a	Gross sales of inventory (less returns and allowances)	7a	
	7b	Less: cost of goods	7b	
	7c	Gross profit or (loss) from sales of inventory. Subtract line 7b from line 7a	7c	
	8	Other revenue (describe)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	63,059.
	10	Grants and similar amounts paid (attach schedule)	10	17,850.
	11	Benefits paid for or for members	11	
Not Assets	12	Salaries, compensation, and employee benefits	12	38,500.
	13	Professional fees and other payments to independent contractors	13	545.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Print publications, postage, and shipping	15	481.
	16	Other expenses (describe) <u>OPERATING EXP</u>	16	5,668.
	17	Total expenses. Add lines 10 through 16	17	63,044.
	18	Net assets or fund balances at end of year. Subtract line 17 from line 9	18	15.
Not Assets	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	10,531.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	10,546.

**Part II Balance Sheets** - If total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	10,531.	22 10,546.
23 Land and buildings		23
24 Other assets (describe)		24
25 Total assets	10,531.	25 10,546.
26 Total liabilities (describe)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	10,531.	27 10,546.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2007)

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US990EZ1 Rev 1

Form 990-EZ (2007) WEST AFRICAN MERCY MISSION

34-2005006 Page 2

Part III Statement of Program Service Accomplishments (See the instructions)		Expenses
What is the organization's primary exempt purpose? SERVING WEST AFRICA		(Required for 501(c)(3) & (4) organizations and 4947(a)(1) trusts, optional for others)
28	(Grants \$ ) If this amount includes foreign grants, check here	28a
29	(Grants \$ ) If this amount includes foreign grants, check here	29a
30	(Grants \$ ) If this amount includes foreign grants, check here	30a
31	Other program services (attach schedule) (Grants \$ ) If this amount includes foreign grants, check here	31a
32	Total program service expenses (add lines 28a through 31a)	32

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See the instr.)				
(A) Name and address	(B) Title & average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred comp	(E) Expense account and other allowances
STEPHEN L JOHN PLANO TX	CHAIRMAN 4			
JIM FERWERDA MUKWONAGO WI	TREASURER 2			
BRIAN MCINTYRE NORTH PRARIE W	EXECUTIVE	38,500.		
TOM GRUENNERT MUKWONAGO WI	VICE CHAIR 2			

Part V Other Information (Note the statement requirement in General Instruction V)		Yes	No
33 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	33		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T			
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	36		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0	
b Did the organization file Form 1120-POL for this year?	37b		
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b		
39 501(c)(7) organizations Enter			
a Initiation fees and capital contributions included on line 9	39a		
b Gross receipts, included on line 9, for public use of club facilities	39b		

Form 990-EZ (2007)

Form 990-EZ (2007) WEST AFRICAN MERCY MISSION

34-2005006 Page 3

**Part V Other Information** (Note the statement requirement in General Instruction V.) (Continued)

- 40 a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911                     , section 4912                     , section 4955
- b 501(c)(3) and (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 an explanation
- c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
- d Enter amount of tax on line 40c reimbursed by the organization
- e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
- 41 List the states with which a copy of this return is filed. WI
- 42a The books are in care of REVEREND BRIAN MCINTYRE Telephone no. 262-347-7271  
Located at PO BOX 185 NORTH PRARIE, WI ZIP + 4 53153-
- 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)?
- If "Yes," enter the name of the foreign country
- c At any time during the calendar year, did the organization maintain an office outside of the US?
- If "Yes," enter the name of the foreign country
- 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here                       
and enter the amount of tax-exempt interest received or accrued during the tax year 43

Please  
Sign  
Here

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

Signature of officer James P. FerwerdaDate 10 APRIL 2008Type or print name and title JAMES P. FERWERDA TREASURERPaid  
Preparer's  
Use Only

Preparer's signature Megan Gruennert Date 4-10-08 Check if self-employed ☒ Preparer's SSN or PTIN (See Gen. Inst. X)                     

Firm's name (or yours if self-employed), MEGAN GRUENNERT CPA EIN 20-0471016

address, and ZIP + 4 252 STATE STREET SE SUITE 210 Phone no 616-481-3181

GRAND RAPIDS MI 49503-

Form 990-EZ (2007)

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

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

**Supplementary Information - (See separate instructions.)**

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

OMB No 1545-0047

2007

Name of the organization

WEST AFRICAN MERCY MISSION

Employer identification number

34-2005006

<b>Part I</b>	<b>Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees</b>
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(See 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
Total number of other employees paid over \$50,000				

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services	
1	2019
2	2020
3	2021
4	2022
5	2023
6	2024
7	2025
8	2026
9	2027
10	2028
11	2029
12	2030
13	2031
14	2032
15	2033
16	2034
17	2035
18	2036
19	2037
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177	2195
178	2196
179	2197
180	2198

(See 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
Total number of others receiving over \$50,000 for professional services			

<b>Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services</b>	
---	--

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

(a) Name and address of each independent contractor paid more than \$50,000		(b) Type of service	(c) Compensation
Total number of other contractors receiving over \$50,000 for other services			

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

Schedule A (Form 990 or 990-EZ) 2007

Schedule A (Form 990 or 990-EZ) 2007 WEST AFRICAN MERCY MISSION

34-2005006 Page 2

<b>Part III</b> Statements About Activities (See 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)		1	X
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			
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
3a 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
4a 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		
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c		
d Enter the total number of donor advised funds owned at the end of the tax year	▶ _____		
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	▶ _____		
f Enter the total number of separate funds or accounts owned at the end of the tax 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	▶ 1		
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year	▶ 10,546.		

Schedule A (Form 990 or 990-EZ) 2007

Schedule A (Form 990 or 990-EZ) 2007 WEST AFRICAN MERCY MISSION

34-2005006 Page 3

**Part IV Reason for Non-Private Foundation Status** (See 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 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 gover- ning documents?		(e) Amount of support
			Yes	No	
Total					

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

Schedule A (Form 990 or 990-EZ) 2007

Schedule A (Form 990 or 990-EZ) 2007 WEST AFRICAN MERCY MISSION

34-2005006 Page 6

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

(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		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred.)			
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 - Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 The lobbying nontaxable amount is - 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000	41	
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.)

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

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

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

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	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
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.

Schedule A (Form 990 or 990-EZ) 2007



Schedule A (Form 990 or 990-EZ) 2007 WEST AFRICAN MERCY MISSION

34-2005006 Page 7

**Part VII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See the instructions.)

- |  |  |        |    |
|--|--|--------|----|
| 51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? |  | Yes    | No |
| a  | Transfers from the reporting organization to a noncharitable exempt organization of:   |        |    |
|  | (i) Cash   | 51a(i) | X  |
|  | (ii) Other assets  | a(ii)  | X  |
| b  | Other transactions   |        |    |
|  | (i) Sales or exchanges of assets with a noncharitable exempt organization  | b(i)   | X  |
|  | (ii) Purchases of assets from a noncharitable exempt organization  | b(ii)  | X  |
|  | (iii) Rental of facilities, equipment, or other assets   | b(iii) | X  |
|  | (iv) Reimbursement arrangements  | b(iv)  | X  |
|  | (v) Loans or loan guarantees   | b(v)   | X  |
|  | (vi) Performance of services or membership or fundraising solicitations  | b(vi)  | X  |
| c  | Sharing of facilities, equipment, mailing lists, other assets, or paid employees   | c      | X  |
| d  | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. |        |    |

[illegible]

- 52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? . . . . . ☐ Yes ☒ No
- b If "Yes," complete the following schedule

[illegible]

Schedule A (Form 990 or 990-EZ) 2007