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DLN: 93493131007150

Form **990**

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 1545-0047 2008

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

Cho.	ck if an	pplicable	C Name of organization		D Employer ider	ntification number
_	ess cha	ange use IRS	First Children's Finance		41-1694837	,
– Nam	ne chan		Doing Business As		E Telephone nui	mber
– _{Initia}	al returi		Number and street (or P O box if mail is not delivered to street addi	ress) Room/suite	(612) 338-3	
– Tem	nınatıor	Instruc- tions.	212 3RD AVENUE NORTH No 310	ness, meeni, saite	G Gross receipts	s \$ 2,132,866
– Ame	ended re	eturn	City or town, state or country, and ZIP + 4			
– _{Appl}	ıcatıon	pending	MINNEAPOLIS, MN 554011437			
		F Na	me and address of Principal Officer	H(a) Is thu	Ls a group return i	for
			D CUTTS	affilia		⊤Yes ▼ No
			RD AVENUE NORTH No 310 EAPOLIS,MN 554011437	H(b) Are all	affiliates included	d?
Tax	-exemp	pt status 🔽 501(c	c) (3) ◀ (insert no)	1 ' '		See instructions)
We	b site	:: ► www firstchild	rensfinance org	_	Exemption Nun	•
				<u> </u>		
(Туре	of orga	anization 🔽 Corpora	tion	L Year of For	mation 1991 M S	State of legal domicile
					1	
Dan	t I	Summary				
			ne organization's mission or most significant activities			
ן ע	I	First Children's Fi	nance is a national non-profit that brings business and fina	ncial resources	to strenathen, s	upport and expand
		child care and ear	ly education businesses First Children's Finance provides	financing, cons	ulting, training,	
eoremance.	;	assistance tailore	d to meet the needs of child care and early education provi	ders and advoc	ates	
<u> </u>	2	Check this box	ıf the organization discontinued its operations or disposed	of more than 2	5% of its assets	
5	3	Number of voting	members of the governing body (Part VI, line 1a)		3 _	16
5	4	Number of indeper	ndent voting members of the governing body (Part VI, line 1	lb)	. 4 _	16
<u>6</u>	5	Total number of e	mployees (Part V , line 2a)		5 _	19
			olunteers (estimate if necessary)		6	0
Houvilles &			ated business revenue from Part VIII, line 12, column (C)			0
`		3	iness taxable income from Form 990-T, line 34	•	74 <u> </u>	0
\rightarrow		Tree difference bus	The standard medical medical standard s	Prio	r Year	Current Year
	8	Contributions on	d grants (Part VIII line 1h)			
를			d grants (Part VIII, line 1h)	•	2,284,185	1,689,596
E	9		revenue (Part VIII, line 2g)	•	187,168	265,521
2	10		me (Part VIII, column (A), lines 3, 4, and 7d)	•	198,665	177,749
	11	-	Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			C
	12	lotal revenue—a 12)	dd lines 8 through 11 (must equal Part VIII, column (A), li	ne	2,670,018	2,132,866
	13		ar amounts paid (Part IX, column (A), lines 1-3)		208,070	297,650
	14		or for members (Part IX, column (A), line 4)		,	
	15	•	ompensation, employee benefits (Part IX, column (A), lines	5-		
8		10)				1 112 001
Expenses		10)			757,173	1,113,091
<u></u> → 1	16a	,	draising fees (Part IX, column (A), line 11e)		757,173	
.55 L	16a b	Professional fund	draising fees (Part IX, column (A), line 11e) spenses, Part IX, column (D), line 25 118,666		757,173	
		Professional fund (Total fundraising ex			757,173 837,101	C
	ь	Professional fund (Total fundraising ex Other expenses	penses, Part IX, column (D), line 25 118,666			1,255,562
	b 17	Professional fund (Total fundraising ex Other expenses Total expenses	(Part IX, column (A), lines 11a-11d, 11f-24f)		837,101	1,255,562 2,667,103
	b 17 18	Professional fund (Total fundraising ex Other expenses Total expenses	(Penses, Part IX, column (D), line 25 \frac{118,666}{} (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A))		837,101 1,802,344	1,255,562 2,667,103
	b 17 18	Professional fund (Total fundraising ex Other expenses Total expenses	epenses, Part IX, column (D), line 25 118,666) (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A)) penses Subtract line 18 from line 12		837,101 1,802,344 867,674	1,255,562 2,667,103 -534,237 End of Year
	b 17 18 19	Professional fund (Total fundraising ex Other expenses Total expenses— Revenue less ex Total assets (Pa	rpenses, Part IX, column (D), line 25 \frac{118,666}{} \) (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A)) penses Subtract line 18 from line 12 rt X, line 16)		837,101 1,802,344 867,674 ng of Year 8,148,035	1,255,562 2,667,103 -534,237 End of Year 8,992,635
	b 17 18 19 20 21	Professional fund (Total fundraising ex Other expenses Total expenses— Revenue less ex Total assets (Pa	rpenses, Part IX, column (D), line 25 118,666) (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A)) penses Subtract line 18 from line 12 rt X, line 16) Part X, line 26)		837,101 1,802,344 867,674 ng of Year 8,148,035 2,566,324	1,255,562 2,667,103 -534,237 End of Year 8,992,635 3,945,161
net Assets or Fund Balances	b 17 18 19 20 21	Professional fund (Total fundraising ex Other expenses Total expenses— Revenue less ex Total assets (Pa Total liabilities (I	repenses, Part IX, column (D), line 25 118,666) (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A)) penses Subtract line 18 from line 12 rt X, line 16) Part X, line 26) nd balances Subtract line 21 from line 20		837,101 1,802,344 867,674 ng of Year 8,148,035	1,255,562 2,667,103 -534,237 End of Year 8,992,635 3,945,161
	b 17 18 19 20 21	Professional fund (Total fundraising ex Other expenses Total expenses Revenue less ex Total assets (Pa Total liabilities (I) Net assets or fur Signature BI	repenses, Part IX, column (D), line 25 118,666) (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A)) penses Subtract line 18 from line 12 rt X, line 16) Part X, line 26) nd balances Subtract line 21 from line 20	Beginni	837,101 1,802,344 867,674 ng of Year 8,148,035 2,566,324 5,581,711	1,255,562 2,667,103 -534,237 End of Year 8,992,635 3,945,161 5,047,474
net Assets or Fund Balances	b 17 18 19 20 21	Professional fund (Total fundraising ex Other expenses Total expenses Revenue less ex Total assets (Pa Total liabilities (I Net assets or funder penalties of pe	repenses, Part IX, column (D), line 25 118,666) (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A)) penses Subtract line 18 from line 12 rt X, line 16) Part X, line 26) nd balances Subtract line 21 from line 20	Beginni ng schedules and s	837,101 1,802,344 867,674 ng of Year 8,148,035 2,566,324 5,581,711	1,255,562 2,667,103 -534,237 End of Year 8,992,635 3,945,161 5,047,474
Fund Balances	b 17 18 19 20 21 22	Professional fundaments (Total fundraising ex Other expenses Total expenses Revenue less ex Total assets (Pa Total liabilities (IN Net assets or fur Signature Bl Under penalties of pa and belief, it is true,	repenses, Part IX, column (D), line 25 118,666 (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A)) penses Subtract line 18 from line 12 rt X, line 16) Part X, line 26) nd balances Subtract line 21 from line 20 ock ergury, I declare that I have examined this return, including accompanying correct, and complete Declaration of preparer (other than officer) is based.	Beginni ng schedules and sised on all informations 2010-	837,101 1,802,344 867,674 ng of Year 8,148,035 2,566,324 5,581,711	1,255,562 2,667,103 -534,237 End of Year 8,992,635 3,945,161 5,047,474
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Part Part Presences Paid Presences	b 17 18 19 20 21 22 t III	Professional fund (Total fundraising ex Other expenses Total expenses— Revenue less ex Total assets (Pa Total liabilities (I) Net assets or funder penalties of peand belief, it is true, ***** ****** ****** ****** ******	repenses, Part IX, column (D), line 25 118,666 (Part IX, column (A), lines 11a-11d, 11f-24f) -add lines 13-17 (must equal Part IX, line 25, column (A)) penses Subtract line 18 from line 12 rt X, line 16) Part X, line 26) nd balances Subtract line 21 from line 20 OCK erjury, I declare that I have examined this return, including accompanying correct, and complete Declaration of preparer (other than officer) is based or early subtract line 21 from line 20 OCK Erjury, I declare that I have examined this return, including accompanying correct, and complete Declaration of preparer (other than officer) is based or early subtract line 25 from line 20 OCK Erjury, I declare that I have examined this return, including accompanying correct, and complete Declaration of preparer (other than officer) is based or early subtract line 25 from line 20 OCK Erjury, I declare that I have examined this return, including accompanying correct, and complete Declaration of preparer (other than officer) is based or early subtract line 25 from line 20 OCK Erjury, I declare that I have examined this return, including accompanying correct, and complete Declaration of preparer (other than officer) is based or early subtract line 21 from line 20 OCK Erjury, I declare that I have examined this return, including accompanying correct, and complete Declaration of preparer (other than officer) is based or early subtract line 21 from line 20 OCK OCK Erjury, I declare that I have examined this return, including accompanying correct line 21 from line 20 OCK Erjury, I declare that I have examined this return, including accompanying correct line 21 from line 20 OCK Erjury, I declare that I have examined this return, including accompanying correct line 21 from line 20	Beginni Ing schedules and sized on all information depends on the control of the	837,101 1,802,344 867,674 ng of Year 8,148,035 2,566,324 5,581,711 tatements, and to the on of which prepare	1,255,562 2,667,103 -534,237 End of Year 8,992,635 3,945,161 5,047,474 te best of my knowledge r has any knowledge
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Form 990 (2008) Part III Statement of Program Service Accomplishments (See the instructions.)

1	Briefly describe the org		ging relationships that bring economic powe	er and viability to the business of child	1 care
	Did the organizat	on undertake any significant pi	rogram services during the year whi	ch were not listed on	
	the prior Form 99	0 or 990-EZ?			es 🔽 No
3		these new services on Schedu	ile O significant changes in how it conduc	ta any program	
3	•	· · · · · · · · · ·	3		es 🔽 No
	If "Yes," describe	these changes on Schedule O			
4	Section 501(c)(3	and (4) organizations and 494	each of the organization's three larg 47 (a)(1) trusts are required to repor or each program service reported		
4a	business of child ca families with low to centers and homes improving the supp families and that ar Informing and particentral and state of specializing in making development, improprojects that otherwinquiry through ong the purpose of pron Missouri GROWTH F consultation and grengagement FCF competitively to pa FCF assists program CONSULTING AND TEATLY Care and Eduproviders who partificancial and managiowa DHS, Communalso developed trail consultants to build develop a set of but components are Fir Over a period of ye state-certified curric Virtual Business Resistiveys, and thread issues CHILDREN'S private sector interest of their work to levisystem FCF strateg high quality, sustain	nce was founded in 1991 with a mission of the primary to a moderate incomes Program and Serviby increasing the business knowledge by of quality child care C. Providing accommitted to quality and growth D cipating in sustainable state and nation fice administrative and technical supporting loans to child care businesses-home overent and expansion. FCF is certificative lack access to capital and for large oring servicing of the loan. In March of noting quality through child care center. UND. FCF's Growth Fund was established that increase the supply and sustainants that increase the supply and sustainant that increase the supply and	2,215,464 including grants of \$ on to help children thrive and learn by forging arget populations are child care businesses (inces Goals First Children's Finance works to of their leaders B Improving family self-suitess to capital coupled with technical assistation assistation and public sector knowled all systems for improving child care business of systems Program and Services Descriptions and centers in eight states (IA, KS, MI, Med as a Community Development Financial 1 terprojects with a financing gap FCF engage 2008, FCF launched the Quality First program or home improvements or facility expansion the din Minnesota in 2006 as a "venture philicanability of targeted high-quality early care 5 states (MN, ND, SD, MI, and IA) In particulated on service to children from lower incomeness condition, creating a business plan, and consulting and training are at the heart of a July 2007, Minnesota DHS contracted with Fig System pilot, Parent Aware FCF continues by to achieve and sustain gains in classroom differest the business side of quality child care provider resource counselors housed in Chilinquines on financing and management necegint essential components for creating and manel Management, Facility, Partnership, Govinesota Department of Human Services and anel Management, Facility, Partnership, Govinesota Department of Human Services and are curriculum is now an integral part of early at Children's Finance's newest technical assiss related topics may help to connect early caren's Chamber of Commerce is a membership atting for the business side of child care. Gerem and to ensure that their work can be integrated topics may help to connect early caren's Chamber of Commerce is a membership atting for the business side of child care. Gerem and to ensure that their work can be into actionable to the management capacity of child of families FCF builds models for strategic involves strategically with its partners to take the strategically with its partners to take the strategically with its partners to take the stra	centers and family care providers) the ward A Improving the sustainability fficiency and community stability by fifticency and community stability by ince for child care businesses that serdge and engagement in the businesses ses and quality services F Developing LOAN FUND - FCF is unique as a N, MO, ND, SD, and TX)-for the purposite that the provide test in the provide grants of up to \$5,000 on FCF has approved grants in Iowa anthropy" fund to make investments and education programs over an extendant of the provide grants of that plan in FCF's programs and services Some CF to provide business and managers to help Parent Aware participants are quality In 2008, FCF entered into a function of the provide distance in Iowa - Child Care Resource and for Care Resource and Marketing - Business of the program with a goal of mobilizing the and education business providers up program with a goal of mobilizing fieral Strategies FCF intentionally for egrated wit other efforts to strengthe care and early education businesses estiments in the business of child care estimated in the s	and serve children from and viability of child care increasing and/or ve low to middle income side of child care E g and sustaining strong lending institution, loses of facility inche for smaller ECE inicial assistance from first to eligible borrowers for Minnesota, and in the form of expert ended period of high enters are chosen ding full-time programs BUSINESS RESOURCES, exelution expert enter assistance to the ECE diress organizational, new partnership with Referral Trainings FCF has es and child care licensing F has and continues to inable businesses These of Child Care Training usiness trainings into a ng site, Eager to Learn - interactive opportunities, on economic and finance and sustaining broad in spartnerships at all levels in the child care to provide child care that is and early education
4b	(Code) (Expenses \$	including grants of \$) (Revenue \$)
4c	(Code) (Expenses \$	including grants of \$) (Revenue \$)
4d	, -	services (Describe in Schedule	•	(5)	,
	(Expenses \$	ıncludıng	grants of \$)	(Revenue \$)

Part IV	Checklist of	Required	Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		Νο
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C,	4	Yes	
5	Section $501(c)(4)$, $501(c)(5)$, and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"			N o
	complete Schedule D, Part IV	9		110
10 11	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part $\sqrt{2}$ Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D,	10		No
11	Parts VI , VII , VIII , IX , or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νο
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If</i> "Yes," complete Schedule F, Part III	16		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		Νο
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Νο
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section $501(c)(3)$ and $501(c)(4)$ organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

Part IV Checklist of Required Schedules (Continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
		28a		Νo
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		Νo
С	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		Νo
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If</i> "Yes," complete Schedule M	30		Νo
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νo
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," complete Schedule N, Part II	32		Νo
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		Νo
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		Νο
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal			
	of U.S. Information Returns. Enter -0- if not applicable			
h	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable			
D	1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable		.,	
3 -	gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this			
	return			
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this			
	return?	3a		Νo
	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	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)?	4a		Νο
b	If "Yes," enter the name of the foreign country			
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Νo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νo
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		Νo
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		Νo
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to			
_	file Form 8282?	7c		Νo
d	If "Yes," indicate the number of Forms 8282 filed during the year			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal			
_	benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	V	Νο
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as	7g	Yes	
	required?	7h	Yes	
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds and section $509(a)(3)$			
	supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the	8		
	year [?]			
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
_	Did the organization make any taxable distributions under section 4966?	9a		
10	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club			
-	facilities			
11	Section 501(c)(12) organizations Enter			
	Gross income from members or shareholders			
	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
4.7				
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? If "Yes," enter the amount of tax-exempt interest received or accrued during the	12a		
D	year			

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A.	Governing	Body and	Management

			Yes	No				
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.							
1a	Enter the number of voting members of the governing body 1a 16							
Ь	Enter the number of voting members that are independent 1b 16							
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?							
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?							
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?							
5	Did the organization become aware during the year of a material diversion of the organization's assets?							
6	Does the organization have members or stockholders?							
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?							
Ь	b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? .							
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following							
а	the governing body?	8a	Yes					
Ь	each committee with authority to act on behalf of the governing body?	8b	Yes					
9a	Does the organization have local chapters, branches, or affiliates?	9a		No				
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b						
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes					
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		Νο				

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	Yes	
		TOD	1 63	

Section C. Disclosure

- $\textbf{17} \quad \text{List the States with which a copy of this Form 990 is required to be filed} \quad \text{MN,MI,IA,KS,MO,ND,SD,TX,WI}$
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply own website. another's website view upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

Gary Jager 212 THIRD AVENUE NORTH STE 310 MINNEAPOLIS,MN 554011437 (612) 279-6504

Part VII

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

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

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

Check this box if the organization did no	t compens	ate any	OHIC	ei, u	mec	ισι, τι	uste	e of key employee		
Check this box if the organization did no	(B)	Posii t	tion (cheo	ck a ')		uste	(D) Reportable	(E) Reportable	(F) Estimated amount of other
(A) Name and Title	Average hours per week	Individual Trustee or Director	stitutional Trustee	Officei	Ke) emplojee	nest compensated Notee	Former	compensation from the organization (W- 2/1099MISC)	compensation from related organizations (W- 2/1099- MISC)	compensation from the organization and related organizations

Part VIII Continued

			(ition that	•						(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee		Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
1b Total							•	138,80	1 0	3,960

Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►1

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
GABRIEL & ASSOCIATES 1544 GOODRICH AVENUE ST PAUL, MN 55105	CONSULTING	106,870
3. Total number of independent contractors (including these in 1) who recoved more than the	100 000 in compansation	

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization

Statement of Revenue

				(A) Total Revenue	(B) Related or	(C) Unrelated	(D) Revenue
				Total Revenue	Exempt	Business	Excluded from
					Function Revenue	Revenue	Tax under IRC 512, 513, or 514
	1a	Federated campaigns 1	a .				
nt st	ь	Membership dues					
50	c	1t Fundraising events	•				
मू स		10					
ਣੇੰਛੂ	d	Related organizations					
ons sin	e	Government grants (contributions) 16	·				
真	f	All other contributions, gifts, grants, and similar amounts not included above	1,193,446				
真さ	g	16 Noncash contributions included in					
Contributions, gifts, grants and other similar amounts		lines 1a-1f \$					
-	h	Total (Add lines 1a-1f)		1,689,596			
- CU			Business Code				
Program Serwice Revenue	2a	Loan interest income	900,099	207,860	207,860		
	b	CONSULTING FEES	541,610	46,136	46,136		
93	С	Corcoran rental house	531,110	11,525	11,525		
₹	d		-				
ه 2	e		-				
ž Š	f	All other program service revenue					
ξ	g	Total. Add lines 2a-2f					
	3	► \$ 265,521 Investment income (including div	Idands Interest				
		other similar amounts)	idends, interest	177,749			177,749
		Income from investment of tax-exempt I	ond proceeds				
	4		▶				
	5	Royalties					
	6-	(ı) Real Gross Rents	(II) Personal				
	6a b	Less rental					
	С	expenses Rental income					
		or (loss)					
	d	Net rental income or (loss)	<u>, ▶</u>				
		(1) Securities Gross amount	(II) O ther				
	7a	from sales of assets other					
		than inventory					
	Ь	Less cost or other basis and					
	С	sales expenses Gain or (loss)					
	d	Net gain or (loss)					
	8a		<u>. </u>				
	oa	Gross income from fundraising events (not including					
ë		\$ of contributions reported on line					
Other Revenue		1c) See Part IV, line 18					
ě		Attach Schedule G if total exceeds \$15,000					
4	ь	Less direct expenses b					
툿	c	Net income or (loss) from fundrais					
_	9a	Gross income from gaming	<u> </u>				
		activities See part IV, line 19					
		Complete Schedule G ıf total exceeds \$15,000					
		a					
	b	Less direct expensesb					
	C	Net income or (loss) from gaming	activities 				
	10a	Gross sales of inventory, less					
		returns and allowances .					
	ь	Less cost of goods sold b					
	c	Net income or (loss) from sales o					
		Miscellaneous Revenue	Business Code				
	11a						
	ь						
	С						
	d	All other revenue					
	e	Total. Add lines 11a-11d	\$				
	12	Total Revenue. Add lines 1h, 2g,	3, 4, 5, 6d, 7d,	2,132,866	265,521	0	177,749
		8c, 9c, 10c, and 11e	▶				

Part IX Statement of Functional Expenses

A	Section 501(c)(3) and 501(c)(4) orgalised by the section 501(c)(4) orgalised by the section 501(c)(4) organized by the section 501(c)(6) organized by the se).
Do ı	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21				<u> </u>
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	297,650	297,650		
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16		·		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	142,761	89,940	28,552	24,269
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	815,152	597,386		57,956
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	7,329	5,674	1,082	573
9	Other employee benefits	60,575	45,197	9,489	5,889
10	Payroll taxes	88,074	64,941	15,883	7,250
11	Fees for services (non-employees)				
а	Management				
b	Legal	1,306	210	1,096	_
c	Accounting	14,900		14,900	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	262,809	245,270	17,539	
12	Advertising and promotion	53,897	51,095	2,802	
13	Office expenses	111,365	69,155	37,807	4,403
14	Information technology				
15	Royalties				
16	Occupancy	103,824	73,564	18,903	11,357
17	Travel	80,732	79,628	380	724
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				_
19	Conferences, conventions and meetings	51,335	48,120	2,803	412
20	Interest	130,087	130,087		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	39,264	30,820	4,791	3,653
23	Insurance	21,044	16,517	2,419	2,108
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	PROVISION FOR LOAN LOSS	308,028	308,028		
b	LOSS ON REPOSSESSED PRO	31,113	31,113		
c	BO A RD/CO MMITTEE	10,908	6,515	4,393	
d	Rental Property Expense	10,138	10,138		
e	MISCELLANEOUS	8,758	142	8,616	
f	All other expenses	16,054	14,274	1,708	72
25	Total functional expenses. Add lines 1 through 24f	2,667,103	2,215,464	332,973	118,666
26	Joint Costs. Check if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X	Balance	Shoot
	Balance	Sneer

					(A) Beginning of year		(E End o	3) fyear
	1	Cash—non-interest-bearing				1		7
	2	Savings and temporary cash investments			4,627,538	2		5,966,498
	3	Pledges and grants receivable, net			1,201,421	3		129,537
	4	Accounts receivable, net			307	4		4,183
	5	Receivables from current and former officers, directors, trustees, other related parties Complete Part II of Schedule L				5		
	6	Receivables from other disqualified persons (as defined under see persons described in section $4958(c)(3)(B)$ Complete Part II of S		6				
	7	Notes and loans receivable, net			2,078,982	7		2,634,573
	8	Inventories for sale or use				8		
\$	9	Prepaid expenses and deferred charges			18,140	9		10,612
Assets	10a	Land, buildings, and equipment cost basis	10a	530,269				
•	ь	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10b	350,159	123,412	10c		180,110
	11	Investments—publicly traded securities				11		
	12	Investments—other securities See Part IV, line 11 $\it Complete Part Schedule D$	t VII c	nf .		12		
	13	Investments—program-related See Part IV, line 11 $\it Complete Pair of Schedule D$.		13				
	14	Intangible assets		14				
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule D	98,235	15		67,122		
	16	Total assets. Add lines 1 through 15 (must equal line 34)			8,148,035	16		8,992,635
	17	Accounts payable and accrued expenses .			127,123	17		109,821
	18	Grants payable		18				
	19	Deferred revenue		19		434,807		
	20	Tax-exempt bond liabilities		20				
Š.	21	Escrow account liability		21				
Liabilities	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified						
ä		persons Complete Part II of Schedule L		•		22		
	23	Secured mortgages and notes payable to unrelated third parties			1,107,554	23		1,116,158
	24	Unsecured notes and loans payable			1,331,250	24		2,284,375
	25	Other liabilities Complete Part X of Schedule D			397	25		0
	26	Total liabilities. Add lines 17 through 25			2,566,324	26		3,945,161
s e o		Organizations that follow SFAS 117, check here ► ✓ and complet through 29, and lines 33 and 34.	ete lin	es 27				
Balance	27	Unrestricted net assets			3,157,868	27		2,974,406
<u> </u>	28	Temporarily restricted net assets			2,423,843	28		2,073,068
돧	29	Permanently restricted net assets				29		
or Fund		Organizations that do not follow SFAS 117, check here ► □ and lines 30 through 34.	comp	lete				
	30	Capital stock or trust principal, or current funds				30		
Assets	31	Paid-in or capital surplus, or land, building or equipment fund .				31		
	32	Retained earnings, endowment, accumulated income, or other fun	ds			32		
ě	33	Total net assets or fund balances			5,581,711	33		5,047,474
_	34	Total liabilities and net assets/fund balances			8,148,035	34		8,992,635
Pa	rt XI	Financial Statements and Reporting						
		·					Yes	No

Dart YT	Financial	Statements	and Reporting

1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νο
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits?	3b		_

OMB No 1545-0047

SCHEDULE A **Public Charity Status and Public Support** (Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

h

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)nonexempt charitable trusts. Attach to Form 990 or Form 990-F7. See separate instructions.

Open to Public Inspection

Name of the organization Employer identification number First Children's Finance 41-1694837 Reason for Public Charity Status (to be completed by all organizations) (See Instructions) organization is not a private foundation because it is (Please check only **one** organization) A church, convention of churches, or association of churches described in Section 170(b)(1)(A)(i). A school described in **Section 170(b)(1)(A)(ii).** (Attach Schedule E) A hospital or a cooperative hospital service organization described in Section 170(b)(1)(A)(iii). (Attach Schedule H) A medical research organization operated in conjunction with a hospital described in Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state An organization operated for the benefit of a college or university owned or operated by a governmental unit described in Section 170(b)(1)(A)(iv). (Complete Part II) A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in Section 170(b)(1)(A)(vi) (Complete Part II) A community trust described in Section 170(b)(1)(A)(vi) (Complete Part II) An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See Section 509(a)(2). (Complete Part III) 10 An organization organized and operated exclusively to test for public safety. See Section 509(a)(4). (See instructions.) An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See Section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h **b** Type II c Type III - Functionally Integrated d Type III - Other By checking this box. I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) Yes No and (III) below, the governing body of the the supported organization? 11g(i)

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (See Instructions))	organization in		the orga	ou notify nization of your	, ,	ation in rganized	(vii) A mount of support?
			Yes	No	Yes	No	Yes	No	
Total									

(ii) a family member of a person described in (i) above?

(iii) a 35% controlled entity of a person described in (i) or (ii) above?

Provide the following information about the organizations the organization supports

11q(ii)

11q(iii)

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

	(Complete only if you chec	keu tile box of	1 line 5, 7, or	0 01 Part I.)				
	ublic Support							
	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	1,802,450	1,524,887	640,090	2,284,185		1,689,596	7,941,208
2	Tax revenues levied for the organization's benefit and either paid to or expended on							
_	its behalf The value of services or facilities							
3	furnished by a governmental unit to the organization without charge							
4	Total. Add line 1-3	1,802,450	1,524,887	640,090	2,284,185		1,689,596	7,941,208
5	The portion of total contribution by each							
	person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)							3,773,116
6	Public Support subtract line 5 from line							
U	4							4,168,092
Т	otal Support							
	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
7	A mounts from line 4	1,802,450	203,167	640,090	2,284,185	χ - 7	1,689,596	7,941,208
8	Gross income from interest, dividends,							
	payments received on securities loans, rents, royalties and income from similar sources	118,094	203,167	241,630	372,326		397,134	1,332,351
9 10	Net income from unrelated business activities, whether or not the business is regularly carried on Other income Do not include gain or loss							
	from the sale of capital assets (Explain in Part IV)							
11	Total Support (Add lines 7 through 10)							9,273,559
12	Gross receipts from related activities, etc	(See instruction	s)			12		465,335
13 C	First Five Years. If the Form 990 is for the organization, check this box and stop here omputation of Public Support Perc		st, second, third	l, fourth, or fifth	tax year as a 5	01(c)(▶ ┌
14	Public Support Percentage for 2008 (line 6	column (f) dıvıd	ed by line 11 co	lumn (f))		14		44.950 %
15	Public Support Percentage for 2007 Sched	ule A , Part IV - A	, line 26f			15		53.760 %
	33 1/3% Test - 2008. If the organization did and stop here. The organization qualifies as 33 1/3% Test - 2007. If the organization did	a publicly supp	orted organizatio	on				
17a	box and stop here. The organization qualifies 10% Facts and Circumstances Test - 2008. Impore, and if the organization meets the "facts are the state of the	If the organization to the contraction of the contr	on did not check ances" test, che	a box on line 1: ck this box and	stop here. Exp	laın ın	Part IV ho	w the
b	organization meets the "facts and circumst 10% Facts and Circumstances Test - 2007. I more, and if the organization meets the "fac	If the organizations ts and circumst	on did not check ances" test, che	a box on line 1: ck this box and	3, 16a, 16b, or i I stop here. Exp	17a ar Iain in	nd line 15 i Part IV ho	w
18	the organization meets the "facts and circu Private Foundation. If the organization did							►□

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	received from other than disqualified						
	persons that exceed the greater of 1% of						
	the total of lines 9, 10c, 11, and 12 for						
	the year or \$5,000						
С	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and stop here						▶ □
	manufaction of Dublic Compact Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			•	.orumin (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (ne 13 column /f	<u> </u>	17	
	-			-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line

17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2008

▶□

Part IV	Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)
	Facts and Circumstances Test

Schedule A (Form 990 or 990-EZ) 2008

OMB No 1545-0047

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Open to Public Inspection

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- ◆ Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- ◆ Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- ◆ Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- ◆ Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- ◆ Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

	e organization answered "Ye ection 501(c)(4), (5), or (6) organi	s," to Form 990, Part IV, Line 5 (Pizations, complete Part III	roxy Tax)	(.,,)			
N a	ime of the organization	Lationic complete rare iii		Employer ide	ntıfıcat	ion numbe	r
Firs	st Children's Finance			41-1694837			
Par		oy all organizations exempt e the instructions for Schedule					
1	Provide a description of the or	ganızatıon's dırect and ındırect politi	ıcal campaıgn act	tivities in Part IV			
2	Political expenditures				\$		
3	V olunteer hours						
Pai	To be completed b for Schedule C for d	oy all organizations exempt etails.)	under sectio	n 501(c)(3). (See the	ınstru	ictions	
1	Enter the amount of any excise	e tax incurred by the organization un	der section 4955	5	\$		
2	Enter the amount of any excise	e tax incurred by organization manag	jers under sectio	n 4955	\$		
3	If the organization incurred in	a section 4955 tax, did it file Form 4	1720 for this year	r?		☐ Yes	┌ No
4a	Was a correction made?					☐ Yes	┌ No
b	If "Yes," describe in Part IV						
Pai		y all organizations exempt for Schedule C for details.)	under sectio	n 501(c), except sec	tion 5	5 01 (c)(3	3).
1	Enter the amount directly expe	ended by the filing organization for se	ection 527 exem	pt function activities	\$		
2	Enter the amount of the filing of 527 exempt funtion activities	organization's internal funds contribu	ited to other orga	nızatıons for section	\$		
3	Total of direct and indirect exe 1120-POL, line 17b	empt function expenditures Add line	s 1 and 2 and en	ter here and on Form	\$		
4	Did the filing organization file I	Form 1120-POL for this year?				☐ Yes	┌ No
5	were made Enter the amount p political contributions received	nd Employer Identification Number (paid and indicate if the amount was p d and promptly and directly delivered action committee (PAC) If additiona	oaid from the filing d to a separate po	g organization's own interna olitical organization, such a	al funds as a se	or were	nents
	(a) Name	(b) Address	(c) EIN	(d) A mount paid from filing organization's internal funds If none, enter - 0 -	con a dıre	A mount of tributions nd prompt ectly delive eparate po anization enter -(received ily and ered to a plitical If none,
					1		
					+		
					+		
					1		
					1		

d Grassroots non-taxable amount

f Grassroots lobbying expenditures

e Grassroots ceiling amount (150% of line d, column (e))

P	art II-A To be completed by (election under sec						768
	Check If the filing organization	belongs to an affili	ated group				
<u>B</u>	Check If the filing organization Limits on Lo (The term "expenditure	(a) Filing Organization's Totals	(b) Affiliated Group Totals				
1a	Total lobbying expenditures to influe						
ь	Total lobbying expenditures to influe	nce a legislative b	ody (direct lobby	yıng)			
c	Total lobbying expenditures (add line	es 1a and 1b)					
d	Other exempt purpose expenditures						
e	Total exempt purpose expenditures	(add lines 1c and 1	Ld)				
f	f Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000 The lobbying nontaxable amount is: 20% of the amount on line 1e						
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% o	of the excess over \$	500,000			
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% o	of the excess over \$	51,000,000			
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of	f the excess over \$1	1,500,000			
	Over \$17,000,000	\$1,000,000					
	Grassroots nontaxable amount (ente	er 25% of line 1f)					
h	Subtract line 1g from line 1a Enter	0- ıflıne g ıs more	than line a				
i	Subtract line 1f from line 1c Enter-	0- ıflıne fıs more t	than line c				
j	j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reposection 4911 tax for this year?						┌ Yes ┌ No
	(Some organizations tha columns below.		on 501(h) el	ection do not	: have to cor		he five
	Lobb	ying Expendit	ures During	4-Year Avera	ging Period		
	Calendar year (or fisca beginning in)	l year	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
_2a	Lobbying non-taxable amount						
	Lobbying ceiling amount (150% of line 2a, column(e))						
	: Total lobbying expenditures						

Schedule C (Form 990 or 990-EZ) 2008

. Hedule C (F	01111 990 01 990-E2) 2008		Page
Part II-B	To be completed by organizations exempt under section $501(c)(3)$ that h	nave NOT file	ed Form
	5768 (election under section 501(h)). (See the instructions for Schedule C fo	r details.)	
		(a)	(b)

		(a)		(B)	
		Yes	No	A mount	
L	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of				
а	Volunteers?		No		
ь	Paid staff or management (include compensation in expenses reported on lines c through i)?	Yes			
c	Media advertisements?		Νo		
d	Mailings to members, legislators, or the public?		Νo		
e	Publications, or published or broadcast statements?		Νo		
f	Grants to other organizations for lobbying purposes?		Νo		
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		5,87	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		Νo		
i	Other activities If "Yes," describe in Part IV		Νo		
j	Total lines 1c through			5,87	
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No		
b	If "Yes" enter the amount of any tax incurred under section 4912				
С	If "Yes" enter the amount of any tax incurred by organization managers under section 4912				

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B
To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
а	Current Year	2a \$	
b	Carryover from last year	2b \$	
c	Total	2c \$	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 \$	
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 \$	
_	raxable amount of lobbying and pontical expenditures (into be total minus 5 and 1)	1 2 4	

Part IV Supplemental Information

Dues, assessments and similar amounts from members

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1, Also, complete this part for any additional information

Ident if ier	Return Reference	Explanation

1 \$

Part IV Supplemental Information							
Ident if ier	Return Reference	Explanation					

Schedule C (Form 990 or 990EZ) 2008

For Paperwork Reduction Act Notice, see the Intructions for Form 990

OMB No 1545-0047

Open to Public Inspection

Schedule D (Form 990) 2008

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements ▶ Attach to Form 990. To be completed by organizations that

Name of the organization **Employer identification number** First Children's Finance 41-1694837

answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Pai	Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.							
	organization answered les to roini s	(a) Donor advised funds	(b) Funds and other accounts					
1	Total number at end of year	(a, b one: aavisea ianas	(5) Famas and extrem decodings					
	Aggregate Contributions to (during year)							
	Aggregate Grants from (during year)							
	Aggregate value at end of year							
5		Lucare in writing that the access hold in don	er advusad					
5	Did the organization inform all donors and donor ad funds are the organization's property, subject to the	e organization's exclusive legal control?	Г Yes					
6	Did the organization inform all grantees, donors, an used only for charitable purposes and not for the be impermissible private benefit?	enefit of the donor or donor advisor or other	☐ Yes ☐ No					
Par	t II Conservation Easements. Complete	e if the organization answered "Yes" t	o Form 990, Part IV, line 7.					
2	Purpose(s) of conservation easements held by the Preservation of land for public use (e.g., recrea Protection of natural habitat Preservation of open space Complete lines 2a-2d if the organization held a qua	tion or pleasure) Preservation of an Preservation of ce	historically importantly land area rtified historic structure of a conservation easement					
-	on the last day of the tax year		Held at the End of the Year					
а	Total number of conservation easements		2a					
ь	Total acreage restricted by conservation easemer	ate	2b					
C 	Number of conservation easements on a certified	• •	2c					
d	Number of conservation easements included in (c) acquired after 8/17/06	2d					
3	Number of conservation easements modified, trans	ferred, released, extinguished, or terminate	d by the organization during					
	the taxable year 🕨							
4	Number of states where property subject to conser	vation easement is located ►						
5	Does the organization have a written policy regards enforcement of the conservation easements it hold		ations, and Yes No					
6	Staff or volunteer hours devoted to monitoring, insp	pecting and enforcing easements during the	year ►					
7	A mount of expenses incurred in monitoring, inspec	ting, and enforcing easements during the ye	ear ► \$					
8	Does each conservation easement reported on line $170(h)(4)(B)(i)$ and $170(h)(4)(B)(ii)$?	2(d) above satisfy the requirements of sec	tion Yes No					
9	In Part XIV, describe how the organization reports balance sheet, and include, if applicable, the text o the organization's accounting for conservation ease	f the footnote to the organization's financial ements	statements that describes					
Part	Organizations Maintaining Collecti Complete if the organization answered		or Other Similar Assets.					
1a	If the organization elected, as permitted under SFA art, historical treasures, or other similar assets helprovide, in Part XIV, the text of the footnote to its f	d for public exhibition, education or researc	ch in furtherance of public service,					
b	If the organization elected, as permitted under SFA historical treasures, or other similar assets held fo provide the following amounts relating to these item	r public exhibition, education, or research i						
	(i) Revenues included in Form 990, Part VIII, line	1	► \$					
	(ii) Assets included in Form 990, Part X		► \$					
2	If the organization received or held works of art, his following amounts required to be reported under SF		or financial gain, provide the					
а	Revenues included in Form 990, Part VIII, line 1		F \$					
b	Assets included in Form 990 Part Y		b - ¢					

Cat No 52283D

3	TITE Organizations Maintaining Collections of A	• •, •••						
	Using the organization's accession and other records, check a items (check all that apply)	ny of th	ne fol	lowing that are	a sıgnıfıcant u	se of its collection		
а	Public exhibition	d	Γ	Loan or exch	ange programs			
b	Scholarly research	e	Γ	Other				
С	Preservation for future generations							
4	Provide a description of the organization's collections and exp Part XIV	laın hov	w the	y further the or	ganızatıon's ex	empt purpose in		
5	During the year, did the organization solicit or receive donation assets to be sold to raise funds rather than to be maintained a					ılar	res (Г No
Par	Trust, Escrow and Custodial Arrangements Part IV, line 9, or reported an amount on Form				nization answ	ered "Yes" to Fo	rm 9	90,
1a	Is the organization an agent, trustee, custodian or other internincluded on Form 990, Part X?	nediary	forc	ontributions oi	r other assets r	ot	r es	┌ No
b	If "Yes," explain why in Part XIV and complete the following to	ble						
						A mou	nt	
с	Beginning balance				1c			
d	Additions during the year				1d			
e	Distributions during the year				1e			
f	Ending balance				1f			
2a	Did the organization include an amount on Form 990, Part X, I	ne 21?				Γ,	fes	No
	If "Yes," explain the arrangement in Part XIV							
Pa	rt V Endowment Funds. Complete if the organizati	_					Faur V	na ro Da alı
4.	(a)Current Year	(D) Prior '	rear (c) iwo	Years Back (d)	Three Years Back (e)	Four Y	ears back
1a	Beginning of year balance	-						
ь	Contributions	_						
c	Investment earnings or losses	_						
d	Grants or scholarships	_						
e	Other expenditures for facilities and programs	_						
f	Administrative expenses	_						
g	End of year balance	_						
2	Provide the estimated percentage of the year end balance held	das						
а	Board designated or quasi-endowment 🕨							
	•							
b	Permanent endowment 🕨							
b c	Permanent endowment Term endowment							
		ızatıon	that a	are held and ac	Iministered for	the		
c	Term endowment ► Are there endowment funds not in the possession of the organ organization by	ızatıon	that a	are held and ac	Iministered for		Yes	No
c	Term endowment 🕨 Are there endowment funds not in the possession of the organ	ızatıon	that a	are held and ac	Iministered for	3a(i)	Yes	No
с За	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations				Iministered for	3a(i) 3a(ii)	Yes	No
c 3a b	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	ed on S	 Sched	 ule R?	Iministered for	3a(i)	Yes	No
c 3a b	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	red on S	Sched ent fu	 ule R?		3a(i) 3a(ii)	Yes	No
c 3a b	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	red on S	ched ent fu See F	ule R?	rt X, line 10.	3a(i) 3a(ii)	Yes	No
c 3a b	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	red on S	Schedent fu	 ule R?		3a(i) 3a(ii)		No No Dok value
c 3a b 4 Par	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	red on S	Schedent fu	ule R?	rt X, line 10.	3a(i) 3a(ii) 3b		
c 3a b 4 Par	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	red on S	Schedent fu	ule R?	rt X, line 10. (b)Cost or other basis (other)	3a(i) 3a(ii) 3b		pok value
b 4 Par	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	red on S	Schedent fu	ule R?	rt X, line 10. (b)Cost or other basis (other) 5,585	3a(i) 3b (c) Depreciation		ook value
b 4 Par 1a b c	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	red on S	Schedent fu	ule R?	rt X, line 10. (b)Cost or other basis (other) 5,585 202,873	(c) Depreciation		5,585 80,528
b 4 Par 1a b c d	Term endowment Are there endowment funds not in the possession of the organ organization by (i) unrelated organizations	red on S	Schedent fu	ule R?	rt X, line 10. (b)Cost or other basis (other) 5,585 202,873 126,634	(c) Depreciation 122,345 73,784		5,585 80,528 52,850

Part VII	Investments-Other Securities. See	Form 990, Part X, line 1	2.	
	(a) Description of security or cateory (including name of security)	(b)Book value		d of valuation ·year market value
Financial d	erivatives and other financial products			
	eld equity interests			
Other				
Total. (Colu	mn (b) should equal Form 990, Part X, col (B) line 12) 🕨			
Down VIII	Investments Duesus Polated Co	a Farm OOO Dart V June	12	
Part VIII	Investments—Program Related. Se			d of valuation
	(a) Description of investment type	(b) Book value		year market value
Total (Colu	mn (b) should equal Form 990, Part X, col (B) line 13)			
Part IX		ne 15.		
	(a) Descri			(b) Book value
Total. (Colu	ımn (b) should equal Form 990, Part X, col.(B) line .	15.)		
	Other Liabilities. See Form 990, Part 3			
	(a) Description of Liability	(b) A mount		
Federal Inc	come Taxes			
]	
]	
]	
			1	
			1	
			1	
-			1	
			1	
Total. (Colum	mn (b) should equal Form 990, Part X, col (B) line 25) 🕨		1	
,,	· · · · · · · · · · · · · · · · · · ·	1	_	

Part	XI Reconciliation of C	hange in Net Assets from Fori	n 99	<u>0 to l</u>	<u>Financial Stateme</u>	nts	
1	Total revenue (Form 990, Part	VIII, column (A), line 12)				1	2,132,866
2	Total expenses (Form 990, Par	t IX, column (A), line 25)				2	2,667,103
3	Excess or (deficit) for the year	Subtract line 2 from line 1				3	-534,237
4	Net unrealized gains (losses) o	n ınvestments				4	
5	Donated services and use of fac					5	
6	Investment expenses					6	
7	Prior period adjustments					7	<u> </u>
8	Other (Describe in Part XIV)					8	
9	Total adjustments (net) Add Irr	205 4 - 8				9	0
10			- 7 20	40		10	-534,237
-o Part		per financial statements Combine line evenue per Audited Financial			ts With Revenue		<u> </u>
- CII U 1	Total revenue, gains, and othe		Stat	CIIIC.	ILS VAILII NEVELIAE	 	2,132,866
_	statements	• • • •				1	- ,,-
2	A mounts included on line 1 bu	t not on Form 990, Part VIII, line 12					
а	Net unrealized gains on invest	ments		2a			
b	Donated services and use of fa	acilities		2b		1	
c	Recoveries of prior year grants	5		2c		1	
d	Other (Describe in Part XIV)			2d		1	
e	Add lines 2a through 2d .					2e	0
3	Subtract line ${f 2e}$ from line ${f 1}$.					3	2,132,866
4	A mounts included on Form 99	0, Part VIII, line 12, but not on line 1					
а	Investment expenses not incl	uded on Form 990, Part VIII, line 7b		4a			
b	Other (Describe in Part XIV)			4b		1	
c	Add lines 4a and 4b					4c	0
5	Total Revenue Add lines 3 and	d 4c. (This should equal Form 990, Par	t I, lın	e 12)		5	2,132,866
Part		xpenses per Audited Financia				s per	Return
1	Total expenses and losses per	audited financial statements		· .		1	2,667,103
2	Amounts included on line 1 bu	t not on Form 990, Part IX, line 25					
а	Donated services and use of fa	acılıtıes		2a			
b	Prior year adjustments			2b		7	
c	Losses reported on Form 990,	Part IX, line 25		2c		7	
d	Other (Describe in Part XIV)			2d		7	
e	Add lines 2a through 2d			· .		2e	0
3	Subtract line 2e from line 1 .					3	2,667,103
4	A mounts included on Form 99	0, Part IX, line 25, but not on line 1:					
а		uded on Form 990, Part VIII, line 7b		4a			
ь				4b		7	
c	Add lines 4a and 4b			<u> </u>		4c	0
5		nd 4c. (This should equal Form 990, Pa	rt I , lı	ne 18)	5	2,667,103
	XIV Supplemental Inf	· · · · · · · · · · · · · · · · · · ·	,		,	1	, ,
Com	olete this part to provide the des	scriptions required for Part II, lines 3,				Part XIV	/, lines 1b and 2b,
Part		Part XII, lines 2d and 4b, and Part XI	II, lın	es 2d			
	Ident if ier	Return Reference			Explana	tion	

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DLN: 93493131007150

OMB No 1545-0047

2008

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Department of the Treasury Internal Revenue Service Name of the organization

Schedule I

(Form 990)

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Open to Public Inspect ion Employer identification number

First Children's Finance	41-1694837	41-1694837					
1 Does the organization ma	aintain records to s		t of the grants or assista		jibility for the grants or as		
the selection criteria use Describe in Part IV the o							ר Yes Γ∣
Form 990, Part Part IV and Sch	IV, line 21 for a edule I-1 if addi	ny recipient that rec tional space is	eived more than \$5,0	000. Check this box	tes. Complete if the oif no one recipient rec	eived more than \$5,	
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							
Enter total number of seconganizationsEnter total number of oth							14 • 0
For Paperwork Reduction Act Not			<u> </u>	Cat No 50055			hedule I (Form 990) 2008

Part III	Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Pa	art IV, line 22.
	Use Schedule I-1 (Form 990) if additional space is needed.	

(a)Type of grant or assistance	(b) Number of recipients	(c)A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Ident if ier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 Growth Fund Director chooses grantees based on specific criteria. Once grants are awarded, Grantees submit a final report detailing the use of the grant

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As Filed Data -

DLN: 93493131007150

SCHEDULE 0

Department of the Treasury
Internal Revenue Service

(Form 990)

Supplemental Information to Form 990

on for

Open to Public Inspection

OMB No 1545-0047

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization
First Children's Finance

Employer identification number

41-1694837

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		THe 990 is reviewed by the Finance Committee and then presented to the Board for Approval

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		Board members and staff sign a conflict of interest statement annually which asks them to verify that they do not have a conflict of interest with the organization

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		THE BOARD CHAIR CONVENES A COMMITTEE OF BOARD MEMBERS TO REVIEW THE CEO'S PERFORMANCE AND THEN DOCUMENTS THEIR FINDINGS AND SALARY INCREASE TO BE FILED IN THE CEO'S PERSONNEL FILE THE CEO DETERMINES SALARY INCREASES FOR ALL EMPLOYEES BASED ON COST OF LIVING INCREASES AS WELL AS CHANGES IN DUTIES

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		THE DOCUMENTS ARE AVAILABLE UPON REQUEST

ldentifier	Return Reference	Explanation
Form 990, Part XI, Line 2c		The process has not changed from prior years

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

DLN: 93493131007150

2008

OMB No 1545-0047

Open to Public Inspection

Schedule R (Form 990) 2008

Related Organizations and Unrelated Partnerships

Department of the Treasury

(Form 990)

SCHEDULE R

Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37. ► See separate instructions.

Internal Revenue Service Name of the organization **Employer identification number** First Children's Finance 41-1694837 Part I Identification of Disregarded Entities (D) (B) (C) Name, address, and EIN of disregarded entity Legal domicile (state Total income End-of-year assets Direct controlling Primary activity or foreign country) entity Part II Identification of Related Tax-Exempt Organizations (B) Name, address, and EIN of related organization Legal domicile (state Exempt Code section Public charity status Direct controlling Primary activity or foreign country) (if section 501(c)(3)) entity

Cat No 50135Y

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct cor entil	ntrolling	(E) Predominant income(related, investment, unrelated)	(F) Share of total	l income	Share of	(G) end-of-year assets	(H Disprop allocat) ortionate ons?	(I) Code V—UBI amount on Box 20 of K-1	Gene mana	iral o agıng ner?
										Yes	No		Yes	No
Child Care Homes LLP														
414 South eight street Minneapolis, MN55404 41-1757112	Real Estate Rental	MN			Related		-2,030		109,223		No	222	Yes	
Part IV Identification of Rel	ated Organiza	ations Tax	able as	a Corp	oration or Tri	ust								
(A) Name, address, and EIN of related organizat	(B) Primary act	ivity			(C) gal domicile (state or foreign country)	(D) Direct controlling entity	Type (C corp	(E) of entity o, S corp, trust)	(F) Share of tota Income		(G) Share on Ind-of-year assets	ear ownership		

(5)

(6)

•
j

									
	Note. Complete line 1 if any entity is listed in Parts II, III or IV				Yes	No			
1 C	uring the tax year, did the orgranization engage in any of the following transactions with	n one or more related organizations listed in Parts II-IV	?						
а	Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity			1a	Yes				
b	Gift, grant, or capital contribution to other organization(s)			1b		No			
c	Gift, grant, or capital contribution from other organization(s)			1c		No			
d	Loans or loan guarantees to or for other organization(s)			1d		No			
e	Loans or loan guarantees by other organization(s)	Loans or loan guarantees by other organization(s)							
f	Sale of assets to other organization(s)			1f		No			
g	Purchase of assets from other organization(s)			1 g		No			
h	Exchange of assets			1h		No			
i	Lease of facilities, equipment, or other assets to other organization(s)			1i		No			
j	Lease of facilities, equipment, or other assets from other organization(s)			1j		No			
k	Performance of services or membership or fundraising solicitations for other organizations	tion(s)		1k		No			
ı	Performance of services or membership or fundraising solicitations by other organization	ion(s)		11		No			
n	Sharing of facilities, equipment, mailing lists, or other assets			1m		No			
n	Sharing of paid employees			1n		No			
0	Reimbursement paid to other organization for expenses			10		No			
p	Reimbursement paid by other organization for expenses			1р		No			
q	O ther transfer of cash or property to other organization(s)			1q		No			
r	Other transfer of cash or property from other organization(s)			1r		No			
2	If the answer to any of the above is "Yes," see the instructions for information on who	must complete this line, including covered relationships	and transaction thresholds						
	(A)	(B) Transaction	(C)						
	Name of other organization(s)	type(a-r)	Amount Involved						
(1)	Child Care Homes LLP	А			222	2			
(2)									
(3)									
(4)									
		1							

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

									_			
(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproprtionate allocations?		(G) Code V—UBI amount on Box 20 of K-1		r J
			Yes	No		Yes	No		Yes	No		
			•			•	•	Sabadula	D / Form	000) 2000		

Software ID: Software Version:

EIN: 41-1694837

Name: First Children's Finance

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Praise the Children201 Hope Avenue Jordan, MN 55352	41-1972792	501(c)(3)	22,500				Growth Fund Grant
Baby's Space2438 - 18th Avenue South Minneapolis, MN 55404	20-4502788	501(c)(3)	22,500				Growth Fund Grant
MetroKids810 South 7th Street Minneapolis,MN 55415	41-1949182	501(c)(3)	22,500				Growth Fund Grant
United Day Care Center Inc 401 South Spring Avenue Sioux Falls, SD 57104	46-0312397	501(c)(3)	15,000				Growth Fund Grant
YWCA of Sioux Falls 300 W 11th Street Sioux Falls, SD 57104	46-0234998	501(c)(3)	15,000				Growth Fund Grant
3rs Child Development Center4900 - 85th Avenue North Brooklyn Park, MN 55443	41-1910894	501(c)(3)	22,500				Growth Fund Grant
Reuben Lindh Family Services2438 - 18th Avenue South Minneapolis, MN 55404	41-1251871	501(c)(3)	20,750				Growth Fund Grant
YMCA of Greater Saint Paul 1761 University Avenue Saint Paul, MN 55104	41-1063932	501(c)(3)	22,500				Growth Fund Grant
Volunterrs of America - Dakotas407 N Spring Avenue Sioux Falls, SD 57104	23-7353508	501(c)(3)	15,000				Growth Fund Grant
Phyllis Wheatley Community Center1301 - 10th Avenue North Minneapolis, MN 55411	41-0706132	501(c)(3)	22,500				Growth Fund Grant

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States											
(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance				
Youth Enrichment Services824 East 14th St Sioux Falls,SD 57104	46-0399482	501(c)(3)	15,000				Growth Fund Grant				
Centro Cultural Chicano 1915 Chicago Avenue South Minneapolis, MN 55404	41-1290349	501(c)(3)	22,500				Growth Fund Grant				
Lakes & Prairies CCR&R 715 North 11th Street Moorhead, MN 56560	41-0905871	501(c)(3)	18,750				Growth Fund Grant				
Lutheran Social Services CCR&R1616 Capital Way Bismarck, ND 58501	45-0226421	501(c)(3)	6,250				Growth Fund Grant				