

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)

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

B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending.
C Name of organization: RESOURCE CENTER OF THE AMERICAS
D Employer identification number: 41-1505455
E Telephone number: (612) 276-0788
F Accounting method: Cash, Accrual, Other (specify)

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

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? Yes No
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number
M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: WWW.AMERICAS.ORG

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

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 467,162.

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

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less: direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less: cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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

Part II Statement of Functional Expenses

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

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	NONE		
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26	383,946.	270,316.	59,757.
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28	70,590.	49,699.	10,987.
29 Payroll taxes	29	28,316.	19,936.	4,407.
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	5,037.	2,757.	2,121.
34 Telephone	34	26,609.	16,507.	7,431.
35 Postage and shipping	35	7,373.	2,842.	628.
36 Occupancy	36			
37 Equipment rental and maintenance	37	11,758.	9,687.	734.
38 Printing and publications	38	19,954.	14,929.	895.
39 Travel	39	496.	386.	110.
40 Conferences, conventions, and meetings	40			
41 Interest	41	25,833.	16,563.	9,270.
42 Depreciation, depletion, etc. (attach schedule)	42	50,255.	41,404.	3,136.
43 Other expenses not covered above (itemize):				
a STMT 4	43a	428,383.	157,515.	227,191.
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	44	1,058,550.	602,541.	326,667.

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____ ; (ii) the amount allocated to Program services \$ _____ ;
 (iii) the amount allocated to Management and general \$ _____ ; and (iv) the amount allocated to Fundraising \$ _____

Part IV Balance Sheets (See the instructions.)

		(A)		(B)
		Beginning of year		End of year
Assets	45 Cash - non-interest-bearing	35,747.	45	30,335.
	46 Savings and temporary cash investments		46	
	47a Accounts receivable			
	b Less: allowance for doubtful accounts	20,450.	47c	NONE
	48a Pledges receivable	450.		
	b Less: allowance for doubtful accounts		48c	450.
	49 Grants receivable	62,760.	49	NONE
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule).		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use	29,829.	52	NONE
	53 Prepaid expenses and deferred charges	2,231.	53	2,540.
	54a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments - other securities (attach schedule).	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
	55a Investments - land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c	
	56 Investments - other (attach schedule)		56	
	57a Land, buildings, and equipment: basis	428,241.		
	b Less: accumulated depreciation (attach schedule)	412,761.	57c	15,480.
58 Other assets, including program-related investments (describe <input type="checkbox"/> STMT 8)		58	1,000,000.	
59 Total assets (must equal line 74). Add lines 45 through 58	1,387,732.	59	1,048,805.	
Liabilities	60 Accounts payable and accrued expenses	47,309.	60	67,100.
	61 Grants payable		61	70,870.
	62 Deferred revenue	34,270.	62	NONE
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe <input type="checkbox"/> STMT 9)	88,148.	65	356,572.
66 Total liabilities. Add lines 60 through 65	169,727.	66	494,542.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	1,086,014.	67	554,263.
	68 Temporarily restricted	117,991.	68	
	69 Permanently restricted	14,000.	69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	1,218,005.	73	554,263.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	1,387,732.	74	1,048,805.

Part VI Other Information (continued)

Form with multiple rows and columns for questions 82a through 91b, including Yes/No columns and input fields for amounts and text.

Part VI Other Information (continued)

Yes No

- c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c**
- If "Yes," enter the name of the foreign country ▶ _____
- 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **92** | N/A

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a STMT 16					121,717.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					21,893.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					-640.
102 Gross profit or (loss) from sales of inventory					43,104.
103 Other revenue: a					
b CAFE SALES/CATERIN			03	13,933.	
c MISCELLANEOUS			03	7,904.	
d					
e					
104 Subtotal (add columns (B), (D), and (E))				21,837.	186,074.
105 Total (add line 104, columns (B), (D), and (E))					207,911.

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

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

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	STMT 17

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

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

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

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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

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

Yes	No
	X

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

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

Yes	No
	X

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

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

Yes	No
	X

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 _____ Date _____
 Type or print name and title _____

Paid Preparer's Use Only

Preparer's signature <input type="checkbox"/>	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. X) P00437250
Firm's name (or yours if self-employed), address, and ZIP + 4 <input type="checkbox"/>	SCHECHTER DOKKEN KANTER CPA'S 100 WASHINGTON AVE SO #1600 MINNEAPOLIS, MN 55401-2192		EIN <input type="checkbox"/> 41-1680240 Phone no. <input type="checkbox"/> 612-332-5500

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information - (See separate instructions.)

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

OMB No. 1545-0047

2007

Name of the organization

RESOURCE CENTER OF THE AMERICAS

Employer identification number

41-1505455

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

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

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

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

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

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

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

Schedule A (Form 990 or 990-EZ) 2007

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

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b Lending of money or other extension of credit?	2b	<input checked="" type="checkbox"/>
c Furnishing of goods, services, or facilities?	2c	<input checked="" type="checkbox"/>
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	<input checked="" type="checkbox"/>
e Transfer of any part of its income or assets?	2e	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b Did the organization have a section 403(b) annuity plan for its employees?	3b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	<input checked="" type="checkbox"/>
4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	<input checked="" type="checkbox"/>
b Did the organization make any taxable distributions under section 4966?	4b	<input checked="" type="checkbox"/>
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c	<input checked="" type="checkbox"/>
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 rights to provide advice on the distribution or investment of amounts in such funds or accounts ► _____		NONE
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► _____		NONE

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

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

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

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

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

Part V Private School Questionnaire (See page 9 of the instructions.) NOT APPLICABLE
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

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

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

(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

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

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

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(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

NOT APPLICABLE

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of 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			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

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

Schedule B

(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2007

Name of organization

RESOURCE CENTER OF THE AMERICAS

Employer identification number

41-1505455

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

General Rule -

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

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3 % support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

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

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

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

Name of organization **RESOURCE CENTER OF THE AMERICAS**

Employer identification number

41-1505455**Part I** Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	FREDERICK O. WATSON FOUNDATION 3100 W LAKE ST MINNEAPOLIS, MN 55416	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	OTTO BREMER FOUNDATION 445 MINNESOTA ST ST PAUL, MN 55101	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	FOUNDATION FOR DEVELOPMENT OF PEOPLE 5029 GARFIELD AVE MINNEAPOLIS, MN 55419	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	BILL HALVERSTADT 6420 OLD SETTLERS RD HAMEL, MN 55340	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	MEREDITH SOMMERS 921 BAYLESS AVE APT C ST PAUL, MN 55114	\$ 10,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	RODNEY WEST 3544 IRVING AVE S MINNEAPOLIS, MN 55408	\$ 5,083.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization RESOURCE CENTER OF THE AMERICAS	Employer identification number 41-1505455
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Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	STILL AIN' T SATISFIED FOUNDATION 4028 ELLIOT AVE MINNEAPOLIS, MN 55407	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	ARCHDIOCESE OF ST PAUL 328 KELLOGG BLVD W ST PAUL, MN 55102	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	MISC. DONATIONS < 5,000- INDIRECT 	\$ 60,714.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

FORM 990, PART I - MEMBERSHIP DUES AND ASSESSMENTS
=====

DESCRIPTION

AMOUNT

21,893.

TOTAL

21,893.

=====

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES

=====

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
-----	-----	-----	-----
FUNDRAISING EVENTS	25.	665.	-640.
TOTALS	25.	665.	-640.
	=====	=====	=====

FORM 990, PART I - GROSS SALES AND COST OF GOODS SOLD

=====

GROSS SALES LESS RETURNS AND ALLOWANCES	114,793.
INVENTORY AT BEGINNING OF YEAR	
PURCHASES	
SALARIES AND WAGES	
OTHER COSTS	

SUBTOTAL	
MINUS ENDING INVENTORY	

COST OF GOODS SOLD	71,689.
	=====

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
OTHER PROJECTS	14,293.	11,776.	892.	1,625.
BUILDING MGMT	29,750.	27,122.	2,628.	
PROFESSIONAL FEES	125,288.	85,857.	9,953.	29,478.
COGS - CAFE EXPENSES	3,829.	3,829.		
PROGRAM EXPENSES	468.	468.		
EQUIPMENT PURCHASES	6,078.	5,008.	379.	691.
INSURANCE	17,111.	14,098.	1,067.	1,946.
MEMBERSHIPS	3,278.	2,230.	903.	145.
UTILITIES				
MARKETING				
INTEREST AND FEE EXPENSE	209,793.		209,793.	
LOSS ON IMPAIRMENT	18,495.	7,127.	1,576.	9,792.
BAD DEBTS				
TOTALS	428,383.	157,515.	227,191.	43,677.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

=====

FOUNDED AS CENTRAL AMERICA RESOURCE CENTER IN 1983, THE RESOURCE CENTER OF THE AMERICAS' PURPOSE IS EDUCATIONAL. SPECIFICALLY, IT DEVELOPS AND IMPLEMENTS EDUCATIONAL PROGRAMS ON THE PEOPLE AND COUNTRIES OF THE AMERICAS, ESPECIALLY LATIN AMERICA, AND THE HUMAN RIGHTS IMPACT OF GLOBALIZATION. IT ACCOMPLISHES THIS BY COLLECTING AND DISSEMINATING RESOURCES AND INFORMATION TO THE PUBLIC ON THE ABOVE THROUGH A LIBRARY, PUBLICATIONS, A WEBSITE, CLASSES AND OTHER FORUMS, AND THE SALE OF BOOKS AND CURRICULA.

FORM 990, PART III - PROGRAM SERVICE ACCOMPLISHMENTS

PROGRAM SERVICE ACCOMPLISHMENT A

EDUCATION PROGRAM: THE ENCUENTRO LATINO WORKSHOP, FEATURING HALF AND FULL DAY ORIENTATIONS TO THE LATINO COMMUNITY IN MINNEAPOLIS, WAS PROVIDED TO 200 PARTICIPANTS. SPANISH LANGUAGE EDUCATION WAS PROVIDED TO 662 PARTICIPANTS. INTERCAMBIOS, A SPANISH/ENGLISH LANGUAGE EXCHANGE AMONGST NATIVE SPANISH AND ENGLISH SPEAKERS, WAS HOSTED FOR 440 PARTICIPANTS. PROVIDED ESL EDUCATION TO 70 STUDENTS. WEEKLY COFFEE HOURS REACHED AN AUDIENCE OF 515 PARTICIPANTS. THE RESOURCE CENTER HOSTED 160 VISITS TO OUR LIBRARY OF LATIN-AMERICAN RESOURCES.

PROGRAM SERVICE ACCOMPLISHMENT C

PUBLICATIONS: THE CONNECTION TO THE AMERICAS NEWS MAGAZINE WAS DISTRIBUTED TO 1,100 INDIVIDUALS/MONTH (LAST ISSUE AUGUST, 2007). PRODUCED 50,000 MONTHLY WEBSITE VISITS, MAINTAINING INTERNET PRESENCE DESIGNED TO HELP PEOPLE ALL OVER THE WORLD MAKE CONNECTIONS AROUND HUMAN RIGHTS AND JUSTICE ISSUES (LAST WEBSITE UPDATED AUGUST, 2007). DELIVERED WEEKLY EMAIL UPDATES TO 1,100 INDIVIDUALS, MAILED BOOKSTORE CATALOG TO 10,000 EDUCATORS.

FORM 990, PART III - OTHER PROGRAM SERVICES (LINE E)

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
<p>EL CENTRO DE DERECHOS LABORALES: EL CENTRO WORKS TO EDUCATE AND ORGANIZE LATINO IMMIGRANT WORKERS ON WORKERS' RIGHTS ISSUES. EL CENTRO PROVIDED REFERRALS AND ASSISTANCE ON WORKPLACE ISSUES, CONDUCTED ESL CLASSES, COMMUNITY WORKSHOPS AND REGULAR LEADERSHIP MEETINGS DURING THE YEAR, REACHING 216 PEOPLE IN THE PROCESS. IN 2005, EL CENTRO PARTICIPATED IN THE ALLIANCE FOR FAIR FEDERAL IMMIGRATION REFORM (AFFIRM) COMMITTEE, WORKED WITH ST. LOUIS PARK AND RICHFIELD CITY EMPLOYEES TO DEVELOP POSSIBLE POLICE/IMMIGRATION SEPARATION ORDINANCES, AND ADVOCATED FOR THE DREAM ACT, WHICH WOULD ALLOW UNDOCUMENTED STUDENTS TO GAIN CITIZENSHIP & ATTEND POST-SECOND. INSTITUTION AT THE IN-STATE TUITION RATE. EL CENTRO OFFERED WEEKLY SPANISH-ENGLISH LANGUAGE EXCHANGES CALLED INTERCAMBIOS, JOINTLY WITH THE EDUCATING ABOUT THE AMERICAS PROGRAM. IN 2005, A TOTAL OF 1,148 PEOPLE PARTICIPATED.</p> <p>BOOKSTORE: SERVED A DIVERSE GROUP OF CUSTOMERS, INCLUDING MANY EDUCATORS AND LIBRARIANS, INTERESTED IN PURCHASING MULTICULTURAL RESOURCES ABOUT THE AMERICAS VIA CATALOG, WEBSITE AND STORE VISITS. CARRIED MORE THAN 6500 SUCH TITLES IN ENGLISH, SPANISH, OR BILINGUAL EDITIONS. PRODUCED A MAIL-ORDER CATALOG FOR DISTRIBUTION TO OVER 10,000 EDUCATORS NATIONALLY. ALSO SOLD FAIR-TRADE CRAFTS AND COFFEES FROM THE AMERICAS. OFFERED BILINGUAL STORY HOURS AND MONTHLY BOOK DISCUSSION GROUPS.</p>	<p>60,254.</p>	<p>114,482.</p>
TOTALS		<p>174,736.</p>

FORM 990, PART IV - OTHER ASSETS

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DESCRIPTION	ENDING BOOK VALUE
-----	-----
PP&E HELD FOR SALE	1,000,000.
TOTALS	----- 1,000,000.
	=====

FORM 990, PART IV - OTHER LIABILITIES

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DESCRIPTION	ENDING BOOK VALUE
-----	-----
NOTE PAYABLE	356,572.
TOTALS	----- 356,572. =====

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

=====

DESCRIPTION	AMOUNT
-----	-----
EXPENSES REPORTED IN PART I	72,354.

TOTAL	72,354.
	=====

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

=====

DESCRIPTION	AMOUNT
-----	-----
EXPENSES REPORTED IN PART I	72,354.

TOTAL	72,354.
	=====

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
COLLEEN AHO 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
MARK ANDERSON 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	CO-CHAIR	NONE	NONE	NONE
JUAN HOYOS 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
STEVE HUNTER 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
BARB KUCERA 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
BOB LYMAN 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
JEFF MARTINKA	BOARD MEMBER	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
JORGE SAAVEDRA 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
DICK SENESE 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	CHAIR	NONE	NONE	NONE
CONNIE HOWARD 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
ROSA TOCK 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
KYLE MANSFIELD 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
ADRIANA BARBOZA 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
JOHN FLORY 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	TREASURER	NONE	NONE	NONE
CONNIE HOWARD 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
JOY NELSON 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	SECRETARY	NONE	NONE	NONE
SUSANA SANDMANN 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE
FRANCISCO SEGOVIA 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	BOARD MEMBER	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
JASON STONE 3019 MINNEHAHA AVENUE MINNEAPOLIS, MN 55406	EXECUTIVE DIRECTOR 20.00	NONE	NONE	NONE
GRAND TOTALS				
		NONE	NONE	NONE

FORM 990, PART VII - PROGRAM SERVICE REVENUE

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
NEWS					
ACTIVITIES					1,225.
CLASSES					114,877.
HONORARIA-SPEAKERS					2,411.
INSERVICE WORKSHOP					2,436.
LIBRARY FEE					164.
EVENTS					-1,000.
EDUCATION					2,965.
TRIPS					-211.
LANGUAGE					-1,150.
TOTALS					121,717.

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

=====

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
93AE	ALL OF THE PROGRAM REVENUES DERIVE FROM THE EDUCATIONAL PROGRAMMING AROUND INTER-RELATIONSHIPS AND CONNECTIONS BETWEEN PEOPLE AND COUNTRIES IN THE AMERICAS, SPECIFICALLY AROUND THE ISSUES OF HUMAN RIGHTS, GLOBALIZATION, BORDERS & IMMIGRATION, WORKER'S RIGHTS, CULTURAL DIVERSITY AND CHILD LABOR. THESE INCLUDE SPEAKING EVENTS, CONFERENCES, CULTURAL EVENTS, CLASSES, LITERATURE, AND MATERIALS TO PROMOTE A BETTER UNDERSTANDING OF THESE AREAS AND ISSUES.
94	IN RETURN FOR MEMBERSHIP FEES, MEMBERS RECEIVE THE BI-MONTHLY NEWSLETTER. THEY ARE ALSO ENTITLED TO FREE OR REDUCED FEE ACCESS TO THE LIBRARY, SPEAKERS, CLASSES, LITERATURE, AND EVENTS OFFERED BY THE ORGANIZATION.
101	FOUR FUNDRAISING EVENTS WERE HELD IN 2007. EVENTS INCLUDED AN OPEN HOUSE FOR MEMBERS OF THE ORGANIZATION AND THE COMMUNITY, A RAFFLE WITH A GRAND PRIZE OF TWO AIRLINE TICKETS TO MEXICO OR THE CARIBBEAN; A SPRING DINNER AND DANCE; AND PARTICIPATION IN A WALK TO RAISE AWARENESS ABOUT THE WORK OF PROGRESSIVE NONPROFITS IN TWIN CITIES.
102	ITEMS SOLD ARE CURRICULA RESOURCES, BOOKS ABOUT LATIN AMERICAN COUNTRIES AND ISSUES, LITERATURE FROM LATIN AMERICA, AND FAIRLY TRADED CRAFTS AND COFFEE FROM LATIN AMERICA, MANY OF WHICH ARE NOT READILY AVAILABLE ELSEWHERE. THE CAFE OF THE AMERICAS SELLS FAIR TRADE COFFEE AND FOOD WITH A LATIN ACCENT.

SCHEDULE A, PART IV-A - OTHER INCOME

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DESCRIPTION	2006	2005	2004	2003	TOTAL
-----	----	----	----	----	-----
OTHER INCOME	-----	-----	-----	4,398.	4,398.
TOTALS	=====	=====	=====	4,398.	4,398.
	=====	=====	=====	=====	=====