

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2002

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 2002 calendar year, or tax year beginning 11/1/2002 and ending 10/31/2003

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

**C** Name of organization  
Creating an Environment of Success, Inc.  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 P.O. Box 110120  
 City or town State or country ZIP + 4  
 Nashville TN 37222

**D** Employer identification number  
62-1528325

**E** Telephone number  
615-299-8097

**F** Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) \_\_\_\_\_

**G** Web site: \_\_\_\_\_

**J** ORGANIZATION TYPE (check only one) ☒ 501(c) ( 3 ) (insert no) ☐ 4947(a)(1) OR ☐ 527

**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. SOME STATES REQUIRE A COMPLETE RETURN

**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 665,723

**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  
 (If "No," attach a list. See instructions.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No  
**I** Enter 4-digit GEN \_\_\_\_\_

**M** Check ☐ if the organization is NOT required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

## Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	303,979	
	b	Indirect public support	1b	130	
	c	Government contributions (grants)	1c		
	d	TOTAL (add lines 1a through 1c) (cash \$ 303,979 noncash \$ - )	1d	304,109	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	329,386	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	158	
	5	Dividends and interest from securities	5	2,857	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	0	
7	Other investment income (describe 2004)	7			
Expenses	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b	Less: cost or other basis and sales expenses	8a		
	c	Gain or (loss) (attach schedule)	8b		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	0	
	8d		8d	0	
	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including \$ 20,530 of contributions reported on line 1a)	9a	29,213	
	b	Less: direct expenses other than fundraising expenses	9b	21,272	
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	7,941	
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	0	
11	Other revenue (from Part VII, line 103)	11			
12	TOTAL REVENUE (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	644,451		
Expenses	13	Program services (from line 44, column (B))	13	509,289	
	14	Management and general (from line 44, column (C))	14	108,245	
	15	Fundraising (from line 44, column (D))	15	22,345	
	16	Payments to affiliates (attach schedule)	16	0	
	17	TOTAL EXPENSES (add lines 16 and 44, column (A))	17	639,879	
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	4,572	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	-139,000	
	20	Other changes in net assets or fund balances (attach explanation)	20	-47,388	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	-181,816	

**Part I** **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 page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>3,500</u> noncash \$ )	22 3,500	3,500		
23	Specific assistance to individuals (attach schedule)	23 0			
24	Benefits paid to or for members (attach schedule)	24 0			
25	Compensation of officers, directors, etc.	25 48,000	24,000	24,000	
26	Other salaries and wages	26 102,836	72,859	19,539	10,438
27	Pension plan contributions	27 0	0	0	0
28	Other employee benefits	28 5,751		5,751	
29	Payroll taxes	29 11,298	6,939	3,331	1,028
30	Professional fundraising fees	30 0			
31	Accounting fees	31 4,400		4,400	
32	Legal fees	32 597	597		
33	Supplies	33 3,587	1,078	1,794	715
34	Telephone	34 9,059	3,279	4,820	960
35	Postage and shipping	35 1,794	400	934	460
36	Occupancy	36 77,463	72,738	4,725	
37	Equipment rental and maintenance	37 3,005	1,087	1,918	
38	Printing and publications	38 2,622	1,482	908	232
39	Travel	39 0			
40	Conferences, conventions, and meetings	40 663		663	
41	Interest	41 39,863	36,613	3,250	
42	Depreciation, depletion, etc. (attach schedule)	42 39,470	37,891	1,579	
43	Other expenses not covered above (itemize): a Professional Fee	43a 7,486	2,649	4,837	
	b Youth Programming	43b 196,536	196,536		
	c Contractor Labor & Services	43c 45,828	39,905	2,050	3,873
	d Membership Relations	43d 3,526			3,526
	e Business Allowance	43e 9,750		9,750	
	f Other Expenses	43f 22,845	7,736	13,998	1,113
44	TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43) ORGANIZATIONS COMPLETING COLUMNS (B)-(D), CARRY THESE TOTALS TO LINES 13-15	44 639,879	509,289	108,245	22,345

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 \$

Statement of Program Service Accomplishments (See page 24 of the instructions.)		Program Service Expenses
What is the organization's primary exempt purpose? <input checked="" type="checkbox"/> To provide entrepreneurial training to youth and the community		Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		
a	Youth About Business provides entrepreneurial training to over 200 youth between the ages of 10-18. The Ownership Management program allows youth between 14 & 18 to apply business principles during the summer. The Mentoring Program allows youth between 10-13 to shadow a business owner during the summer. Students receive scholarships upon graduation from high school (Grants and allocations \$ 3,500 )	424,994
b	Nashville Summer Business Camp is a simulated model of the true corporate environment. This camp services over 200 high school students. (Grants and allocations \$ )	84,295
c	(Grants and allocations \$ )	
d	(Grants and allocations \$ )	
e	Other program services (attach schedule) (Grants and allocations \$ )	
f	TOTAL OF PROGRAM SERVICE EXPENSES (should equal line 44, column (B), Program services)	509,289

**Balance Sheets** (See page 24 of the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
<b>A s s e t s</b>	<b>45</b> Cash - non-interest-bearing	19,601	<b>45</b>	7,785
	<b>46</b> Savings and temporary cash investments	95,331	<b>46</b>	20,998
	<b>47 a</b> Accounts receivable	<b>47a</b> 70,176		
	<b>b</b> Less: allowance for doubtful accounts	<b>47b</b> 61,763	79,987	<b>47c</b> 8,413
	<b>48 a</b> Pledges receivable	<b>48a</b> 123,046		
	<b>b</b> Less: allowance for doubtful accounts	<b>48b</b> 27,965	0	<b>48c</b> 95,081
	<b>49</b> Grants receivable			<b>49</b>
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		0	<b>50</b> 0
	<b>51 a</b> Other notes and loans receivable (attach schedule)	<b>51a</b> 0		
	<b>b</b> Less: allowance for doubtful accounts	<b>51b</b> 0	0	<b>51c</b> 0
	<b>52</b> Inventories for sale or use			<b>52</b>
	<b>53</b> Prepaid expenses and deferred charges			<b>53</b>
	<b>54</b> Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	<b>54</b> 0
	<b>55 a</b> Investments - land, buildings, and equipment: basis	<b>55a</b> 42,850		
	<b>b</b> Less: accumulated depreciation (attach schedule)	<b>55b</b> 0	41,200	<b>55c</b> 42,850
<b>56</b> Investments - other (attach schedule)		0	<b>56</b> 0	
<b>57 a</b> Land, buildings, and equipment: basis	<b>57a</b> 925,031			
<b>b</b> Less: accumulated depreciation (attach schedule)	<b>57b</b> 179,440	775,757	<b>57c</b> 745,591	
<b>58</b> Other assets (describe <input type="checkbox"/> Vehicles)		11,561	<b>58</b> 28,475	
<b>59</b> TOTAL ASSETS (add lines 45 through 58) (must equal line 74)		1,023,437	<b>59</b> 949,193	
<b>L i a b i l i t i e s</b>	<b>60</b> Accounts payable and accrued expenses	69,613	<b>60</b>	113,215
	<b>61</b> Grants payable	0	<b>61</b>	0
	<b>62</b> Deferred revenue	0	<b>62</b>	0
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		0	<b>63</b> 0
	<b>64 a</b> Tax-exempt bond liabilities (attach schedule)		0	<b>64a</b> 0
	<b>b</b> Mortgages and other notes payable (attach schedule)		1,011,911	<b>64b</b> 1,011,881
	<b>65</b> Other liabilities (describe <input type="checkbox"/> See attached worksheet)		80,913	<b>65</b> 5,913
<b>66</b> TOTAL LIABILITIES (add lines 60 through 65)		1,162,437	<b>66</b> 1,131,009	
<b>N e t A s s e t s o r F u n d B a l a n c e s</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>			
	<b>67</b> Unrestricted	-139,000	<b>67</b>	-276,897
	<b>68</b> Temporarily restricted	0	<b>68</b>	95,081
	<b>69</b> Permanently restricted	0	<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.</b>			
	<b>70</b> Capital stock, trust principal, or current funds		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		<b>72</b>	
<b>73</b> TOTAL NET ASSETS OR FUND BALANCES (add lines 67 through 69 OR lines 70 through 72; column (A) MUST equal line 19; column (B) MUST equal line 21)	-139,000	<b>73</b>	-181,816	
<b>74</b> TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73)	1,023,437	<b>74</b>	949,193	

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

### Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

<b>a</b>	Total expenses and losses per audited financial statements . . . . . ▶	<b>a</b>	708,409
<b>b</b>	Amounts included on line a but not on line 17, Form 990:		
	(1) Donated services and use of facilities . . . \$		
	(2) Prior year adjustments reported on line 20, Form 990 . . . . . \$		
	(3) Losses reported on line 20, Form 990 . . . \$		
	(4) Other (specify): <u>Uncollectible pledges</u> <u>unrealized loss on inv</u> \$ 47,258		
	Add amounts on lines (1) through (4) . . ▶	<b>b</b>	47,258
<b>c</b>	Line a minus line b . . . . . ▶	<b>c</b>	661,151
<b>d</b>	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 . . . . . \$		
	(2) Other (specify): _____ _____ \$		
	Add amounts on lines (1) and (2) . . ▶	<b>d</b>	0
<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d) . . . . . ▶	<b>e</b>	661,151

**List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see page 26 of the instructions.)

[illegible]

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ▶ ☐ Yes  
If "Yes," attach schedule-see page 26 of the instructions

Yes	No
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Form **990** (2002)

**Analysis of Income-Producing Activities** (See page 31 of the instructions.)**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E)
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
<b>93</b> Program service revenue					
<b>a</b> Training Center Income					252,261
<b>b</b> Business Camp					77,125
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments					158
<b>96</b> Dividends and interest from securities					2,857
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events					7,941
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue: <b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))		0		0	340,342
<b>105</b> TOTAL (add line 104, columns (B), (D), and (E))					340,342

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.**Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93	The training centers and business camp provide the arena for the students to apply the business principles learned in our
95 & 96	The interest and dividends from savings and investments fund scholarships.
101	Funds from special events provide sponsorship for youth participants.

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

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

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

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

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

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

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

Please Sign	<i>Christina L. L...</i>	Date	3/12/2004
			Secretary
	Date	Check if self-	Preparer's SSN or PTIN (See Gen. Inst. W)

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

## 2002

Name of the organization

**Creating an Environment of Success, Inc.**

Employer identification number

**62-1528325**

### 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.")

Total number of other employees paid over \$50,000		
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### 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.")

[illegible]

**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 \$ 0 (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 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?

**b** Lending of money or other extension of credit?

**c** Furnishing of goods, services, or facilities?

**d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

**e** Transfer of any part of its income or assets?

- 3** Does the organization make grants for scholarships, fellowships, student loans, etc.? (See NOTE below.)

- 4** Do you have a section 403(b) annuity plan for your employees?

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

**Reason for Non-Private Foundation Status**

(See pages 3 through 5 of the instructions.)

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

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

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

(a) Name(s) of supported organization(s)

(b) Line number  
from above

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)



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

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	246,114	268,337	179,962	201,452	895,865
<b>16</b> Membership fees received	0	0	1,949	2,760	4,709
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	325,861	365,637	232,267	255,714	1,179,479
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,857	3,486	6,713	3,703	16,759
<b>19</b> Net income from unrelated business activities not included in line 18					0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0
<b>23</b> Total of lines 15 through 22	574,832	637,460	420,891	463,629	2,096,812
<b>24</b> Line 23 minus line 17	248,971	271,823	188,624	207,915	917,333
<b>25</b> Enter 1% of line 23	5,748	6,375	4,209	4,636	
<b>26</b> ORGANIZATIONS DESCRIBED ON LINES 10 OR 11. <b>a</b> Enter 2% of amount in column (e), line 24					<b>26a</b> 18,347
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. DO NOT FILE THIS LIST WITH YOUR RETURN. Enter the total of all these excess amounts					<b>26b</b> 563,069
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)					<b>26c</b> 917,333
<b>d</b> Add: Amounts from column (e) for lines 18 16,759 19 0					
22 0 26b 563,069					<b>26d</b> 579,828
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 337,505
<b>f</b> PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR))					<b>26f</b> 36.79%
<b>27</b> ORGANIZATIONS DESCRIBED ON LINE 12: <b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." DO NOT FILE THIS LIST WITH YOUR RETURN. Enter the sum of such amounts for each year.					
(2001) (2000) (1999) (1998)					
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the LARGER of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) DO NOT FILE THIS LIST WITH YOUR RETURN. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2001) (2000) (1999) (1998)					
<b>c</b> Add: Amounts from column (e) for lines 15 0 16 0					
17 0 20 0 21 0					<b>27c</b> 0
<b>d</b> Add: Line 27a total 0 and line 27b total 0					<b>27d</b> 0
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27e</b> 0
<b>f</b> Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					<b>27f</b> 0
<b>g</b> PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					<b>27g</b> 0.00%
<b>h</b> INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					<b>27h</b> 0.00%
<b>28</b> UNUSUAL GRANTS For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. DO NOT FILE THIS LIST WITH YOUR RETURN. Do not include these grants in line 15					

**Private School Questionnaire** (See page 7 of the instructions.)

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

	Yes	No
<b>29</b> 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? . . . . .	<b>29</b>	
<b>30</b> 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? . . . . .	<b>30</b>	
<b>31</b> 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.)	<b>31</b>	
<hr/>		
<hr/>		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	<b>32d</b>	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement )		
<hr/>		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .	<b>33a</b>	
<b>b</b> Admissions policies? . . . . .	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff? . . . . .	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance? . . . . .	<b>33d</b>	
<b>e</b> Educational policies? . . . . .	<b>33e</b>	
<b>f</b> Use of facilities? . . . . .	<b>33f</b>	
<b>g</b> Athletic programs? . . . . .	<b>33g</b>	
<b>h</b> Other extracurricular activities? . . . . .	<b>33h</b>	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<hr/>		
<hr/>		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . .	<b>34b</b>	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
<hr/>		
<b>35</b> 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 . . . . .	<b>35</b>	

**Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)  
 (To be completed ONLY by an eligible organization that filed Form 5768)

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

**Limits on Lobbying Expenditures**

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

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

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

**4-Year Averaging Period Under Section 501(h)**

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

See the instructions for lines 45 through 50 on page 11 of the instructions.

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					0
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0
<b>47</b> Total lobbying expenditures					0
<b>48</b> Grassroots nontaxable amount					0
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0
<b>50</b> Grassroots lobbying expenditures					0

**Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 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:

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

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0

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

(See page 12 of the instructions.)

<b>Yes</b>	<b>No</b>
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51a(i)		X
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<b>a(ii)</b>		<b>X</b>
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<b>b(i)</b>	<b>X</b>
-------------	----------

<b>b(ii)</b>		<b>X</b>
--------------	--	----------

<b>b(iii)</b>		<b>X</b>
---------------	--	----------

b(iv)		X
-------	--	---

<b>b(v)</b>		<b>X</b>
-------------	--	----------

b(vi)		X
-------	--	---

C		X
---	--	---

air market value

air market value

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

☐ Yes ☒ No

—

Schedule A (Form 990 or 990-EZ) 2002



Department of State

Corporate Filings

312 Eighth Avenue North

6th Floor, William R. Snodgrass Tower

Nashville, TN 37243

For Office Use Only

ARTICLES OF AMENDMENT  
TO THE CHARTER  
(Nonprofit)

CORPORATE CONTROL NUMBER (IF KNOWN) 0259622

PURSUANT TO THE PROVISIONS OF SECTION 48-60-105 OF THE TENNESSEE NONPROFIT CORPORATION ACT, THE UNDERSIGNED CORPORATION ADOPTS THE FOLLOWING ARTICLES OF AMENDMENT TO ITS CHARTER:

1. PLEASE INSERT THE NAME OF THE CORPORATION AS IT APPEARS OF RECORD:

CES & Associates, Inc.

IF CHANGING THE NAME, INSERT THE NEW NAME ON THE LINE BELOW:

Creating an Environment of Success, Inc.

2. PLEASE MARK THE BLOCK THAT APPLIES:

☒ AMENDMENT IS TO BE EFFECTIVE WHEN FILED BY THE SECRETARY OF STATE.

☐ AMENDMENT IS TO BE EFFECTIVE, \_\_\_\_\_ (MONTH, DAY, YEAR)

(NOT TO BE LATER THAN THE 90TH DAY AFTER THE DATE THIS DOCUMENT IS FILED) IF NEITHER BLOCK IS CHECKED, THE AMENDMENT WILL BE EFFECTIVE AT THE TIME OF FILING

3. PLEASE INSERT ANY CHANGES THAT APPLY:

A. PRINCIPAL ADDRESS:

STREET ADDRESS

CITY

STATE/COUNTY

ZIP CODE

B. REGISTERED AGENT:

C. REGISTERED ADDRESS:

STREET ADDRESS

TN

CITY

STATE

ZIP CODE

COUNTY

D. OTHER CHANGES:

4. THE CORPORATION IS A NONPROFIT CORPORATION.

5. THE MANNER (IF NOT SET FORTH IN THE AMENDMENT) FOR IMPLEMENTATION OF ANY EXCHANGE, RECLASSIFICATION, OR CANCELLATION OF MEMBERSHIPS IS AS FOLLOWS:

6. THE AMENDMENT WAS DULY ADOPTED ON \_\_\_\_\_ (MONTH, DAY, YEAR) BY (Please mark the block that applies):

☐ THE INCORPORATORS WITHOUT MEMBER APPROVAL, AS SUCH WAS NOT REQUIRED.

☒ THE BOARD OF DIRECTORS WITHOUT MEMBER APPROVAL, AS SUCH WAS NOT REQUIRED.

☐ THE MEMBERS

7. INDICATE WHICH OF THE FOLLOWING STATEMENTS APPLIES BY MARKING THE APPLICABLE BLOCK:

☒ ADDITIONAL APPROVAL FOR THE AMENDMENT (AS PERMITTED BY §48-60-301 OF THE TENNESSEE NONPROFIT CORPORATION ACT) WAS NOT REQUIRED.

☐ ADDITIONAL APPROVAL FOR THE AMENDMENT WAS REQUIRED BY THE CHARTER AND WAS OBTAINED.

SIGNER'S CAPACITY

President

DATE

01/14/04

SIGNATURE

[Signature]

NAME OF SIGNER (TYPED OR PRINTED)

Samuel E. Kirk

**Line 57 (990) - Land, buildings, and equipment**

Land Only (net of any amortization)		Land (net of any amortization)	
		Beginning	End
1	-----	65,000	65,000
2	-----		
3	-----		
4	-----		
5	-----		
6	-----		
7	-----		
8	-----		
9	-----		
10	-----		
Total land (net of any amortization)		65,000	65,000

Buildings and equipment Only		Buildings and equipment		Accumulated depreciation	
		Beginning	End	Beginning	End
1	Training Center	809,537	809,537		
2	Office Furniture and Equipment	8,669	8,669		
3	Restaurant Equipment	18,690	18,690		
4	Computer Equipment	13,832	23,135		
5	-----			139,971	179,440
6	-----				
7	-----				
8	-----				
9	-----				
10	-----				
Total buildings and equipment		850,728	860,031	139,971	179,440

Buildings and equipment (less accumulated depreciation) . . . . . 710,757 680,591

	Beginning of Year	End of Year
Total land, buildings and equipment	775,757	745,591

**Line 64b (990) - Mortgages and other notes payable**

		Beginning	End
1	Line of Credit	994,494	985,097
2	Toyota Financial Services - Vehicle	0	14,479
3	Mortgage Payable	10,010	9,497
4	Capital Lease Obligation - Dell Financial Services	4,419	2,283
5	SunTrust - Vehicle	2,988	525
6			
7			
8			
9			
10			
11	Total mortgages and other notes payable	1,011,911	1,011,881

**Line 65 (990) - Other Liabilities**

		Beginning		End
1	Rent Deposits	1	5,913	5,913
2	Line of Credit (2)	2	75,000	0
3		3		0
4		4		
5		5		
6		6		
7		7		
8		8		
9		9		
10		10		
11	Total other liabilities		80,913	5,913