

Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No. 1545-0047

2005**Open to Public Inspection****A** For the 2005 calendar year, or tax year beginning July 1, 2005, and ending June 30, 2006**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization**Center for Youth Issues - Nashville, Inc**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

2416 21st Avenue South

City or town, state or country, and ZIP + 4

Nashville, TN 37212**D** Employer identification number**62 : 1285699****E** Telephone number**(615) 279-0058 ext 125****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).

G Website: ▶ **studentstakingarightstand.org****J** Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ▶ ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.**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** Group Exemption Number ▶**M** Check ▶ ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **2,766,245****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	542,392	
	b Indirect public support	1b	359,765	
	c Government contributions (grants)	1c	318,230	
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ 645)	1d		1,221,032
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		1,487,317
	3 Membership dues and assessments	3		
	4 Interest on savings and temporary cash investments	4		5,083
	5 Dividends and interest from securities	5		37,588
	6a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7 Other investment income (describe ▶ _____)	7			
Revenue	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		
	8d			
	9 Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>			
	a Gross revenue (not including \$ 45,165 of contributions reported on line 1a)	9a	15,225	
	b Less: direct expenses other than fundraising expenses	9b	23,984	
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		-8,759
	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		
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		2,742,261	
Expenses	13 Program services (from line 44, column (B))	13		2,306,033
	14 Management and general (from line 44, column (C))	14		282,696
	15 Fundraising (from line 44, column (D))	15		161,038
	16 Payments to affiliates (attach schedule)	16		5,000
	17 Total expenses (add lines 13 and 14, column (A))	17		2,754,767
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		-12,506
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,624,967
	20 Other changes in net assets or fund balances (attach explanation)	20		23,891
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		1,636,352

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y

Form **990** (2005)

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.)

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 \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc.	25	140,451	106,776	19,243	
26	Other salaries and wages	26	1,695,120	1,495,312	112,143	
27	Pension plan contributions	27	60,089	48,415	6,569	
28	Other employee benefits	28	210,202	187,430	12,003	
29	Payroll taxes	29	132,892	116,503	8,579	
30	Professional fundraising fees	30				
31	Accounting fees	31	10,151		10,151	
32	Legal fees	32				
33	Supplies	33	48,905	46,933	1,409	
34	Telephone	34	16,242	6,542	9,028	
35	Postage and shipping	35	6,136	2,680	1,636	
36	Occupancy	36	64,624	34,451	25,642	
37	Equipment rental and maintenance	37				
38	Printing and publications	38	49,236	30,758	2,190	
39	Travel	39	46,494	44,289	1,108	
40	Conferences, conventions, and meetings	40	61,395	58,709	1,469	
41	Interest	41	6,289		6,289	
42	Depreciation, depletion, etc. (attach schedule)	42	21,028		21,028	
43	Other expenses not covered above (itemize):					
a	Professional Fees	43a	150,114	120,941	21,086	
b	Insurance	43b	7,603		7,603	
c	Membership Dues & Awards	43c	5,784	1,165	4,244	
d	Investment Fees	43d	8,369		8,369	
e	Misc	43e	8,642	5,129	2,907	
f		43f				
g		43g				
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	2,749,767	2,306,033	282,696	161,038

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 \$ _____

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.

What is the organization's primary exempt purpose? ► Student Assistance All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		Program Service Expenses <small>(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)</small>
a STARS (Students Taking A Right Stand) exists to help students refrain from the use of alcohol, drugs and violence and to enhance their educational achievement and character development. Students Served - 45,000 (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	2,306,033	
b (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		
c (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		
d (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		
f Total of Program Service Expenses (should equal line 44, column (B), Program services). . . . ►	2,306,033	

Form 990 (2005)

Part IV Balance Sheets (See 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
Assets	45 Cash—non-interest-bearing	358,941	45	515,259
	46 Savings and temporary cash investments		46	
	47a Accounts receivable			
	47b Less: allowance for doubtful accounts	29,577	47c	12,602
	48a Pledges receivable			
	48b Less: allowance for doubtful accounts	473,505	48c	455,703
	49 Grants receivable	199,139	49	160,277
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	51b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	11,262	53	13,347
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	716,878	54	718,462
	55a Investments—land, buildings, and equipment: basis			
	55b Less: accumulated depreciation (attach schedule)		55c	
56 Investments—other (attach schedule)		56		
57a Land, buildings, and equipment: basis	145,501			
57b Less: accumulated depreciation (attach schedule)	77,004	57c	68,497	
58 Other assets (describe ►)		58		
59 Total assets (must equal line 74). Add lines 45 through 58.	1,841,307	59	1,944,147	
Liabilities	60 Accounts payable and accrued expenses	202,762	60	249,855
	61 Grants payable		61	21,091
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	64b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ► <u>Capital Lease</u>)	13,578	65	36,849
66 Total liabilities. Add lines 60 through 65	216,340	66	307,795	
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	782,339	67	797,308
	68 Temporarily restricted	675,478	68	671,894
	69 Permanently restricted	167,150	69	167,150
	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; column (B) must equal line 21)	1,624,967	73	1,636,352
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73.	1,841,307	74	1,944,147

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	2,793,720
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	27,475
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	27,475
c	Subtract line b from line a	c	2,766,245
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify): <u>line 9b Special Events Expense</u>	d2	-23,984
	Add lines d1 and d2	d	-23,984
e	Total revenue (Part I, line 12). Add lines c and d	e	2,742,261

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

a	Total expenses and losses per audited financial statements	a	2,778,751
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify): <u>Line 9b Special Events Expense - Golf Tournament</u>	b4	23,984
	Add lines b1 through b4	b	23,984
c	Subtract line b from line a	c	2,754,767
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	e	2,754,767

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
P. Rodger Dinwiddie 2416 21st Ave South Nashville, TN 37212	Executive Director-55	137,451	7,023	3,000
Luther Wright, Jr 2416 21st Ave South Nashville, TN 37212	Board Chair	0	0	0
Daphne Butler 2416 21st Ave South Nashville, TN 37212	Chair Elect	0	0	0
Christina T Smith 2416 21st Ave South Nashville, TN 37212	Treasurer	0	0	0
Bradley Maclean 2416 21st Ave South Nashville, TN 37212	Secretary	0	0	0
Julius "Jay" Seigrist 2416 21st Ave South Nashville, TN 37212	Past Chair	0	0	0
John Robinson 2416 21st Ave South Nashville, TN 37212	Fundraising Chair	0	0	0

Part V-A **Current Officers, Directors, Trustees, and Key Employees** *(continued)*

Yes	No
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75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings **28**

b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) . . .

c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?

Note. Related organizations include section 509(a)(3) supporting organizations.

If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.

d Does the organization have a written conflict of interest policy?

Part V-B **Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

[illegible]

Part VI Other Information (See the instructions.)

Yes	No
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76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity

77 Were any changes made in the organizing or governing documents but not reported to the IRS?
If "Yes," attach a conformed copy of the changes.

78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

b If "Yes," has it filed a tax return on **Form 990-T** for this year?

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?

b If "Yes," enter the name of the organization ►

81a Enter direct and indirect political expenditures. (See line 81 instructions.) ☐ exempt or ☐ nonexempt

b Did the organization file **Form 1120-POL** for this year?

Part VI Other Information (continued)

	Yes	No
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		✓
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
82b	✓	
83a Did the organization comply with the public inspection requirements for returns and exemption applications?		
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	✓	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b		
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members		
85c		
d Section 162(e) lobbying and political expenditures		
85d		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e		
f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85g		
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
85h		
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		
86a		
b Gross receipts, included on line 12, for public use of club facilities		
86b		
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders		
87a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
87b		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		✓
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶; section 4912 ▶; section 4955 ▶		
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		✓
89b		
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶		
90a List the states with which a copy of this return is filed ▶		
b Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90b	59
91a The books are in care of ▶ Cynthia Whetstone Telephone no. ▶ (. 615 .) 279-0058 Located at ▶ 2416 21st Ave South Suite 200 Nashville, TN 37212 ZIP + 4 ▶ 37212		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	✓
c At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c	✓
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		

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	School Contract Fees					1,274,865
b	Program Service Fees					197,460
c	Student Leadership Conf Fees					14,390
d	Misc					602
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					5,083
95	Interest on savings and temporary cash investments					37,588
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					-8,759
102	Gross profit or (loss) from sales of inventory					
103	Other revenue: a					
b					
c					
d					
e					
104	Subtotal (add columns (B), (D), and (E))					1,521,229
105	Total (add line 104, columns (B), (D), and (E))					1,521,229

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See 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).
93a	Amount Received from various Board of Educations for contracted Student Assistance Services
93b	Revenue received from Training agreements, parent education & Conference Management
93c	Fees received from Students to partially offset direct expense of Student Leadership Conf

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

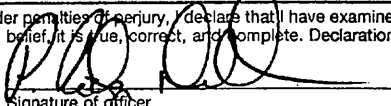
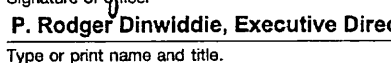
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

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).

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 12/29/06	
Paid Preparer's Use Only	Signature of preparer 		Date	
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN	
			Check if self-employed <input type="checkbox"/>	
			Preparer's SSN or PTIN (See Gen. Inst. W)	
			Phone no.	