

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

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

▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year

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

OMB No 1545-1150

2002

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2002 calendar year, or tax year beginning **APRIL 8**, 2002, and ending **DECEMBER 31**, 2002

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
CELEBRATE CHILDREN INTERNATIONAL, INC.

Number and street (or PO box, if mail is not delivered to street address) Room/suite
PO BOX 5797

City or town, state or country, and ZIP + 4
FREDERICKSBURG VA 22403

D Employer identification number

02-0575838

E Telephone number

F Enter 4-digit (GEN) ▶

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

G Accounting method Cash Accrual
Other (specify) ▶

I Web site: ▶ www.cc intl.ofg

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

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

K Check 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **32,775**

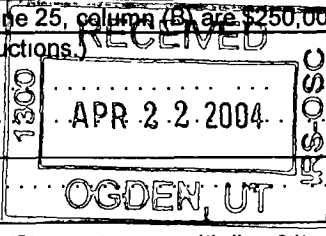
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 36 of the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	1,775
	2 Program service revenue including government fees and contracts	2	31,000
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	
	6 Special events and activities (attach schedule):		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b		
c Net income or (loss) from special events and activities (line 6a less line 6b)	6c		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c		
8 Other revenue (describe ▶ _____)	8		
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	32,775	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	50
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	1,000
	13 Professional fees and other payments to independent contractors	13	18,045
	14 Occupancy, rent, utilities, and maintenance	14	6,408
	15 Printing, publications, postage, and shipping	15	194
	16 Other expenses (describe ▶ SCHEDULE ATTACHED)	16	4,406
17 Total expenses (add lines 10 through 16)	17	30,103	
Net Assets	18 Excess or (deficit) for the year (line 9 less line 17)	18	2,672
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year (combine lines 18 through 20)	21	2,672

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

(See page 39 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	2,672
23 Land and buildings	23	
24 Other assets (describe ▶ _____)	24	
25 Total assets	25	2,672
26 Total liabilities (describe ▶ _____)	26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	2,672



For Paperwork Reduction Act Notice, see the separate instructions. ISA

Form **990-EZ** (2002)

SCANNED MAY 11 '04

Part III Statement of Program Service Accomplishments (See page 39 of the instructions.)		Expenses
What is the organization's primary exempt purpose? <u>ADOPTION SERVICES-FOREIGN COUNTRY</u>		Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
28	<u>ADOPTIONS</u>	
	(Grants \$)	28a 30,103
29		
	(Grants \$)	29a
30		
	(Grants \$)	30a
31	Other program services (attach schedule) (Grants \$)	31a
32	Total program service expenses (add lines 28a through 31a)	32 30,103

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 40 of 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	(E) Expense account and other allowances
<u>CHERAYA BOR</u> <u>CELEBRATION FL</u>	<u>DIR + PRES</u> 60	<u>1,000</u>	<u>N/A</u>	<u>N/A</u>
<u>ANDY CHRISMAN</u> <u>CELEBRATION FL</u>	<u>DIR</u> 1	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>NEIL KENNEDY</u> <u>CELEBRATION FL</u>	<u>DIR</u> 1	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <u>37a</u> <u>N/A</u>		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. <u>38b</u> <u>N/A</u>		
39	501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 9 <u>39a</u> <u>N/A</u>		
b	Gross receipts, included on line 9, for public use of club facilities <u>39b</u> <u>N/A</u>		
40a	501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.		X
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4956, and 4958. ▶ <u>N/A</u>		
d	Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ <u>N/A</u>		
41	List the states with which a copy of this return is filed. ▶ <u>N/A</u>		
42	The books are in care of ▶ <u>ALEXIS BOR</u> Telephone no. ▶ _____ Located at ▶ <u>CELEBRATION, FL</u> ZIP + 4 ▶ <u>34747</u>		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 and enter the amount of tax-exempt interest received or accrued during the year.		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, in belief, it is true, correct, and complete Declaration of preparer (other than the taxpayer) is based on all the information provided to the preparer.

Cheraya Bor
Signature of officer
CHERAYA BOR, PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature Daniel C. Freeman
Firm's name (or yours if self-employed), address, and ZIP + 4 DANIEL C. FREEMAN
5250 S US HWY 17/
CASSELBERRY, FL

CELEBRATE CHILDREN INTERNATIONAL, INC.
FORM 990EZ, DETAIL SCHEDULE
Year Ended 12/31/02

02-0575838

Account Name	Ending 12/31/02

Line 16, Other Deductions	
DOSSIER FEE	560.00
INSURANCE - GENERAL	1,502.88
OFFICE SUPPLIES & EXPENSE	2,343.37

	4,406.25

Statements About Activities (See page 2 of the instructions)

Yes No

During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

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

During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)

a Sale, exchange, or leasing of property? 2a X

b Lending of money or other extension of credit? 2b X

c Furnishing of goods, services, or facilities? 2c X

SEE PART IV, FORM 990-EZ

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? 2d X

e Transfer of any part of its income or assets? 2e X

3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.) 3 X

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

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.

Part IV 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)
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 X 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.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above. Includes percentage fields.

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

(Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.

Use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

(or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
Grants, and contributions received (Do not include unusual grants. See line 28)	N/A				0
Membership fees received					
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	INITIAL YEAR				
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					
Net income from unrelated business activities not included in line 18					
Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
Total of lines 15 through 22	0				0
Line 23 minus line 17	0				0
Enter 1% of line 23	0				

Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. ▶ **26a**

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 ▶ **26b**

Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ **26c**

Add Amounts from column (e) for lines 18 _____ 19 _____
22 _____ 26b _____ ▶ **26d**

Public support (line 26c minus line 26d total) ▶ **26e**

Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ **26f** %

Organizations described on line 12: a 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) _____ N/A (2000) _____ (1999) _____ (1998) _____

For any amount included in line 17 that was received from each person (other than "disqualified person"), 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) _____ N/A (2000) _____ (1999) _____ (1998) _____

1d. Amounts from column (e) for lines 15 _____ 16 _____
17 _____ 20 _____ 21 _____ ▶ **27c** 0

Line 27a total _____ and line 27b total _____ ▶ **27d** 0

Public support (line 27c total minus line 27d total) ▶ **27e** 0

Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ **27f** 0

Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ **27g** 0.00 %

Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ **27h** 0.00 %

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.

to be completed ONLY by schools that checked the box on line 6 in Part IV

N/A

	Yes	No
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?		
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?		
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.)		

32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
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?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		

34a Does the organization receive any financial aid or assistance from a governmental agency?		
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		
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		



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

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

Limits on Lobbying Expenditures

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

Table with 3 columns: Description, (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows include Total lobbying expenditures to influence public opinion (36), Total lobbying expenditures to influence a legislative body (37), Total lobbying expenditures (38), Other exempt purpose expenditures (39), Total exempt purpose expenditures (40), Lobbying nontaxable amount (41), Grassroots nontaxable amount (42), Subtract line 42 from line 36 (43), Subtract line 41 from 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 11 of the instructions.)

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2002, (b) 2001, (c) 2000, (d) 1999, (e) Total. Rows include Lobbying nontaxable amount (45), Lobbying ceiling amount (46), Total lobbying expenditures (47), Grassroots nontaxable amount (48), Grassroots ceiling amount (49), Grassroots lobbying expenditures (50).

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

Table with 3 columns: Description, Yes, No, Amount. Rows include: a Volunteers, b Paid staff or management, 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.



