

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2001

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

Open to Public Inspection

A For the 2001 calendar year, OR tax year beginning , and ending

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: Tennessee Aquarium. D Employer identification number: 58-1837154. E Telephone number: (423) 265-0695. F Accounting method: [] Cash [] Accrual [] Other (specify).

G Web site: www.tnaqua.org. H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? [] Yes [X] 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 [X] No.

J Organization type (check only one) [X] 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. 16,005,087. M Check [X] if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF) to attach Sch. B.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Table with 21 rows and 4 columns. Row 1: Contributions, gifts, grants, and similar amounts received. Row 2: Program service revenue including government fees and contracts. Row 3: Membership dues and assessments. Row 4: Interest on savings and temporary cash investments. Row 5: Dividends and interest from securities. Row 6a: Gross rents. Row 6b: Less rental expenses. Row 6c: Net rental income or (loss). Row 7: Other investment income. Row 8a: Gross amount from sales of assets other than inventory. Row 8b: Less cost or other basis and sales expenses. Row 8c: Gain or (loss). Row 8d: Net gain or (loss). Row 9: Special events and activities. Row 9a: Gross revenue (not including contributions reported on line 1a). Row 9b: Less direct expenses other than fundraising expenses. Row 9c: Net income or (loss) from special events. Row 10a: Gross sales of inventory, less returns and allowances. Row 10b: Less cost of goods sold. Row 10c: Gross profit or (loss) from sales of inventory. Row 11: Other revenue (from Part VII, line 103). Row 12: Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11). Row 13: Program services (from line 44, column (B)). Row 14: Management and general (from line 44, column (C)). Row 15: Fundraising (from line 44, column (D)). Row 16: Payments to affiliates (attach schedule). Row 17: Total expenses (add lines 16 and 44, column (A)). Row 18: Excess or (deficit) for the year (subtract line 17 from line 12). Row 19: Net assets or fund balances at beginning of year (from line 73, column (A)). Row 20: Other changes in net assets or fund balances (attach explanation). Row 21: Net assets or fund balances at end of year (combine lines 18, 19, and 20).

REVENUE

JUN 14 '02

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NET ASSETS

89

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 Specific Instructions on page 21.)

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 \$ 92,250 noncash \$)	92,250	92,250		
23 Specific assistance to individuals (attach schedule)	0			
24 Benefits paid to or for members (attach schedule)	0			
25 Compensation of officers, directors, etc	163,967		163,967	
26 Other salaries and wages	5,725,426	4,238,008	1,487,418	
27 Pension plan contributions	295,089	205,948	89,142	
28 Other employee benefits	651,019	490,143	160,876	
29 Payroll taxes	436,914	326,557	110,357	
30 Professional fundraising fees	0			
31 Accounting fees	31,832		31,832	
32 Legal fees	32,060		32,060	
33 Supplies	544,471	383,498	160,973	
34 Telephone	235,673	235,673	0	
35 Postage and shipping	158,064	70,535	87,529	
36 Occupancy	963,199	863,380	99,819	
37 Equipment rental and maintenance	394,336	270,255	124,080	
38 Printing and publications	268,549	33,958	234,591	
39 Travel	69,614	32,721	36,893	
40 Conferences, conventions, and meetings	51,062	32,801	18,261	
41 Interest	1,412,995		1,412,995	
42 Depreciation, depletion, etc (attach schedule)	2,346,626	2,088,497	258,129	
43 Other expenses not covered above (itemize) a Insurance	85,434		85,434	
b Film Licensing Fees	626,845	626,845		
c Advertising and Promotions	871,743	0	871,743	
d Outside Service Fees	576,068	294,543	281,525	
e Speciman Collection	84,459	84,459		
f Miscellaneous Expenses	351,243	119,005	232,238	
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	16,468,940	10,489,077	5,979,863	0

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 III Statement of Program Service Accomplishments

(See Specific Instructions on page 24.)

What is the organization's primary exempt purpose?

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

(Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)

a See attached schedule - Aquarium	(Grants and allocations \$ 92,250)	9,354,639
b See attached schedule - Imax	(Grants and allocations \$)	1,134,438
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)		10,489,077

Part IV Balance Sheets

(See Specific Instructions on page 24)

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	19,069	105,880
46	Savings and temporary cash investments	1,672,209	777,473
47a	Accounts receivable	645,687	
b	Less allowance for doubtful accounts	5,000	640,687
48a	Pledges receivable	1,955,424	
b	Less allowance for doubtful accounts	1,000	1,954,424
49	Grants receivable		
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		
51a	Other notes and loans receivable (attach schedule)		
b	Less allowance for doubtful accounts		0
52	Inventories for sale or use	304,917	343,872
53	Prepaid expenses and deferred charges	1,334,600	1,113,273
54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	13,240,930	13,522,818
55a	Investments - land, buildings, and equipment basis		
b	Less accumulated depreciation (attach schedule)		0
56	Investments - other (attach schedule)	0	0
57a	Land, buildings, and equipment basis	66,034,829	
b	Less accumulated depreciation (attach schedule)	21,259,580	44,775,249
58	Other assets (describe <u>Prepaid Financing Costs</u>)	191,490	179,010
69	Total assets (add lines 45 through 58) (must equal line 74)	65,694,385	63,412,686
Liabilities			
60	Accounts payable and accrued expenses	1,270,182	1,073,728
61	Grants payable		
62	Deferred revenue	741,205	698,035
63	Loans from officers, directors, trustees, and key employees (attach schedule)		
64a	Tax-exempt bond liabilities (attach schedule)	19,500,000	19,500,000
b	Mortgages and other notes payable (attach schedule)	1,940,926	1,886,442
65	Other liabilities (describe <u>Interest rate swap payable</u>)	0	355,279
66	Total liabilities (add lines 60 through 65)	23,452,313	23,513,484
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	41,977,444	39,602,612
68	Temporarily restricted	264,628	296,590
69	Permanently restricted		
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		
71	Paid-in or capital surplus, or land, building, and equipment fund		
72	Retained earnings, endowment, accumulated income, or other funds		
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)	42,242,072	39,899,202
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	65,694,385	63,412,686

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.

Part VI Other Information

(See Specific Instructions on page 27)

Yes or No

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	
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	77	No
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	Yes
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	Yes
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	No
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?	80a	Yes
b	If "Yes," enter the name of the organization <u>Southeast Aquatic Research Institute</u> and check whether it is <input type="checkbox"/> exempt OR <input checked="" type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	0
b	Did the organization file Form 1120-POL for this year?	81b	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?	82a	Yes
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	124,000
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	Yes
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	No
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?	85a	
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	85b	
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	0
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	88	No
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		0
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	No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <u>Tennessee</u>		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	271
91	The books are in care of <u>Gordon Stalans</u> Telephone no <u>(423) 785-2054</u> Located at <u>201 Chestnut Street, Chattanooga, TN</u> ZIP + 4 <u>37402</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	

Part VII Analysis of Income-Producing Activities

(See Specific Instructions on page 32.)

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
93	Program service revenue					
a	General Admissions					8,445,657
b	Education Groups					1,113,526
c	Education Program Fees					253,796
d						
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					864,680
95	Interest on savings and temporary cash investments					
96	Dividends and interest from securities			14	851,740	
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					
102	Gross profit or (loss) from sales of inventory	453220	386,827			1,718,880
103	Other revenue					
a	Facility Rental	531120	201,833			
b	Administrative Services	541610	134,149			
c	Parking Revenue					365,590
d	Sponsorship Income					104,791
e	Miscellaneous Income			01	94,791	
104	Subtotal (add cols (B), (D), and (E))		722,809		946,531	12,866,921
105	Total (add line 104, columns (B), (D), and (E))					14,536,261

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 Specific Instructions on page 32.)

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)
	See attached schedule

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(See Specific Instructions on page 33.)

(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 Specific Instructions on page 33.)

- (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: *Josh A. Stals* Date: 5/13/2002

Date: _____ Director of Finance

Date: _____ Check if self- _____ Preparer's SSN or PTIN (See Gen Inst W)

**SCHEDULE A
(Form 990 or 990-EZ)**

Organization Exempt Under Section 501(c)(3)

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

OMB No 1545-0047

2001

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

Name of the organization
Tennessee Aquarium

Employer identification number
58-1837154

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
Gordon A Stalans 2607 Oak Ridge Drive Rocky Face, GA 30740	Director of Finance and MIS 40	104,005	7,298	
Jackson C Andrews 4831 Rolling Meadows Lane Signal Mountain, TN 37377	Director of Husbandry and Operations 40	102,148	7,168	
Cynthia D Todd 8505 Brandermill Lane Chattanooga, TN 37421	Director of Marketing 40	88,145	6,188	
Judith B Powell 1721 Auburndale Avenue Chattanooga, TN 37405	Director of Retail Sales 40	86,303	6,054	
Don Walker 5312 Inlet View Lane Hixson, TN 37343	Director of Guest Services 40	78,730	5,275	
Total number of other employees paid over \$50,000	11			

Part II 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		

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) 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		X
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?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?	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 6 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 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 6 of the instructions)

Part IV-A 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	0	70,775	864,454	2,593,926	3,529,155
16 Membership fees received	875,250	878,760	883,075	849,825	3,486,910
17 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	13,941,877	13,367,577	13,942,147	13,231,118	54,482,719
18 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	2,088,780	1,601,768	1,492,273	391,985	5,574,806
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 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
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	256,624	117,582	111,318	103,660	589,184
23 Total of lines 15 through 22	17,162,531	16,036,462	17,293,267	17,170,514	67,662,774
24 Line 23 minus line 17	3,220,654	2,668,885	3,351,120	3,939,396	13,180,055
25 Enter 1% of line 23	171,625	160,365	172,933	171,705	
26 Organizations described on lines 10 or 11.	a Enter 2% of amount in column (e), line 24				26a 263,601
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 1997 through 2000 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts					26b 372,798
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 13,180,055
d Add Amounts from column (e) for lines	18 5,574,806	19 0			26d 6,536,788
	22 589,184	26b 372,798			26e 6,643,267
e Public support (line 26c minus line 26d total)					26e 6,643,267
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 50.40%
27 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				
	(2000) _____	(1999) _____	(1998) _____	(1997) _____	
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	(2000) _____	(1999) _____	(1998) _____	(1997) _____	
c Add Amounts from column (e) for lines	15 0	16 0			27c 0
	17 0	20 0	21 0		27d 0
d Add Line 27a total	0				27e 0
e Public support (line 27c total minus line 27d total)					27e 0
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f 0
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.00%
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, 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					

Part V 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
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?		
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?		
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)		
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		

Part VI-A 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												
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)	0	0												
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	0	0												
41	Lobbying nontaxable amount Enter the amount from the following table - <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">If the amount on line 40 is -</td> <td style="width: 50%;">The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </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	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	41	0
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														
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	0												
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0												
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					0
46 Lobbying ceiling amount (150% of line 45(e))					0
47 Total lobbying expenditures					0
48 Grassroots nontaxable amount					0
49 Grassroots ceiling amount (150% of line 48(e))					0
50 Grassroots lobbying expenditures					0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

	Yes		Amount
	Yes	No	
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	X		
b Paid staff or management (Include compensation in expenses reported on lines c through h)	X		
c Media advertisements	X		
d Mailings to members, legislators, or the public	X		
e Publications, or published or broadcast statements	X		
f Grants to other organizations for lobbying purposes	X		
g Direct contact with legislators, their staffs, government officials, or a legislative body	X		
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means	X		
i Total lobbying expenditures (Add lines c through h)			0

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

TENNESSEE AQUARIUM
FORM 990, LINE 10C
2001

DESCRIPTION	RELATED/ UNRELATED	GROSS SALES	DISCOUNTS	NET SALES	COST OF GOODS SOLD	GROSS MARGIN
BOOKS						
COOKBOOKS	UNRELATED	\$7,105	\$95	\$7,011	\$4,008	\$3,003
ALL OTHER BOOKS	RELATED	\$122,080	\$2,734	\$119,346	\$69,885	\$49,462
		<u>\$129,186</u>	<u>\$2,828</u>	<u>\$126,357</u>	<u>\$73,893</u>	<u>\$52,464</u>
CONSIGNMENT						
	UNRELATED	137	2	135	37	98
FILM						
	RELATED	70,780	136	70,644	48,903	21,741
GIFTS						
DECORATIVE	UNRELATED	10,125	540	9,586	4,742	4,844
FISH MODEL	RELATED	6,340	78	6,262	3,017	3,245
FOLK ART	UNRELATED	4,290	28	4,262	2,005	2,257
GARDEN	RELATED	11,790	323	11,467	5,375	6,092
AROMATHERAPY	UNRELATED	13,990	285	13,705	6,233	7,471
MAGNETS	UNRELATED	1,165	12	1,153	524	628
FRAMES	UNRELATED	5,053	104	4,949	2,284	2,664
BASKETS	UNRELATED	1,604	48	1,556	732	824
TABLETOP	UNRELATED	40,188	711	39,477	18,075	21,402
MINIATURES	RELATED	13,490	81	13,409	5,160	8,249
GLASS CASE	UNRELATED	16,748	523	16,225	6,790	9,436
FIGURINES	RELATED	11,395	98	11,297	4,603	6,694
ORNAMENT	UNRELATED	25,106	248	24,858	11,073	13,785
OFFICE/DESK	UNRELATED	3,887	36	3,850	1,765	2,085
TILES	RELATED	2,461	23	2,438	1,148	1,290
CANDLES	UNRELATED	15,711	214	15,497	7,130	8,367
FOUNTAINS	RELATED	1,472	117	1,355	661	694
WIND/MOBILES	UNRELATED	7,844	120	7,724	3,533	4,191
DISCONTINUED	UNRELATED	41,474	843	40,631	19,679	20,952
MISCELLANEOUS	UNRELATED	11,803	245	11,558	5,469	6,089
TOTAL GIFTS		<u>245,935</u>	<u>4,677</u>	<u>241,258</u>	<u>109,998</u>	<u>131,261</u>
JEWELRY						
	UNRELATED	274,516	2,187	272,329	102,668	169,661
LOGO ITEMS						
	RELATED	663,010	8,830	654,180	262,279	391,901
PAPER						
	RELATED	78,340	1,136	77,204	36,405	40,799
SOFT GOODS						
	RELATED	549,114	5,884	543,231	219,357	323,874
TAPES						
	RELATED	52,632	1,045	51,587	29,078	22,508
TOYS						
PLUSH	RELATED	442,640	4,477	438,162	188,647	249,516
GAMES/PUZZLES	RELATED	18,743	236	18,507	8,421	10,086
ACRYLIC	RELATED	109,385	687	108,698	27,564	81,134
IMPULSE	UNRELATED	42,171	255	41,916	15,004	26,912
STICKERS	RELATED	7,251	57	7,194	3,028	4,165
PENS/PENCILS	UNRELATED	3,831	48	3,783	1,147	2,636
PVC ANIMALS	RELATED	74,576	871	73,705	30,555	43,150

**TENNESSEE AQUARIUM
FORM 990, LINE 10C
2001**

DESCRIPTION	RELATED/ UNRELATED	GROSS SALES	DISCOUNTS	NET SALES	COST OF GOODS SOLD	GROSS MARGIN
BABY	RELATED	6,572	119	6,453	2,804	3,649
ACTION	RELATED	93,211	645	92,566	39,609	52,957
SCHOOL PACK	RELATED	12,576	28	12,548	5,447	7,101
JEWELRY	UNRELATED	930	12	917	377	541
PUPPETS	RELATED	44	4	39	20	19
FOOD ITEMS	UNRELATED	11,838	441	11,396	5,776	5,621
GLOW	RELATED	13,181	69	13,111	5,634	7,478
SCIENCE	RELATED	7,645	153	7,492	3,284	4,208
ART ACTIVITIES	RELATED	11,720	112	11,607	5,039	6,568
DISCONTINUED	UNRELATED	114,438	1,748	112,690	46,634	66,056
MISCELLANEOUS	UNRELATED	12,557	117	12,440	5,137	7,303
TOTAL TOYS		983,306	10,079	973,227	394,127	579,100
TOTAL-GIFT SHOPS		\$3,046,957	\$36,805	\$3,010,152	\$1,276,746	\$1,733,406
TOTAL RELATED SALES-GIFT SHOPS		\$2,380,446	\$27,942	\$2,352,504	\$1,005,925	\$1,346,579
CONCESSION SALES-AQUARIUM		198,347		198,347	52,015	146,332
CONCESSION SALES-IMAX		298,941		298,941	72,972	225,969
TOTAL RELATED SALES		2,877,734	27,942	2,849,792	1,130,912	1,718,880
TOTAL UNRELATED SALES-GIFT SHOPS		666,511	8,863	657,648	270,821	386,827
TOTAL SALES		\$3,544,245	\$36,805	\$3,507,440	\$1,401,733	\$2,105,707

TENNESSEE AQUARIUM
990 TAX RETURN
FOR THE YEAR ENDED DECEMBER 31, 2001
PART II - STATEMENT OF FUNCTIONAL EXPENSES
LINE 42 - DEPRECIATION

AND
PART IV-BALANCE SHEETS, LINE 57(b)-ACCUMULATED DEPRECIATION

ASSET	COST	METHOD	USEFUL LIFE	2001 DEPRECIATION	ACCUMULATED DEPRECIATION
BUILDINGS	\$50,785,480	SL	40 YRS	\$1,210,377	\$13,386,700
FURN., FIX., EQUIP.	8,972,656	SL	5-7 YRS	944,296	7,371,417
VEHICLES	190,753	SL	5 YRS	6,412	126,692
LEASEHOLD IMP.	889,801	SL	VARIOUS	5,540	206,171
QUARANTINE ROOM	170,635	SL	7 YRS	1	168,600
LAND	3,732,907	N/A	N/A	N/A	N/A
CONSTRUCTION IN PROGRESS	1,292,597	N/A	N/A	N/A	N/A
TOTAL FIXED ASSETS	66,034,829			2,166,625	21,259,581
OTHER ASSETS	2,417,002	SL	VARIOUS	180,000	1,635,981
	<u><u>\$68,451,831</u></u>			<u><u>\$2,346,625</u></u>	<u><u>\$22,895,562</u></u>

**TENNESSEE AQUARIUM
990 TAX RETURN
FOR THE YEAR ENDED DECEMBER 31, 2001**

PART III, (a)

The Aquarium's purpose is to foster the understanding, celebration and conservation of aquatic environments of the world through excellence in education, husbandry, exhibitry and community relations. In 2001, the Aquarium accomplished this mission through many different avenues. First, it served as a center for 940,000 visitors to observe, experience and learn from its exhibits containing over 500 different species of animals.

In 2001, the Aquarium continued to put the spotlight on a new species of animal for its guests – venomous animals. *Venom: Striking Beauties* opened in 2000 and was featured in the Aquarium throughout 2001. This exhibit introduced a wide variety of venomous animals as it helped the public to become more enlightened about these animals. The gallery also featured a docent station where Aquarium volunteers helped guests unravel the mysterious behavior of many of the species exhibited.

The Aquarium continued to build upon its educational programs during 2001. Included in the Aquarium's 940,000 visitors were 101,000 school children. Many of those groups experienced a specific educational program in addition to touring the Aquarium's exhibits. The Aquarium's outreach efforts also continued to expand, with over 25,000 school children experiencing an Aquarium educational program in their classroom. The Aquarium also continued to expand its teacher training programs, focusing on showing educators how to comfortably teach science in an outdoor setting. Aquarium summer camps also continued to grow, serving over 500 local children.

The total 2001 program service costs associated with all of the above are \$9,354,639.

**TENNESSEE AQUARIUM
990 TAX RETURN
FOR THE YEAR ENDED DECEMBER 31, 2001
PART III, (b)**

The Aquarium also operates an Imax Theater and an Environmental Learning Lab. Both facilities enhance the Aquarium's ability to further the environmental education of the general public. During 2001, 500,000 guests were transported to and learned about environments they would not normally experience through films such as *Galapagos* and *Into the Deep* in the Imax Theater.

In the Environmental Learning Lab, the Aquarium continued to expand its programming. Almost 25,000 adults and children availed themselves of the educational resources available at no charge. Also in the Learning Lab, biology sessions were offered to high school and middle school students in home schooling programs who otherwise would have difficulty completing their lab and fieldwork requirements. The Learning Lab also served as the base for a WaTER (Watershed, Testing, Education, Research) program for students from two area high schools and local homeschoolers. The program services costs associated with this part of the Tennessee Aquarium's operation in 2001 are \$1,134,438.

**TENNESSEE AQUARIUM
990 TAX RETURN
FOR THE YEAR ENDED DECEMBER 31, 2001
PART IV, LINE 54 - INVESTMENTS**

RECORDED @ MARKET:

MUTUAL FUNDS	\$7,279,288
U. S. GOVERNMENT BONDS	1,823,369
FEDERAL AGENCY BONDS	885,308
CORPORATE BONDS	<u>3,534,853</u>
	<u>\$13,522,818</u>

**TENNESSEE AQUARIUM
990 TAX RETURN
FOR THE YEAR ENDED DECEMBER 31, 2001
PAGE 3, PART IV, LINE 64a - TAX EXEMPT BONDS**

A 1991 SERIES BONDS

- 1) LENDER'S NAME
INDUSTRIAL DEVELOPMENT BOARD OF THE COUNTY OF HAMILTON, TENNESSEE
- 2) ORIGINAL AMOUNT \$30,000,000
- 3) BALANCE DUE \$5,500,000
- 4) DATE OF NOTE JULY 1, 1991
- 5) MATURITY DATE JULY 1, 2021
- 6) REPAYMENT TERMS
BONDS MATURE IN THEIR ENTIRETY ON 7/1/2021
- 7) INTEREST RATE
VARIABLE RATE DETERMINED WEEKLY (1 60% @ 12/31/01)
- 8) SECURITY PROVIDED BY BORROWER
MORTGAGE ON AQUARIUM PROPERTY
DIRECT PAY LETTER OF CREDIT EXPIRING 6/15/02
- 9) PURPOSE OF LOAN
TO DEVELOP AND OPERATE AN AQUARIUM TO SERVE AS A CENTER FOR THE
GENERAL PUBLIC TO IMPROVE ITS AWARENESS, UNDERSTANDING AND
ENJOYMENT OF ALL FORMS OF AQUATIC LIFE
- 10) DESCRIPTION & FMV OF CONSIDERATION FURNISHED BY LENDER
\$30,000,000 CASH

B 1995 SERIES BONDS

- 1) LENDER'S NAME
INDUSTRIAL DEVELOPMENT BOARD OF THE COUNTY OF HAMILTON, TENNESSEE
- 2) ORIGINAL AMOUNT \$14,000,000
- 3) BALANCE DUE \$14,000,000
- 4) DATE OF NOTE MARCH 1, 1995
- 5) MATURITY DATE MARCH 1, 2015
- 6) REPAYMENT TERMS
BONDS MATURE IN THEIR ENTIRETY ON 3/1/2015
- 7) INTEREST RATE
VARIABLE RATE DETERMINED WEEKLY (1 60% @ 12/31/01)
- 8) SECURITY PROVIDED BY BORROWER
MORTGAGE ON AQUARIUM PROPERTY
DIRECT PAY LETTER OF CREDIT EXPIRING 3/15/03
- 9) PURPOSE OF LOAN
TO CONSTRUCT THE TENNESSEE AQUARIUM IMAX CENTER
INCLUDING AND IMAX 3D THEATER, AN ENVIRONMENTAL
LEARNING LAB AND OFFICE SPACE FOR AQUARIUM PERSONNEL
- 10) DESCRIPTION & FMV OF CONSIDERATION FURNISHED BY LENDER
\$14,000,000 CASH

**TENNESSEE AQUARIUM
990 TAX RETURN
FOR THE YEAR ENDED DECEMBER 31, 2001
PAGE 3, PART IV, LINE 64b - NOTES PAYABLE**

A NOTE PAYABLE

1) LENDER'S NAME

RIVERVALLEY PARTNERS

2) ORIGINAL AMOUNT

\$2,095,000

3) BALANCE DUE

\$1,886,442

4) DATE OF NOTE

JULY 1, 1997

5) MATURITY DATE

JULY 1, 2017

6) REPAYMENT TERMS

240 EQUAL MONTHLY PAYMENTS OF \$18,613 74, INCLUDING PRINCIPAL AND INTEREST

7) INTEREST RATE

8 75%

8) SECURITY PROVIDED BY BORROWER

MORTGAGE ON LAND AT INTERSECTION OF 2ND AND CHESTNUT STREETS IN CHATTANOOGA

9) PURPOSE OF LOAN

**TO FACILITATE THE PURCHASE OF PROPERTY ADJACENT TO AQUARIUM FACILITY
LAND WILL BE USED TO PROVIDE PARKING TO AQUARIUM GUESTS**

10) DESCRIPTION & FMV OF CONSIDERATION FURNISHED BY LENDER

\$2,095,000

TENNESSEE AQUARIUM
SUPPORTING SCHEDULE
FORM 990, PART V
FOR THE YEAR ENDING DECEMBER 31, 2001

NAME AND ADDRESS	TITLE	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFITS PLAN	EXPENSE ACCT AND OTHER ALLOWANCES
Mr. Charles L. Arant One Broad Street Chattanooga, TN 37401	Chairman, President	\$163,967	\$11,533	\$6,068
Mr. Paul Neely 1000 Skillet Gap Chattanooga, TN 37419-1048	Trustee	None	None	None
Mr. Jon Kinsey 7712 Night Hawk Road Chattanooga, TN 37421	Trustee	None	None	None
Mr. James L. E. Hill 1320 Sunset Drive Signal Mountain, TN 37377	Trustee	None	None	None
Mrs. Helen Pregulman 44 South Crest Road Chattanooga, TN 37404	Trustee	None	None	None
Mrs. Jo Ann Yates P. O. Box 408 Lookout Mountain, TN 37350	Trustee	None	None	None
Mr. Olan Mills 3076 Rivermont Road Chattanooga, TN 37415	Trustee	None	None	None

**TENNESSEE AQUARIUM
SUPPORTING SCHEDULE
FORM 990, PART V**

FOR THE YEAR ENDING DECEMBER 31, 2001

NAME AND ADDRESS	TITLE	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFITS PLAN	EXPENSE ACCT. AND OTHER ALLOWANCES
Mr. Frank Burke P. O. Box 11022 Chattanooga, TN 37401	Trustee	None	None	None
Dr. William Stacy University of Tennessee at Chattanooga 615 McCallie Avenue Chattanooga, TN 37403	Trustee	None	None	None
Mr. John Phillips 832 Georgia Ave. Suite 1000 Chattanooga, TN 37402	Secretary, Trustee	None	None	None
Mr. Benjamin Probasco 100 E. 10th Street, Suite 600 Chattanooga, TN 37402	Trustee	None	None	None
Mr. Robert Lyons P. O. Box 1526 Chattanooga, TN 37401	Treasurer, Trustee	None	None	None
Mr. Harold Chandler One Fountain Square Chattanooga, TN 37401	Trustee	None	None	None

**TENNESSEE AQUARIUM
SUPPORTING SCHEDULE
FORM 990, PART V**

FOR THE YEAR ENDING DECEMBER 31, 2001

NAME AND ADDRESS	TITLE	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFITS PLAN	EXPENSE ACCT. AND OTHER ALLOWANCES
Mr. Joseph H Davenport, III 735 Broad Street, Suite 1108 Chattanooga, TN 37402	Trustee	None	None	None
Mr. John T. Lupton 702 Tallan Building Two Union Square Chattanooga, TN 37402	Trustee	None	None	None

**TENNESSEE AQUARIUM
990 TAX RETURN
FOR THE YEAR ENDED DECEMBER 31, 2001**

PART VIII

Line No.

- 93** **The purpose of the organization is to operate an Aquarium to serve as a center for the general public to improve their awareness, understanding and enjoyment of all forms of aquatic life. These revenues represent the admission income received from the general public**
- 94** **Membership dues are collected from the general public who purchase memberships in order to increase their involvement in the Aquarium's education activities.**
- 102** **Most items sold promote awareness of the Aquarium's live collection, promote environmental education or provide a service to visitors while attending the Aquarium.**
- 103(c)** **Service to guests while visiting the Aquarium**
- 103(d)** **Sponsorship revenues are used to present special programs and exhibits that enhance the visitors education experience.**