

Return of Organization Exempt from Income Tax

OMB No. 1545-0047

2003**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**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.

A For the 2003 calendar year, or tax year beginning 7/01 , **2003, and ending** 6/30 , **2004****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
instruc-
tions.PARK CENTER, INC.
801 12TH AVENUE SOUTH
NASHVILLE, TN 37203**D Employer Identification Number**

62-1336640

E Telephone number

615-242-3576

F Accounting method:☐ Cash ☒ Accrual☐ Other (specify) ▶

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

H and I are not applicable to section 527 organizations.

H (a) Is this a group return for affiliates? . . . ☐ Yes ☒ No**H (b)** If "Yes," enter number of affiliates ▶**H (c)** Are all affiliates included? ☐ Yes ☐ No

(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 Schedule B (Form 990, 990-EZ, or 990-PF).**G Web site:** ▶ WWW.NASHVILLEPARKCENTER.COM**J Organization type**(check only one) ☒ 501(c) 3 ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.****L Gross receipts:** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 3,363,556.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Instructions)

REVENUE	1 Contributions, gifts, grants, and similar amounts received:					
	a Direct public support			1 a	175,570.	
	b Indirect public support			1 b	45,007.	
	c Government contributions (grants)			1 c	2,817,928.	
	d Total (add lines 1a through 1c) (cash \$ 3,038,505. noncash \$)			1 d	3,038,505.	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2	302,399.	
	3 Membership dues and assessments			3		
	4 Interest on savings and temporary cash investments			4	3,226.	
	5 Dividends and interest from securities			5		
	6a Gross rents			6 a		
	b Less: rental expenses			6 b		
	c Net rental income or (loss) (subtract line 6b from line 6a)			6 c		
7 Other investment income (describe)			7			
EXPENSES	8a Gross amount from sales of assets other than inventory		(A) Securities		(B) Other	
	b Less: cost or other basis and sales expenses		8 a			
	c Gain or (loss) (attach schedule)		8 b			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))		8 c			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))		8 d			
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
	a Gross revenue (not including \$ of contributions reported on line 1a)			9 a		
	b Less: direct expenses other than fundraising expenses			9 b		
	c Net income or (loss) from special events (subtract line 9b from line 9a)			9 c		
	10a Gross sales of inventory, less returns and allowances			10 a		
	b Less: cost of goods sold			10 b		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10 c		
NET ASSETS	11 Other revenue (from Part VII, line 103)			11	19,426.	
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	3,363,556.	
	13 Program services (from line 44, column (B))			13	3,335,777.	
	14 Management and general (from line 44, column (C))			14	62,841.	
	15 Fundraising (from line 44, column (D))			15	53,304.	
NET ASSETS	16 Payments to affiliates (attach schedule)			16		
	17 Total expenses (add lines 16 and 44, column (A))			17	3,451,922.	
	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18	-88,366.	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19	3,800,300.	
	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, 19, and 20)			21	3,711,934.		

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.

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 (att sch) (cash \$ _____ non-cash \$ _____).....	22				
23	Specific assistance to individuals (att sch).....	23				
24	Benefits paid to or for members (att sch).....	24				
25	Compensation of officers, directors, etc.....	25	312,660.	305,428.	7,232.	
26	Other salaries and wages.....	26	1,675,718.	1,636,958.	38,760.	
27	Pension plan contributions.....	27	63,884.	62,448.	1,436.	
28	Other employee benefits.....	28	106,483.	104,090.	2,393.	
29	Payroll taxes.....	29	148,231.	144,779.	3,452.	
30	Professional fundraising fees.....	30	53,304.		53,304.	
31	Accounting fees.....	31				
32	Legal fees.....	32				
33	Supplies.....	33	18,617.	17,931.	686.	
34	Telephone.....	34	56,139.	55,806.	333.	
35	Postage and shipping.....	35	2,641.	2,367.	274.	
36	Occupancy.....	36				
37	Equipment rental and maintenance.....	37	42,721.	42,517.	204.	
38	Printing and publications.....	38	10,919.	10,314.	605.	
39	Travel.....	39	5,105.	4,992.	113.	
40	Conferences, conventions, and meetings.....	40	4,953.	4,689.	264.	
41	Interest.....	41	5,532.	5,532.		
42	Depreciation, depletion, etc (attach schedule).....	42	158,739.	158,739.		
43	Other expenses not covered above (itemize):					
a	SEE STATEMENT 1	43a	786,276.	779,187.	7,089.	
b		43b				
c		43c				
d		43d				
e		43e				
44	Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.....	44	3,451,922.	3,335,777.	62,841.	53,304.

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 AccomplishmentsWhat is the organization's primary exempt purpose? SEE STATEMENT 2

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) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)

a	PSYCHO-SOCIAL REHABILITATION-SERVED APPROXIMATELY 345 INDIVIDUALS	
	(Grants and allocations \$ _____)	529,475.
b	TDMHMR/TDHS SUPPORTIVE EMPLOYMENT- PLACED 74 PEOPLE WITH NEW JOBS.	
	(Grants and allocations \$ _____)	108,472.
c	HOUSING-PLACED 141 INDIVIDUALS IN HOMES.	
	(Grants and allocations \$ _____)	650,774.
d	VOCATIONAL/REHABILITATION ESTABLISHMENT	
	(Grants and allocations \$ _____)	956,897.
e	Other program services...SEE STATEMENT 3... (Grants and allocations \$ _____)	1,090,159.
f	Total of Program Service Expenses (should equal line 44, column (B), Program services).....	3,335,777.

Part IV Balance Sheets (See 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
A S S E T S	45 Cash — non-interest-bearing	643,595.	45	724,058.
	46 Savings and temporary cash investments	33,910.	46	2,780.
	47 a Accounts receivable	47 a 125,719.		
	b Less: allowance for doubtful accounts	47 b	47 c	125,719.
	48 a Pledges receivable	48 a 18,050.		
	b Less: allowance for doubtful accounts	48 b	48 c	18,050.
	49 Grants receivable	97,056.	49	48,078.
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes & loans receivable (attach sch.)	51 a		
	b Less: allowance for doubtful accounts	51 b	51 c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	41,132.	53	43,114.
	54 Investments — securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments — land, buildings, & equipment: basis	55 a		
	b Less: accumulated depreciation (attach schedule)	55 b	55 c	
56 Investments — other (attach schedule)		56		
57 a Land, buildings, and equipment: basis	57 a 4,363,245.			
b Less: accumulated depreciation (attach schedule)	57 b 1,092,271.	3,103,233.	57 c	3,270,974.
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 5	3,589.	58	3,589.	
59 Total assets (add lines 45 through 58) (must equal line 74)	4,109,562.	59	4,236,362.	
L I A B I L I T I E S	60 Accounts payable and accrued expenses	220,236.	60	172,793.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64 a Tax-exempt bond liabilities (attach schedule)		64 a	
	b Mortgages and other notes payable (attach schedule)	89,026.	64 b	351,635.
	65 Other liabilities (describe <input type="checkbox"/>		65	
66 Total liabilities (add lines 60 through 65)	309,262.	66	524,428.	
N E T A S S E T S O R F U N D B A L A N C E S	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	3,356,136.	67	3,288,657.
	68 Temporarily restricted	444,164.	68	423,277.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	3,800,300.	73	3,711,934.
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	4,109,562.	74	4,236,362.

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.

BAA

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

a	Total revenue, gains, and other support per audited financial statements.	a	3,382,812.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments. . . . \$		
(2)	Donated services and use of facilities. . . . \$		19,256.
(3)	Recoveries of prior year grants. \$		
(4)	Other (specify): _____ \$		
	Add amounts on lines (1) through (4).	b	19,256.
c	Line a minus line b	c	3,363,556.
d	Amounts included on line 12, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990. \$		
(2)	Other (specify): _____ \$		
	Add amounts on lines (1) and (2).	d	
e	Total revenue per line 12, Form 990 (line c plus line d).	e	3,363,556.

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

a	Total expenses and losses per audited financial statements.	a	3,471,178.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities. \$		19,256.
(2)	Prior year adjustments reported on line 20, Form 990. . . . \$		
(3)	Losses reported on line 20, Form 990. . . . \$		
(4)	Other (specify): _____ \$		
	Add amounts on lines (1) through (4).	b	19,256.
c	Line a minus line b	c	3,451,922.
d	Amounts included on line 17, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990. \$		
(2)	Other (specify): _____ \$		
	Add amounts on lines (1) and (2).	d	
e	Total expenses per line 17, Form 990 (line c plus line d).	e	3,451,922.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see 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 and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 7				
		312,660.	36,093.	0.

- 75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
- If 'Yes,' attach schedule — see instructions.

Part VI Other Information (See instructions.)

	Yes	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	X
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	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement.	79	X
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	X
b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct and indirect political expenditures. See line 81 instructions.	81a	0.
b Did the organization file Form 1120-POL for this year?	81b	X
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	X
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	19,256.
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
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	N/A
c Dues, assessments, and similar amounts from members.	85c	N/A
d Section 162(e) lobbying and political expenditures.	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e).	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
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	N/A
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
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	X
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>		
b 501(c)(3) and 501(c)(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 a statement explaining each transaction.	89b	X
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>NONE</u>		
b Number of employees employed in the pay period that includes March 12, 2003 (See instructions.)	90b	80
91 The books are in care of <u>VICKETTA COLEMAN</u> Telephone number <u>615-242-3576</u> Located at <u>801 12TH AVE. SOUTH NASHVILLE, TN</u> ZIP + 4 <u>37203</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. <u>92</u>		N/A

Part VII Analysis of Income-Producing Activities (See 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 FOOD SERVICE FEES					11,396.
b HOUSING SERVICE FEES					284,203.
c TRANSPORTATION FEES					6,800.
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	3,226.	
96 Dividends & 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 pers prop.					
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					
103 Other revenue: a					
b HEALTH INSURANCE REFU			1	6,195.	
c MISCELLANEOUS			1	7,846.	
d PROPERTY INS. PROCEED			1	5,385.	
e					
104 Subtotal (add columns (B), (D), and (E))				22,652.	302,399.
105 Total (add line 104, columns (B), (D), and (E))					325,051.

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 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	FEES CHARGED IN CONNECTION WITH AN ON-SITE CAFETERIA TO PROVIDE MEALS FOR PROGRAM PARTICIPANTS.
93B	FEES CHARGED FOR HOUSING PROVIDED FOR PROGRAM PARTICIPANTS.
93C	FEES CHARGED FOR BUS PASSES SOLD TO PROGRAM PARTICIPANTS.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See 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	
Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed)		Preparer's SSN or PTIN (see General Instruction W)	
	address, and ZIP + 4		EIN	
FRASIER, DEAN & HOWARD, PLLC		N/A		
3310 WEST END AVENUE, STE. 550		N/A		
NASHVILLE, TN 37203		(615) 383-6592		