

Part III	Supplemental Information
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Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete** if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
► **Attach** to Form 990. ► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021
Open to Public
Inspection

Name of the organization

ABE ' S GARDEN

Employer identification number
06-1818302

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A NASHVILLE TENNESSEE	62-6139016	000000000	12/21/11	12600000.	FACILITY CONSTRUCTION				X		X
B NASHVILLE TENNESSEE	62-6139016	000000000	05/16/14	12500000.	FACILITY CONSTRUCTION				X		X
C											
D											

Part II Proceeds

	A		B		C		D	
	4,100,000.	2,393,750.						
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue	12,600,000.	12,500,000.						
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds	89,091.	101,127.						
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds	12,600,000.	12,500,000.						
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion	2012	2015						
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X			X			
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X			X			
16 Has the final allocation of proceeds been made?	X		X					
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule K (Form 990) 2021

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X				
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X				
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X		X				
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X					

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?	X		X					
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X		X					

Part IV Arbitrage (continued)

4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
		X		X					
		SUNTRUST BANK		SUNTRUST BANK					
b	Name of provider	14.0000000		14.0000000					
c	Term of hedge	X		X					
d	Was the hedge superintegrated?	X		X					
e	Was the hedge terminated?	X		X					
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?	X		X					
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?	X		X					
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X					

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
		X			X			

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART I, BOND ISSUES

(A) THE HEALTH AND EDUCATIONAL FACILITIES BOARD OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE HEALTH AND HOUSING FACILITIES REVENUE BOND

(F) PURPOSE OF BOND: FACILITY CONSTRUCTION

(A) THE HEALTH AND EDUCATIONAL FACILITIES BOARD OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE HEALTH AND HOUSING FACILITIES REVENUE BOND

(F) PURPOSE OF BOND: FACILITY CONSTRUCTION

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open To Public Inspection

Name of the organization

ABE 'S GARDEN

Employer identification number
06-1818302

Part I	Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).	
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Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

[illegible]

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Part II	Loans to and/or From Interested Persons.
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Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
MICHAEL D. SHME	CHAIRMAN	DEVELOPM	X		1,600,000.	1,363,060.		X	X		X	
MICHAEL D. SHME	CHAIRMAN	DEVELOPM	X		4,000,000.	2,776,830.		X	X		X	
Total						\$ 4,139,890.						

Part III	Grants or Assistance Benefiting Interested Persons.
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Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990) 2021

SEE PART V FOR CONTINUATIONS

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
MICHAEL D. SHMERLING	OFFICER AND MORE TH	183,274.	ACCOUNTING		X
MICHAEL D. SHMERLING	JUDY GIVENS HAS A F	90,743.	MANAGEMENT		X
JAMES SHMERLING	JUDY GIVENS HAS A F	90,743.	MANAGEMENT		X

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: MICHAEL D. SHMERLING

(C) PURPOSE OF LOAN: DEVELOPMENT PROJECT

(A) NAME OF PERSON: MICHAEL D. SHMERLING

(C) PURPOSE OF LOAN: DEVELOPMENT PROJECT

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: MICHAEL D. SHMERLING

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

OFFICER AND MORE THAN 35% CONTROLLED ENTITY

(D) DESCRIPTION OF TRANSACTION: ACCOUNTING AND IT SERVICES, FOOD,
BEVERAGE, AND SUPPLY PRODUCTS

(A) NAME OF PERSON: MICHAEL D. SHMERLING

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

JUDY GIVENS HAS A FAMILY RELATIONSHIP MICHAEL SHMERLING

(D) DESCRIPTION OF TRANSACTION: MANAGEMENT EMPLOYEE

(A) NAME OF PERSON: JAMES SHMERLING

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

JUDY GIVENS HAS A FAMILY RELATIONSHIP JAMES SHMERLING

(D) DESCRIPTION OF TRANSACTION: MANAGEMENT EMPLOYEE

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

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ABE'S GARDEN

Employer identification number
06-1818302

FORM 990, PART VI, SECTION A, LINE 2:

MICHAEL SHMERLING AND JAMES SHMERLING HAVE A FAMILY RELATIONSHIP.

JAMES PHILLIPS AND MICHAEL SHMERLING AND JAMES SHMERLING HAVE A BUSINESS
RELATIONSHIP. BILL PURCELL AND MICHAEL SHMERLING HAVE A BUSINESS
RELATIONSHIP. KIM CAMPBELL AND MICHAEL SHMERLING HAVE A BUSINESS
RELATIONSHIP.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED BY CERTAIN MEMBERS OF THE BOARD OF DIRECTORS, THEN
DISTRIBUTED TO THE FULL BOARD PRIOR TO FILING WITH THE INTERNAL REVENUE
SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION HOLDS REGULAR MEETINGS TO DISCUSS POSSIBLE CONFLICTS THAT
COULD ARISE.

FORM 990, PART VI, SECTION B, LINE 15:

ON MAJOR HIRES (CEO, CFO, ETC.), A SEARCH COMMITTEE IS FORMED TO FACILITATE
THE RECRUITMENT AND COMPENSATION PACKAGES. THIS PROCESS STUDIES COMPETITIVE
SALARY SCALES AND FRINGE BENEFITS. THE CANDIDATES ARE INTERVIEWED AND THE
POOL IS NARROWED DOWN. A SECOND INTERVIEW MAY BE CONDUCTED FOR THE
EXECUTIVE DIRECTOR POSITION OR OTHER MANAGEMENT POSITIONS.

THE FINANCE COMMITTEE IS CHARGED WITH THE RESPONSIBILITY OF REVIEWING ALL
SALARIES, WAGES, AND BENEFITS FOR EMPLOYEES. TO FURTHER ASSURE INDEPENDENCE
WITH REGARD TO HIRING PRACTICES; AND THAT COMPENSATION IS FAIR AND

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

ABE'S GARDEN

Employer identification number

06-1818302

COMPETITIVE, THE BUDGET IS ANALYZED BY MANAGEMENT AND APPROVED BY THE
BOARD.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, POLICIES, TAX RETURNS, AND FINANCIAL STATEMENTS ARE
MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

UNREALIZED GAIN ON INTEREST RATE SWAP 327,098.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION DID NOT CHANGE EITHER OVERSIGHT PROCESS NOR SELECTION
PROCESS DURING THE TAX YEAR.

Part V

Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

- 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?
- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Provide additional information for responses to questions on Schedule R. See instructions.