

Form 990

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

1999

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 1999 calendar year, OR tax year period beginning JUL 1, 1999 and ending JUN 30, 2000

B Check if: Change of address, Initial return, Final return, Amended return. C Name of organization: THE A.I.M. CENTER, INC. D Employer identification number: 58-1718368. E Telephone number: (423) 624-4800.

G Type of organization: [X] Exempt under 501(c) (3) (insert number) OR [ ] section 4947(a)(1) nonexempt charitable trust. Note Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990)

H(a) Is this a group return filed for affiliates? [ ] Yes [X] No. I If either box in H is checked "Yes," enter four-digit group exemption number (GEN). J Accounting method: [ ] Cash [X] Accrual.

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 it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 Gross rents; 7 Other investment income; 8 Gross amount from sale of assets other than inventory; 9 Special events and activities; 10 Gross sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or deficit; 19 Net assets at beginning; 20 Other changes; 21 Net assets at end.

AMENDED

EO ACCOUNTS RECEIVED FEB 26 2002

BRANCH OGDEN

RECEIVED FEB 21 2002

1202 SCANNED APR 02 2002

SEE STATEMENT 2

<b>Part II</b> 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 (attach schedule) cash \$206,898 • noncash \$	206,898.	206,898.	STATEMENT 4		
23	Specific assistance to individuals (attach schedule)	69,512.	69,512.	STATEMENT 5		
24	Benefits paid to or for members (attach schedule)					
25	Compensation of officers, directors, etc	59,974.	0.	59,974.	0.	
26	Other salaries and wages	425,568.	425,568.			
27	Pension plan contributions					
28	Other employee benefits	49,678.	43,389.	6,289.		
29	Payroll taxes	40,969.	36,332.	4,637.		
30	Professional fundraising fees					
31	Accounting fees	5,925.		5,925.		
32	Legal fees					
33	Supplies	41,752.	36,852.	4,900.		
34	Telephone	15,832.	11,299.	4,533.		
35	Postage and shipping	5,162.	4,094.	1,068.		
36	Occupancy	24,298.	21,861.	2,437.		
37	Equipment rental and maintenance	55,611.	43,542.	12,069.		
38	Printing and publications	15,974.	14,122.	1,852.		
39	Travel	9,886.	6,794.	3,092.		
40	Conferences, conventions, and meetings	23,393.	9,823.	13,570.		
41	Interest					
42	Depreciation, depletion, etc (attach schedule)	83,161.	73,181.	9,980.		
43	Other expenses (itemize)					
a		43a				
b		43b				
c		43c				
d		43d				
e	SEE STATEMENT 3	43e	110,255.	100,148.	10,107.	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	44	1,243,848.	1,103,415.	140,433.	0.

**Reporting of Joint Costs** - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  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 \$ \_\_\_\_\_

<b>Part III</b> Statement of Program Service Accomplishments		Program Service Expenses
What is the organization's primary exempt purpose? <b>▶</b>		(Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
<b>TO ASSIST MENTALLY HANDICAPPED INDIVIDUALS</b>		
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.)		
a	THE A.I.M. CENTER, INC. PROVIDES ENCOURAGEMENTS AND ASSISTANCE TO MENTALLY HANDICAPPED INDIVIDUALS FOR THE PURPOSE OF EQUIPING THOSE INDIVIDUALS TO LIVE AND WORK INDEPENDENTLY IN THE COMMUNITY.	1,103,415.
b		
c		
d		
e	Other program services (attach schedule)	
f	<b>Total of Program Service Expenses</b> (should equal line 44, column (B) Program services)	<b>1,103,415.</b>

**Part IV Balance Sheets**

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
<b>Assets</b>	45 Cash - non-interest-bearing	260,733.	111,085.
	46 Savings and temporary cash investments		
	47 a Accounts receivable	212,420.	
	b Less allowance for doubtful accounts		
	48 a Pledges receivable	89,380.	
	b Less allowance for doubtful accounts	17,780.	
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable		
	b Less allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges	18,002.	17,977.
	54 Investments - securities	STMT 6	971,034.
	55 a Investments - land, buildings, and equipment basis		
	b Less accumulated depreciation		
	56 Investments - other		
	57 a Land buildings, and equipment basis	1,653,436.	
	b Less accumulated depreciation STMT 7	567,038.	
58 Other assets (describe )			
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	2,945,737.	2,651,082.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	83,456.	78,520.
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable	STMT 8	13,247.
	65 Other liabilities (describe )		
66 <b>Total liabilities</b> (add lines 60 through 65)	98,481.	91,767.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	1,860,461.	1,840,971.
	68 Temporarily restricted	986,795.	718,344.
	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 <b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)	2,847,256.	2,559,315.
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	2,945,737.	2,651,082.

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

Yes No

Table with 3 columns: Question, Yes, No. Rows include questions 76 through 91 regarding organizational activities, financials, and compliance.

91 The books are in care of VALORIE BODDY Telephone no (423) 624-4800
Located at 1903 MCCALLIE AVENUE, CHATTANOOGA, TN ZIP +4 37404

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041-Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

**Part VII Analysis of Income-Producing Activities**

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) THRIFT SHOP					4,174.
(b) LUNCH/SNACK BAR SALES					24,084.
(c)					
(d)					
(e)					
(f) Medicare/Medicaid payments					
(g) Fees and contracts from government agencies					
94 Membership dues and assessments					12,877.
95 Interest on savings and temporary cash investments			14	1,810.	
96 Dividends and interest from securities			14	50,227.	
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					
103 Other revenue					
a MISCELLANEOUS					4,598.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		52,037.	45,733.
105 TOTAL (add line 104, columns (B), (D), and (E))					97,770.

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**

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)
93 A	THE THRIFT SHOP HELPS MENTALLY HANDICAPPED INDIVIDUALS BUILD WORK AND SOCIAL SKILLS
93 B	LUNCH/SNACK BAR UNIT HELPS MENTALLY HANDICAPPED INDIVIDUALS BUILD WORK AND SOCIAL SKILLS
94	THE A.I.M. CENTER CHARGES A SMALL ONE-TIME FEE FOR MEMBERSHIP TO HELP FURTHER THE EXEMPT PURPOSES OF THE CENTER
103A	MISCELLANEOUS INCOME

**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked )**

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			

I am preparing this return and accompanying schedules and statements and to the best of my knowledge and belief it is true and correct. I am not aware of any information of which preparer has any knowledge. (Important: See General Instruction U.)

2/14/03 JESS V...

**SCHEDULE A  
(Form 990)**

**Organization Exempt Under Section 501(c)(3)**

OMB No 1545-0047

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

**1999**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization **THE A.I.M. CENTER, INC.** Employer identification number **58 1718368**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See 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
NONE				
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Total number of other employees paid over \$50,000 ▶ **0**

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See 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		
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Total number of others receiving over \$50,000 for professional services ▶ **0**

**Part III Statements About Activities**

	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 ► \$ _____ 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	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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		
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
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? If the answer to any question is "Yes," attach a detailed statement explaining the transactions	2e	X
3 Does the organization make grants for scholarships, fellowships student loans, etc ?	3	X
4 a Do you have a section 403(b) annuity plan for your employees?	4a	X
b 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 (See instructions)		

**Part IV Reason for Non-Private Foundation Status** (See 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 page 4)
- 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 4 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 4 of the instructions)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 above) 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) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	1,026,553.	990,243.	861,228.	1,248,876.	4,126,900.
16 Membership fees received	11,568.	125.	255.	46.	11,994.
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	6,065.	64,386.	39,994.	40,022.	150,467.
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	36,261.	26,101.	26,069.	24,472.	112,903.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	1,080,447.	1,080,855.	927,546.	1,313,416.	4,402,264.
24 Line 23 minus line 17	1,074,382.	1,016,469.	887,552.	1,273,394.	4,251,797.
25 Enter 1% of line 23	10,804.	10,809.	9,275.	13,134.	
26 Organizations described in lines 10 or 11	a Enter 2% of amount in column (e) line 24				26a 85,036.
	b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts. SEE STATEMENT 10				26b 594,892.
	c Total support for section 509(a)(1) test. Enter line 24, column (e)				26c 4,251,797.
	d Add Amounts from column (e) for lines	18 112,903.	19	26b 594,892.	26d 707,795.
		22			26e 3,544,002.
	e Public support (line 26c minus line 26d total)				26f 83.3530%
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year.				N/A
	(1998)	(1997)	(1996)	(1995)	
	b For any amount included in line 17 that was received from a nondisqualified person, attach a list 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.) 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.				N/A
	(1998)	(1997)	(1996)	(1995)	
	c Add Amounts from column (e) for lines				27c N/A
	15	16	17	20	21
	d Add Line 27a total and line 27b total				27d N/A
	e Public support (line 27c, total minus line 27d total)				27e N/A
	f Total support for section 509(a)(2) test. Enter amount on line 23 column (e)				27f N/A
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g N/A %
	h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator))				27h N/A %

28 Unusual Grants For an organization described in line 10, 11 or 12, that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions)

NONE

**Part V Private School Questionnaire**  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

N/A

		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?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
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 )	32d	
_____			
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h	
_____			
_____			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
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	34b	
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	35	

**Part VI-A Lobbying Expenditures by Electing Public Charities**

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check here  a If the organization belongs to an affiliated group

Check here  b If you checked "a" above and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	N/A	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)		
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)		
41	Lobbying nontaxable amount Enter the amount from the following 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		
42	Grassroots nontaxable amount (enter 25% of line 41)		
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36		
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38		

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 )

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(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)

N/A

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
- b Paid staff or management (include compensation in expenses reported on lines c through h)
- 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)

Yes	No	Amount
		0.

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales of assets to a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities or equipment

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 2 columns: Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c. 'No' column has 'X' marks for all rows.

N/A

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. The table is mostly empty.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X) No

b If "Yes," complete the following schedule N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. The table is mostly empty.



FORM 990

CASH CONTRIBUTIONS OF \$5000 OR MORE  
INCLUDED ON PART I, LINE 1D

STATEMENT 1

\*\*\* NOT OPEN TO PUBLIC INSPECTION \*\*\*

CONTRIBUTOR'S NAME

CONTRIBUTOR'S ADDRESS

AMOUNT

10,024.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 2

DESCRIPTION	AMOUNT
PRIOR PERIOD ADJUSTMENT	<141,848.>
TOTAL TO FORM 990, PART I, LINE 20	<141,848.>

FORM 990 OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ADVERTISING	2,639.	2,516.	123.	
FOOD EXPENSE	42,766.	40,744.	2,022.	
AUTO EXPENSE	6,896.	5,436.	1,460.	
CONTRACT SERVICES	6,692.	4,483.	2,209.	
INSURANCE	18,463.	15,581.	2,882.	
DATA PROCESSING	636.	636.		
OTHER TAXES	3,347.	3,347.		
MISC. EXPENSE	28,816.	27,405.	1,411.	
TOTAL TO FM 990, LN 43	110,255.	100,148.	10,107.	

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 4

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
LOW INCOME HOUSING MENTALLY	A.I.M. HOUSING, INC	1903 MCCALLIE AVENUE	NONE	206,898.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				206,898.

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FORM 990	SPECIFIC ASSISTANCE TO INDIVIDUALS	STATEMENT	5
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DESCRIPTION	AMOUNT
FOOD, SHELTER AND CLOTHING FOR INDIGENTS, ETC.	69,512.
TOTAL TO FORM 990, PART II, LINE 23	69,512.

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FORM 990	GOVERNMENT SECURITIES	STATEMENT	6
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DESCRIPTION	VALUATION METHOD	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
U.S. TREASURY CASH RESERVES IS	COST	971,034.		971,034.
TOTAL TO FORM 990, LINE 54, COL B		971,034.		971,034.

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FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	7
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
BUILDING	1,077,855.	205,553.	872,302.
FURNITURE AND EQUIPMENT	383,840.	296,344.	87,496.
VEHICLE	80,541.	65,141.	15,400.
LAND	111,200.	0.	111,200.
TOTAL TO FORM 990, PART IV, LN 57	1,653,436.	567,038.	1,086,398.



FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,  
TRUSTEES AND KEY EMPLOYEES

STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MARCIA EASON 832 GEORGIA AVENUE, SUITE 1000 CHATTANOOGA, TN 37402	CHAIRMAN 1	0.	0.	0.
SCOTT M. FERGUSON P.O. BOX 6217 CHATTANOOGA, TN 37401	VICE CHAIRMAN 1	0.	0.	0.
PAUL M. STARNES 4004 PATTEN RD. CHATTANOOGA, TN 37412	VICE CHAIRMAN 1	0.	0.	0.
RONALD N, FUGATT P.O. BOX 182255 CHATTANOOGA, TN 37422-7255	VICE CHAIRMAN 1	0.	0.	0.
JENNYE S. MILLER 417 MAULDETH ROAD CHATTANOOGA, TN 37415	SECRETARY 1	0.	0.	0.
ROSE E. DECOSIMO TWO UNION SQUARE, STE. 1100 CHATTANOOGA, TN 37402	TREASURER 1	0.	0.	0.
VICKY BALTZ 5211 HWY. 153 HIXSON, TN 37343	BOARD MEMBER 1	0.	0.	0.
TONYA CAMMON 633 CHESTNUT STREET, SUITE 900 CHATTANOOGA, TN 37450	BOARD MEMBER 1	0.	0.	0.
MARTEL L. DAVIS 5000 BEULAH AVENUE CHATTANOOGA, TN 37409	BOARD MEMBER 1	0.	0.	0.
SUSAN G. BRYAN 103 ROBINHOOD TRAIL LOOKOUT MTN., TN 37350	BOARD MEMBER 1	0.	0.	0.
DOLORES CHANDRA 4134 HAMILL ROAD HIXSON, TN 37343	BOARD MEMBER 1	0.	0.	0.

MELVIN D. COOPER 500 DODDS AVE. CHATTANOOGA, TN 37404	BOARD MEMBER 1	0.	0.	0.
STEVE DAUGHERTY, SR. P.O. BOX 626 CHATTANOOGA, TN 37343	BOARD MEMBER 1	0.	0.	0.
DAVID O. EASON 715 GEORGIA AVENUE CHATTANOOGA, TN 37402	BOARD MEMBER 1	0.	0.	0.
LOUIS F. GARCIA TEN FORT STEPHENSON PLACE LOOTOUT MTN., TN 37350	BOARD MEMBER 1	0.	0.	0.
RONALD N. FUGATT P.O. BOX 182255 CHATTANOOGA, TN 37422-7255	BOARD MEMBER 1	0.	0.	0.
JAMIE HANCOCK 2803 FAIRVIEW DRIVE CHATTANOOGA, TN 37406	BOARD MEMBER 1	0.	0.	0.
MARTIN GADD 7421 IRONGATE DRIVE HIXSON, TN 37343	BOARD MEMBER 1	0.	0.	0.
SONJA HARRINGTON 728 CARRIAGE PARC DRIVE CHATTANOOGA, TN 37421	BOARD MEMBER 1	0.	0.	0.
CHARLES MCKINNON 5112 GRAYSTONE LANE OOLTEWAH, TN 37363	BOARD MEMBER 1	0.	0.	0.
MICHAEL A. JONES 615 MCCALLIE AVENUE CHATTANOOGA, TN 37403	BOARD MEMBER 1	0.	0.	0.
KAREN KRUESI 5213 WILSON AVENUE SIGNAL MOUNTAIN, TN 37377	BOARD MEMBER 1	0.	0.	0.
BRENDA NUNN 6456 BROOKMEAD CIRCLE HIXSON, TN 37343	BOARD MEMBER 1	0.	0.	0.
W.A. BRYAN PATTEN 520 LOOKOUT STREET CHATTANOOGA, TN 37403	BOARD MEMBER 1	0.	0.	0.

LOIS LEE 4705 RAHGER LANE CHATTANOOGA, TN 37416	BOARD MEMBER 1	0.	0.	0.
GAIL LINDSEY 4031 BROOKFIELD CIRCLE CHATTANOOGA, TN 37412	BOARD MEMBER 1	0.	0.	0.
JON LOCKE 701 MORRISON SPRINGS ROAD, APT. 4019-B CHATTANOOGA, TN 37415	BOARD MEMBER 1	0.	0.	0.
FRANK ROBBINS, III 520 LOOKOUT STREET CHATTANOOGA, TN 37403	BOARD MEMBER 1	0.	0.	0.
BONITA P. CURREY 1903 MCCALLIE AVE. CHATTANOOGA, TN 37402	CEO 40+	59,974.	0.	0.
RHODA RUFFNER 3021 E. BROW ROAD SIGNAL MOUNTAIN, TN 37377	BOARD MEMBER 1	0.	0.	0.
STEPHEN D. SPALDING 551 OAK STREET CHATTANOOGA, TN 37403	BOARD MEMBER 1	0.	0.	0.
PAUL M. STARNES 4004 PATTEN ROAD CHATTANOOGA, TN 37412	BOARD MEMBER 1	0.	0.	0.
THOMAS R. TOLAR, JR. 900 WHITEHALL ROAD CHATTANOOGA, TN 37405	BOARD MEMBER 1	0.	0.	0.
BO WALKER 3922 RODGERS ROAD CHATTANOOGA, TN 37411	BOARD MEMBER 1	0.	0.	0.
REBEKAH H. WHITAKER 633 CHESTNUT STREET, SUITE 900 CHATTANOOGA, TN 37450	BOARD MEMBER 1	0.	0.	0.
ANNE M. WILKINS 430 CHESTNUT STREET, SUITE 300 CHATTANOOGA, TN 37402	BOARD MEMBER 1	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>59,974.</u>	<u>0.</u>	<u>0.</u>

SCHEDULE A IDENTIFICATION OF EXCESS CONTRIBUTIONS STATEMENT 10  
INCLUDED ON PART IV, LINE 26B

\*\*\* NOT OPEN TO PUBLIC INSPECTION \*\*\*

CONTRIBUTOR'S NAME	TOTAL CONTRIBUTION	EXCESS CONTRIBUTION
	250,000.	164,964.
	250,000.	164,964.
	350,000.	264,964.
TOTAL EXCESS CONTRIBUTIONS TO SCHEDULE A, LINE 26B		594,892.

**Depreciation and Amortization**  
 (Including Information on Listed Property) 990

**1999**

Attachment  
 Sequence No 67

▶ See separate instructions ▶ Attach this form to your return

Name(s) shown on return

Business or activity to which this form relates

Identifying number

THE A.I.M. CENTER, INC.

FORM 990 PAGE 2

58-1718368

**Part I Election To Expense Certain Tangible Property (Section 179) (Note If you have any listed property, complete Part V before you complete Part I)**

1	Maximum dollar limitation If an enterprise zone business, see instructions	1	19,000.
2	Total cost of section 179 property placed in service See instructions	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter amount from line 27	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1998	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2000 Add lines 9 and 10, less line 12	▶ 13	

**Note** Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement) Instead, use Part V for listed property

**Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property)**

**Section A - General Asset Account Election**

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts check this box See instructions

**Section B - General Depreciation System (GDS) (See instructions)**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15 a 3 year property						
b 5-year property						
c 7 year property						
d 10-year property						
e 15 year property						
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Alternative Depreciation System (ADS) (See instructions)**

16 a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40 year	/		40 yrs	MM	S/L	

**Part III Other Depreciation (Do Not Include Listed Property) (See instructions)**

17	GDS and ADS deductions for assets placed in service in tax years beginning before 1999	17	
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	83,161.

**Part IV Summary (See instructions)**

20	Listed property Enter amount from line 26	20	
21	Total Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20 Enter here and on the appropriate lines of your return Partnerships and S corporations see instructions	21	83,161.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	