

Form **990**

# Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

**2002**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A For the 2002 calendar year, or tax year beginning** 10/01/02 , and ending 9/30/03**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization**MICHIANA ADDICTIONS AND PREVENTION SERVICES**

Number and street (or P O box if mail is not delivered to street address)

**1020 MILLARD STREET**

Room/suite

City or town, state or country, and ZIP + 4

**THREE RIVERS****MI 49093****D Employer ID number**  
**38-1961500****E Telephone number**  
**269-279-5187****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 no. of affiliates ☐**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No," att a list See instr)

**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No**I** Enter 4-digit GEN ☐**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**G Web site:** ☐**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 3,542,352**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)****1** Contributions, gifts, grants, and similar amounts received.**a** Direct public support**1a** 40,204**b** Indirect public support**1b** 487,723**c** Government contributions (grants)**1c** 1,326,506**d Total** (add lines 1a through 1c) (cash \$ 1,854,433 noncash \$           )**1d** 1,854,433**2** Program service revenue including government fees and contracts (from Part VII, line 93)**2** 1,612,007**3** Membership dues and assessments**3**           **4** Interest on savings and temporary cash investments**4** 703**5** Dividends and interest from securities**5**           **6a** Gross rents**6a**           **b** Less: rental expenses**6b**           **c** Net rental income or (loss) (subtract line 6b from line 6a)**6c**           **7** Other investment income (describe ☐           )**7**           **8a** Gross amount from sales of assets other than inventory**8a**           

(B) Other

**b** Less: cost or other basis and sales expenses**8b**           **c** Gain or (loss) (attach schedule)**8c**           **d** Net gain or (loss) (combine line 8c, columns (A) and (B))**8d**           **9** Special events and activities (attach schedule)**a** Gross revenue (not including \$            of contributions reported on line 1a)**9a**           **b** Less direct expenses other than fundraising expenses**9b**           **c** Net income or (loss) from special events (subtract line 9b from line 9a)**9c**           **10a** Gross sales of inventory, less returns and allowances**10a**           **b** Less cost of goods sold**10b**           **c** Gross profit or (loss) from sales of inventory (att. sch.) (subtract line 10b from line 10a)**10c**           **11** Other revenue (from Part VII, line 103)**11** 75,209**12 Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)**12** 3,542,352

SCANNED MAY 04 2004

**E** **13** Program services (from line 44, column (B))**13** 3,116,634**14** Management and general (from line 44, column (C))**14** 439,983**15** Fundraising (from line 44, column (D))**15** 22,641**16** Payments to affiliates (attach schedule)**16**           **17 Total expenses** (add lines 16 and 44, column (A))**17** 3,579,258**A** **18** Excess or (deficit) for the year (subtract line 17 from line 12)**18** -36,906**19** Net assets or fund balances at beginning of year (from line 73, column (A))**19** 70,574**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** 33,668

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2002)

**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 page 21 of the instructions.)

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 \$ _____ non-cash \$ _____ )	22			
23 Specific assistance to individuals	23			
24 Benefits paid to or for members	24			
25 Compensation of officers, directors, etc.	25	70,614	70,614	
26 Other salaries and wages	26	2,117,842	1,873,925	243,917
27 Pension plan contributions	27	13,773	11,845	1,928
28 Other employee benefits	28	157,710	135,631	22,079
29 Payroll taxes	29	190,527	163,853	26,674
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	40,769	35,061	5,708
34 Telephone	34	51,145	43,985	7,160
35 Postage and shipping	35	10,591	9,108	1,483
36 Occupancy	36	85,360	73,410	11,950
37 Equipment rental and maintenance	37	11,334	9,747	1,587
38 Printing and publications	38			
39 Travel	39	26,349	22,660	3,689
40 Conferences, conventions, and meetings	40	9,686	8,330	1,356
41 Interest	41	17,861	15,360	2,501
42 Depreciation, depletion, etc. (attach schedule)	42	39,918	34,329	5,589
43 Other expenses not covered above (itemize): a	43a			
b SEE STATEMENT 1	43b	735,779	679,390	33,748
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	3,579,258	3,116,634	439,983

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 page 24 of the instructions.)

What 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) 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) & (4) orgs., & 4947(a)(1) trusts, but optional for others.)

a PROVIDE COUNSELING, EDUCATIONAL PROGRAMS, AND REHABILITATION FACILITIES FOR THE PREVENTION AND TREATMENT OF DRUG AND ALCOHOL ABUSE.

(Grants and allocations \$ \_\_\_\_\_ ) 3,116,634

b

(Grants and allocations \$ \_\_\_\_\_ )

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)

▶ 3,116,634

**Part IV Balance Sheets** (See page 24 of the instructions.)

<b>Note:</b> 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>A s s e t s</b>	45	Cash - non-interest-bearing		66,784	45	34,464
	46	Savings and temporary cash investments			46	
	47a	Accounts receivable	47a 838,601			
	b	Less: allowance for doubtful accounts	47b 610,000	319,930	47c	228,601
	48a	Pledges receivable	48a 51,727			
	b	Less: allowance for doubtful accounts	48b		48c	51,727
	49	Grants receivable		70,978	49	75,225
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less: allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		8,657	53	8,863
	54	Investments-securities	► <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a	Investments-land, buildings, and equipment: basis	55a			
	b	Less: accumulated depreciation (attach schedule)	55b		55c	
56	Investments-other (attach schedule)			56		
57a	Land, buildings, and equipment: basis	57a 583,502				
b	Less: accumulated depreciation (attach schedule)	57b 138,071	374,428	57c	445,431	
58	Other assets (describe ► )			58		
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		840,777	59	844,311	
<b>L i a b i l i t i e s</b>	60	Accounts payable and accrued expenses		255,570	60	309,352
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule) SEE WORKSHEET		384,033	64b	377,262
	65	Other liabilities (describe ► SEE STMT 3 )		130,600	65	124,029
66	<b>Total liabilities</b> (add lines 60 through 65)		770,203	66	810,643	
<b>N F e u n d  A s s e t s  B a l a n c e s</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		-82,020	67	-163,636
	68	Temporarily restricted		152,594	68	197,304
	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	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		70,574	73	33,668
	74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		840,777	74	844,311

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.

Form 990 (2002)

MICHIANA ADDICTIONS AND PREVENTION 38-1961500

Page 4

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 26 of the instructions.)

<b>N/A</b>	<b>a</b>	Total revenue, gains, & other support per audited financial statements	<b>a</b>
<b>b</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 \$	
(3)		Recoveries of prior year grants \$	
(4)		Other (specify)	
		\$	
	<b>b</b>	Add amounts on lines (1) through (4)	
<b>c</b>	<b>c</b>	Line a minus line b	
<b>d</b>		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)	
		\$	
	<b>d</b>	Add amounts on lines (1) and (2)	
<b>e</b>	<b>e</b>	Total revenue per line 12, Form 990 (line c plus line d)	

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

<b>N/A</b>	<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>
<b>b</b>		Amounts included on line a but not on line 17, Form 990:	
(1)		Donated services and use of facilities \$	
(2)		Prior year adjustments reported on line 20, Form 990 \$	
(3)		Losses reported on line 20, Form 990 \$	
(4)		Other (specify).	
		\$	
	<b>b</b>	Add amounts on lines (1) through (4)	
<b>c</b>	<b>c</b>	Line a minus line b	
<b>d</b>		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):	
		\$	
	<b>d</b>	Add amounts on lines (1) and (2)	
<b>e</b>	<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d)	

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 26 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SALLY REAMES	ADMINISTRATOR	70,614	7,522	1,530
THOMAS SOPER	PRESIDENT			
100 GRIFFITH, STURGIS, MI 49091	1 HR/WK	0	0	0
BILL SMITH	VICE PRES			
12332 HOFFMAN, THREE RIVERS, MI	1 HR/WK	0	0	0
JAMES WRAGG	SECRETARY			
340 W. RAILROAD ST., CENTREVILLE, MI	1 HR/WK	0	0	0
JUNE BELL	TREASURER			
17109 TAFT DR., THREE RIVERS, MI	1 HR/WK	0	0	0
DAVID ARTLEY	MEMBER			
201 W KALAMAZOO AVE, KALAMAZOO, MI	1 HR/WK	0	0	0
SUSAN WHITE	MEMBER			
12220 HARVEY ST, JONES, MI 49061	1 HR/WK	0	0	0
ARLAN WENDZEL	MEMBER			
108 BURKE AVE, THREE RIVERS, MI	1 HR/WK	0	0	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?  
If "Yes," attach schedule-see page 26 of the instructions.

☐ Yes ☒ No

Part VI Other Information (See page 27 of the 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 inc. 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	
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 <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct or indirect political expenditures. See line 81 instr.	81a	
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	
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?	N/A 83b	
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?	N/A 84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A 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	N/A 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	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A 85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A 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	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0 ; section 4912 <input type="checkbox"/> 0 ; section 4955 <input type="checkbox"/> 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	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	<input type="checkbox"/> 0	
d	Enter Amount of tax on line 89c, above, reimbursed by the organization	<input type="checkbox"/> 0	
90a	List the states with which a copy of this return is filed <input type="checkbox"/> NONE	90b	
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)		
91	The books are in care of <input type="checkbox"/> SALLY REAMES Located at <input type="checkbox"/> THREE RIVERS, MICHIGAN	Telephone no. <input type="checkbox"/> 269-279-5187 ZIP + 4 <input type="checkbox"/> 49093	
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 <input type="checkbox"/>	<input type="checkbox"/> 92	

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec. 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93</b> Program service revenue:					
<b>a</b> <u>CLIENT SERVICE FEES</u>					1,092,034
<b>b</b> <u>MEDICAID REVENUE</u>					514,688
<b>c</b> <u>MISCELLANEOUS</u>					5,285
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments			14	703	
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events					
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue: <b>a</b> _____					
<b>b</b> <u>ALCOHOL TAX REVENUE ADMIN</u>					70,348
<b>c</b> <u>MISCELLANEOUS</u>					4,861
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add columns (B), (D), and (E))		0		703	1,687,216
<b>105</b> Total (add line 104, columns (B), (D), and (E))					1,687,919

**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 page 32 of the 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)
●	SEE STATEMENT 4

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the 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 page 33 of the 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)

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.

Administrator

Date 4-16-04

**SCHEDULE A**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**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

**Supplementary Information-(See separate instructions.)**

OMB No 1545-0047

**2002**▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

**MICHIANA ADDICTIONS AND PREVENTION  
SERVICES**

Employer identification number

**38-1961500****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 ben plans & deferred compensation	(e) Expense account and other allowances
<b>NONE</b>				
Total number of other employees paid over \$50,000 ▶				

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

(See page 2 of the instr. 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
<b>NONE</b>		
Total number of others receiving over \$50,000 for professional services ▶		

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

Schedule A (Form 990 or 990-EZ) 2002

**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 <b>\$</b> _____ (Must equal amount 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.	1	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?	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 exp if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See <b>Note</b> below )	3	X
4 Do you have a section 403(b) annuity plan for your employees?	4	X
<b>Note:</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		

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 5 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V )
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A )
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A )
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,970,679	1,094,391	882,413	970,436	4,917,919
<b>16</b> Membership fees received					
<b>17</b> 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	1,790,892	498,623	372,921	274,197	2,936,633
<b>18</b> Gross inc. from int., dividends, amounts received from pymt. on securities loans (section 512(a)(5)), rents, royalties, & unrelated busn. taxable inc. (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975	1,368	888	1,037	1,078	4,371
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revn. levied for the organization's ben. & either paid to it or expended on its behalf					
<b>21</b> The value of serv. or fac. furnished to the org. by a governmental unit without charge. Do not incl. the value of serv. or fac. generally furnished to the public without charge.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of cap. assets. <b>STMT 5</b>	147,855	76,687	75,175	65,465	365,182
<b>23</b> Total of lines 15 through 22	3,910,794	1,670,589	1,331,546	1,311,176	8,224,105
<b>24</b> Line 23 minus line 17	2,119,902	1,171,966	958,625	1,036,979	5,287,472
<b>25</b> Enter 1% of line 23	39,108	16,706	13,315	13,112	
<b>26 Organizations described on lines 10 or 11:</b>	<b>a</b> Enter 2% of amount in column (e), line 24				<b>26a</b> 105,749
<b>b</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 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b>
<b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e)					<b>26c</b> 5,287,472
<b>d</b> Add: Amounts from column (e) for lines:	18 4,371	19			<b>26d</b> 369,553
	22 365,182	26b			<b>26e</b> 4,917,919
<b>e</b> Public support (line 26c minus line 26d total)					<b>26f</b> 93.0108%
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
<b>27 Organizations described on line 12:</b>	<b>a</b> 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				N/A
(2001)	(2000)	(1999)	(1998)		
<b>b</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:					N/A
(2001)	(2000)	(1999)	(1998)		
<b>c</b> Add: Amounts from column (e) for lines:	15	16			<b>27c</b>
	17	20	21		<b>27d</b>
<b>d</b> Add: Line 27a total		and line 27b total			<b>27e</b>
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27f</b>
<b>f</b> Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					<b>27g</b>
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27h</b>
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

**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)

	N/A	Yes	No
<b>29</b> 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?	<b>29</b>		
<b>30</b> 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?	<b>30</b>		
<b>31</b> 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 )	<b>31</b>		
<b>32</b> Does the organization maintain the following.			
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	<b>32a</b>		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<b>32b</b>		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<b>32c</b>		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?	<b>32d</b>		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement )			
<b>33</b> Does the organization discriminate by race in any way with respect to:			
<b>a</b> Students' rights or privileges?	<b>33a</b>		
<b>b</b> Admissions policies?	<b>33b</b>		
<b>c</b> Employment of faculty or administrative staff?	<b>33c</b>		
<b>d</b> Scholarships or other financial assistance?	<b>33d</b>		
<b>e</b> Educational policies?	<b>33e</b>		
<b>f</b> Use of facilities?	<b>33f</b>		
<b>g</b> Athletic programs?	<b>33g</b>		
<b>h</b> Other extracurricular activities?	<b>33h</b>		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)			
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?	<b>34a</b>		
<b>b</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.	<b>34b</b>		
<b>35</b> 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	<b>35</b>		

**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) **N/A**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)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
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	41	
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		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

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

**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. )

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

Yes	No	Amount

**Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)**

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 or exchanges of assets with a noncharitable exempt organization
- (ii) Purchases of assets from a noncharitable exempt organization
- (iii) Rental of facilities, equipment, or other assets
- (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 show 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:

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

**52a** 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

**b If "Yes," complete the following schedule:**

[illegible]

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545-1709

► File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

**Note:** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed

Form 8868

**Part I Automatic 3-Month Extension of Time- Only submit original (no copies needed)**

**Note.** Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print  File by the due date for filing your return. See instructions	Name of Exempt Organization <b>MICHIANA ADDICTIONS AND PREVENTION SERVICES</b>	Employer identification number <b>38-1961500</b>
	Number, street, and room or suite no. If a P O box, see instructions <b>1020 MILLARD STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>THREE RIVERS MI 49093</b>	

Check type of return to be filed (file a separate application for each return)

- |  |  |                                    |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)     | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                             | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the **whole group**, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 5/17/04 to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☐ calendar year \_\_\_\_\_ or
- ☒ tax year beginning 10/01/02 and ending 9/30/03

- 2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_

- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ \_\_\_\_\_

- c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ \_\_\_\_\_

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature

Title

Date

For Paperwork Reduction Act Notice, see Instruction

Form **8868** (12-2000)

**Mortgages and Other Notes Payable**Form  
**990/990-PF**

For calendar year 2002, or tax year beginning

10/01/02, and ending

9/30/03

**2002**

Name

**MICHIANA ADDICTIONS AND PREVENTION  
SERVICES**

Employer Identification Number

**38-1961500****FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION**

Name of lender	Relationship to disqualified person
(1) <b>FIFTH THIRD BANK</b>	
(2) <b>FIFTH THIRD BANK - LINE OF CREDIT</b>	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	<b>OPERATIONS</b>
(2)	<b>OPERATIONS</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	<b>339,033</b>	<b>319,262</b>
(2)	<b>45,000</b>	<b>58,000</b>
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Totals</b>	<b>384,033</b>	<b>377,262</b>

**Federal Statements****Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
BAD DEBTS	202,676	202,676		
CONTRACTUAL	131,823	131,823		
MEALS	78,978	78,978		
PRESCRIPTIONS	19,461	19,461		
MEDICAL SUPPLIES	15,239	15,239		
ADVERTISING	13,871	13,871		
EDUCATIONAL SUPPLIES	10,042	10,042		
CAP FUND EXPENSES	22,641			22,641
INSURANCES	70,752	60,847	9,905	
UTILITIES	57,684	49,608	8,076	
MAINTENANCE	36,127	31,069	5,058	
LICENSES AND DUES	23,942	20,590	3,352	
MEETING SUPPLIES	20,904	17,977	2,927	
PROFESSIONAL FEES	10,556	9,078	1,478	
COPIES	9,540	8,204	1,336	
MISCELLENOUS	6,924	5,955	969	
BANK FEES	4,619	3,972	647	
TOTAL	\$ 735,779	\$ 679,390	\$ 33,748	\$ 22,641

**Statement 2 - Form 990, Part III - Organization's Primary Exempt Purpose**

PROVIDE COUNSELING, EDUCATION AND REHABILITATION FOR THE  
PREVENTION AND TREATMENT OF DRUG AND ALCOHOL ABUSE.

**Federal Statements****Statement 3 - Form 990, Part IV, Line 65 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
ADVANCE FROM CSAS	\$ <u>130,600</u>	\$ <u>124,029</u>
TOTAL	\$ <u><u>130,600</u></u>	\$ <u><u>124,029</u></u>



**Federal Statements****Statement 4 - Form 990, Part VIII - Relationship of Activities**

<u>Line No.</u>	<u>Description</u>
93A	THE INCOME REPORTED ON THESE LINES REPRESENTS FEES FROM
93B	COUNSELING AND REHABILITATION SERVICES PERFORMED AND
93C	MISCELLANEOUS ITEMS NOT SPECIFIC TO A CATEGORY. ALL
93D	REVENUE IS DIRECTLY RELATED TO OR A RESULT OF COUNSELING
93E	AND REHABILITATION SERVICES - THE PRIMARY PURPOSE OF THE
	ORGANIZATION.
103	STATE REVENUE RECEIVED FROM ALCOHOL TAX AND OTHER REVENUES
	NOT SPECIFIC TO A PROGRAM

**Federal Statements****Statement 5 - Schedule A, Part IV-A, Line 22 - Other Income**

<u>Description</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
OTHER	\$ <u>147,855</u>	\$ <u>76,687</u>	\$ <u>75,175</u>	\$ <u>65,465</u>
TOTAL	\$ <u><u>147,855</u></u>	\$ <u><u>76,687</u></u>	\$ <u><u>75,175</u></u>	\$ <u><u>65,465</u></u>