

**Return of Organization Exempt From Income Tax**

**2004**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

**A** For the 2004 calendar year, or tax year beginning **JUL 1, 2004** and ending **JUN 30, 2005**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	<b>C</b> Name of organization <b>METROPOLITAN INTER-FAITH ASSOCIATION</b>		<b>D</b> Employer identification number <b>62-0803601</b>	
		Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	<b>E</b> Telephone number <b>901-527-0208</b>
		<b>910 VANCE P.O. BOX 3130</b>			<b>F</b> Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual (specify) <input type="checkbox"/>
		City or town, state or country, and ZIP + 4 <b>MEMPHIS, TN 38173</b>			

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

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates?  Yes  No

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? **N/A**  Yes  No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling?  Yes  No

I Group Exemption Number

M Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**G** Website: **WWW.MIFA.ORG**

**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 **9,666,317.**

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

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:				
	<b>a</b> Direct public support	<b>1a</b>	<b>2,437,858.</b>		
	<b>b</b> Indirect public support	<b>1b</b>			
	<b>c</b> Government contributions (grants)	<b>1c</b>	<b>5,409,303.</b>		
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <b>7,783,405.</b> noncash \$ <b>63,756.</b> )	<b>1d</b>		<b>7,847,161.</b>	
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		<b>1,747,463.</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>			
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>		<b>15,974.</b>	
	<b>5</b> Dividends and interest from securities	<b>5</b>			
	<b>6 a</b> Gross rents	<b>6a</b>			
	<b>b</b> Less: rental expenses	<b>6b</b>			
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b> Other investment income (describe <input type="checkbox"/> )	<b>7</b>				
	<b>8 a</b> Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	<b>b</b> Less: cost or other basis and sales expenses	<b>8a</b>	<b>39,450.</b>		
	<b>c</b> Gain or (loss) (attach schedule)	<b>8b</b>			
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>	<b>39,450.</b>		
<b>8d</b>		<b>STMT 2</b>	<b>39,450.</b>		
	<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	<b>a</b> Gross revenue (not including \$ <b>138,579.</b> of contributions reported on line 1a)	<b>9a</b>			
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>			
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>	<b>SEE STATEMENT 3</b>		
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>			
	<b>b</b> Less: cost of goods sold	<b>10b</b>			
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			
Expenses	<b>11</b> Other expenses (from Part VI, line 103)	<b>11</b>		<b>16,269.</b>	
	<b>12</b> Total revenue (add lines 1, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		<b>9,666,317.</b>	
	<b>13</b> Program services (from line 44, column (B))	<b>13</b>		<b>10,033,586.</b>	
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>		<b>906,050.</b>	
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>		<b>953,178.</b>	
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>		<b>11,892,814.</b>	
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>		<b>&lt;2,226,497.&gt;</b>	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		<b>7,650,048.</b>	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>SEE STATEMENT 4</b>	<b>&lt;65,350.&gt;</b>	
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>		<b>5,358,201.</b>	

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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 \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25	487,923.	0.	487,923.
26	Other salaries and wages	26	4,502,555.	3,862,286.	88,485.
27	Pension plan contributions	27	42,657.	31,071.	7,035.
28	Other employee benefits	28	480,190.	356,203.	76,005.
29	Payroll taxes	29	396,681.	334,690.	17,829.
30	Professional fundraising fees	30			
31	Accounting fees	31	40,350.		40,350.
32	Legal fees	32	405.		405.
33	Supplies	33	132,136.	119,168.	7,957.
34	Telephone	34	68,626.	55,831.	7,610.
35	Postage and shipping	35	37,926.	10,018.	384.
36	Occupancy	36	310,796.	257,525.	42,579.
37	Equipment rental and maintenance	37	124,598.	145,906.	<25,409.>
38	Printing and publications	38	186,406.	38,790.	6,652.
39	Travel	39	467,918.	460,633.	3,034.
40	Conferences, conventions, and meetings	40	42,938.	30,941.	4,269.
41	Interest	41	25,295.	4,729.	20,235.
42	Depreciation, depletion, etc. (attach schedule)	42	757,405.	686,663.	40,049.
43	Other expenses not covered above (itemize):				
a	_____	43a			
b	_____	43b			
c	_____	43c			
d	_____	43d			
e	SEE STMT 5	43e	3,788,009.	3,639,132.	80,658.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	11,892,814.	10,033,586.	906,050.

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**

What is the organization's primary exempt purpose?

SEE ATTACHED SHEET

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

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

a	DELIVERY OF MEALS FOR SENIOR CITIZENS, TRANSITIONAL HOUSING FOR HOMELESS FAMILIES, EMERGENCY ASSISTANCE FOR THE CITY OF MEMPHIS AND OTHER PROGRAMS FOR THE ELDERLY AND NEEDY.	(Grants and allocations \$ )	10,033,586.
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)		10,033,586.

**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
Assets	45 Cash - non-interest-bearing	396,765.	218,948.
	46 Savings and temporary cash investments	62,984.	88,642.
	47 a Accounts receivable	120,744.	
	b Less: allowance for doubtful accounts		120,744.
	48 a Pledges receivable	973,000.	
	b Less: allowance for doubtful accounts	49,925.	923,075.
	49 Grants receivable	1,081,789.	1,086,424.
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable	29,552.	
	b Less: allowance for doubtful accounts		29,552.
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges	49,762.	10,250.
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	
	55 a Investments - land, buildings, and equipment: basis		
	b Less: accumulated depreciation		
56 Investments - other	SEE STATEMENT 6	1,116,595.	735,516.
57 a Land, buildings, and equipment: basis	11,664,472.		
b Less: accumulated depreciation	4,554,433.	7,889,901.	7,110,039.
58 Other assets (describe )			
59 Total assets (add lines 45 through 58) (must equal line 74)	12,715,543.	10,323,190.	
Liabilities	60 Accounts payable and accrued expenses	913,925.	1,030,574.
	61 Grants payable		
	62 Deferred revenue	304,375.	118,989.
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable	823,000.	723,000.
	65 Other liabilities (describe )	3,024,195.	3,092,426.
66 Total liabilities (add lines 60 through 65)	5,065,495.	4,964,989.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	7,650,048.	5,358,201.
	68 Temporarily restricted		
	69 Permanently restricted		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	7,650,048.	5,358,201.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	12,715,543.	10,323,190.	

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

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78 b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
80 a 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?
80 b If "Yes," enter the name of the organization MIFA FOUNDATION and check whether it is [X] exempt or [ ] nonexempt.
81 a Enter direct or indirect political expenditures. See line 81 instructions
81 b Did the organization file Form 1120-POL for this year?
82 a 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?
82 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.)
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83 b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84 b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?
85 b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85 c Dues, assessments, and similar amounts from members
85 d Section 162(e) lobbying and political expenditures
85 e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85 f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85 g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85 h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12
86 b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders
87 b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
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?
89 a 501(c)(3) organizations Enter. Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.
89 b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year?
89 c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89 d Enter: Amount of tax on line 89c, above, reimbursed by the organization
90 a List the states with which a copy of this return is filed TENNESSEE
90 b Number of employees employed in the pay period that includes March 12, 2004 261
91 The books are in care of PAUL HERMAN Telephone no. 901-527-0208
Located at 910 VANCE, MEMPHIS TN ZIP+4 38173

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** (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a SEE STATEMENT 8					1,747,463.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	15,974.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	39,450.	
101 Net income or (loss) from special events	624100				
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a MISCELLANEOUS INCOME					16,269.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		55,424.	1,763,732.
105 Total (add line 104, columns (B), (D), and (E))					1,819,156.

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 34 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).
93	INCOME FROM PROGRAMS INCLUDING DAYCARE SERVICES, THRIFT STORE, TRANSPORTATION SERVICES AND MEALS SOLD TO JUBILEE SCHOOLS ENABLES MIFA TO PROVIDE FOOD, TRANSITIONAL HOUSING AND OTHER ASSISTANCE FOR THE ELDERLY AND POOR IN THE MEMPHIS AREA.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 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 34 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).

I am preparing this return for the accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and I am providing this information of which preparer has any knowledge.

Date: 1-14-05  Margaret Craddock Executive Director

Preparer's name and title: Margaret Craddock Executive Director

Date: 1-14-05

Check if self:

Preparer's SSN or PTIN: \_\_\_\_\_

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

**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

**2004**

Department of the Treasury  
Internal Revenue Service

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

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

Name of the organization **METROPOLITAN INTER-FAITH ASSOCIATION** Employer identification number **62 0803601**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>DIANNE K. POLLY</u> 910 VANCE AVENUE, MEMPHIS TN 38173	DIR. OF G & L 40	56,607.	1,152.	0.
<u>VANESSA FRAZIER-BURGESS</u> 910 VANCE AVENUE, MEMPHIS TN 38173	DIR. OF HR 40	54,395.	768.	0.
<u>CLIFTON DAVIS</u> 910 VANCE AVENUE, MEMPHIS TN 38173	DIR. OF MEALS 40	52,468.	0.	0.
-----				
-----				
-----				
Total number of other employees paid over \$50,000 ▶	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>VALLEY SERVICES INC</u> -----	FOOD SERVICE	1,256,070.
<u>SEIFERTH CONTRACTORS INC</u> -----	MAINTENANCE	66,699.
-----		
-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶	0	

**Part III Statements About Activities** (See page 2 of the instructions.)

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) SEE STATEMENT 9		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990	X	
e	Transfer of any part of its income or assets?		X
3 a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		X
b	Do you have a section 403(b) annuity plan for your employees?	X	
4 a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	X	

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	9,537,917.	1,009,659.	9,378,515.	1,103,949.	40,052,530.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,562,320.	1,248,588.	1,475,088.	1,236,225.	5,522,221.
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	15,633.	37,176.	379,860.	432,652.	865,321.
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	21,876.		SEE STATEMENT 10 2,954.	1,455.	26,285.
23 Total of lines 15 through 22	11,137,746.	11,382,363.	11,236,417.	12,709,831.	46,466,357.
24 Line 23 minus line 17	9,575,426.	10,133,775.	9,761,329.	11,473,606.	40,944,136.
25 Enter 1% of line 23	111,377.	113,824.	112,364.	127,098.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 818,883.
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 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,785,163.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 40,944,136.
d Add: Amounts from column (e) for lines: 18 865,321. 19 _____ 22 26,285. 26b 1,785,163.					26d 2,676,769.
e Public support (line 26c minus line 26d total)					26e 38,267,367.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 93.4624%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
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					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
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					27g N/A %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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.

NONE

**Part V Private School Questionnaire** (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
<hr/> <hr/> <hr/>			
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	
<hr/> <hr/>			
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	
<hr/> <hr/>			
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** (See page 9 of the instructions.) **N/A**

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

Check **a**  if the organization belongs to an affiliated group. Check **b**  if you checked "a" and "limited control" provisions apply.

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

**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				N/A
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>45</b> Lobbying nontaxable amount					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0.
<b>47</b> Total lobbying expenditures					0.
<b>48</b> Grassroots nontaxable amount					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0.
<b>50</b> Grassroots lobbying expenditures					0.

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

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

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

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



**MIFA  
P, P & E SUMMARY  
06/30/05**

LAND	369,307.00
CONSTRUCTION PROCESS	4,221.00
BUILDING IMPROVEMENTS	283,231.00
BUILDINGS	9,090,306.00
VEHICLES	905,533.00
EQUIPMENT	<u>1,011,874.00</u>
Total PP&E	11,664,472.00
Accum. Depr- Building	(2,784,297.00)
Accum. Depr-Building Improvements	(211,764.00)
Accum. Depr-Equipment	(780,976.00)
Accum. Depr-Vehicles	<u>(777,396.00)</u>
Total Accumulated Depreciation	(4,554,433.00)

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

METROPOLITAN INTER-FAITH ASSOCIATION'S PRIMARY EXEMPT PURPOSE IS TO OPERATE PROGRAMS DESIGNED TO MEET THE BASIC HUMAN NEEDS OF PEOPLE AND TO EMPOWER PEOPLE TO LIVE WITH INDEPENDENCE AND DIGNITY IN MEMPHIS, TENNESSEE AND THE SURROUNDING AREAS.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
MISCELLANEOUS			PURCHASED					
NAME OF BUYER								
				39,450.	0.	0.	0.	39,450.
TO FM 990, PART I, LN 8				39,450.	0.	0.	0.	39,450.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 3

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
EMPTY PLATES	60,662.	60,662.			0.
DAY OF REFLECTION & SERVICE	25,000.	25,000.			0.
RANDOM ACTS OF KINDNESS	0.	0.			0.
MLK DAY	10,000.	10,000.			0.
HOLIDAYS AT MIFA	42,917.	42,917.			0.
TO FM 990, PART I, LINE 9	138,579.	138,579.			0.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 4

DESCRIPTION	AMOUNT
FUND BALANCE TRANSFER TO AFFILIATE	<68,363.>
UNREALIZED GAIN	3,013.
TOTAL TO FORM 990, PART I, LINE 20	<65,350.>

FORM 990	OTHER EXPENSES			STATEMENT 5
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
RECOGNITION	28,918	16,058.	4,354	8,506.
STIPEND	338,444	338,444.		
CLIENT SERVICES	1,402,516	1,402,516.		
BAD DEBT	12,157	12,157.		
BANK SERVICES CHARGE	15,125	733.	10,381	4,011.
TAXES & LICENSES	17,750	16,673.	1,033	44.
TEMP AGENCY/CONTRACT SERVICES	257,060	201,636.	27,954	27,470.
PROFESSIONAL SRVCS - OTHER	106,381	68,493	18,231.	19657.
FOOD COST	1,325,082	1,324,130	<220 >	1,172.
MISCELLANEOUS	6,296	5,178	877	241.
DUES & MEMBERSHIPS	8,625	2,988	3,639	1,998.
INSURANCE	269,655	250,126	14,409	5,120.
<b>TOTAL TO FM 990, LN 43</b>	<b>3,788,009</b>	<b>3,639,132</b>	<b>80,658</b>	<b>68,219.</b>

FORM 990	OTHER INVESTMENTS	STATEMENT 6
DESCRIPTION	VALUATION METHOD	AMOUNT
SECURITIES AND OTHER INVESTMENTS	COST	735,516.
<b>TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B</b>		<b>735,516.</b>

FORM 990

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

STATEMENT 7

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
REV. ROGER BROWN 910 VANCE AVENUE MEMPHIS, TN 38173	CHAIR 0	0.	0.	0.
MR. RUSS WILLIAMS 910 VANCE AVENUE MEMPHIS, TN 38173	VICE CHAIR 0	0.	0.	0.
MS. JUDY ROYAL 910 VANCE AVENUE MEMPHIS, TN 38173	SECRETARY 0	0.	0.	0.
MR. PRICE FORD 910 VANCE AVENUE MEMPHIS, TN 38173	TREASURER 0	0.	0.	0.
MR. JEF FEIBELMAN 910 VANCE AVENUE MEMPHIS, TN 38173	LEGAL COUNSEL 0	0.	0.	0.
REV. STEVE MONTGOMERY 910 VANCE AVENUE MEMPHIS, TN 38173	PLANNING 0	0.	0.	0.
RABBI HARRY DANZIGER 910 VANCE AVENUE MEMPHIS, TN 38173	NOMINATIONS 0	0.	0.	0.
MS. KIM BLANKENSHIP 910 VANCE AVENUE MEMPHIS, TN 38173	DEVELOPMENT 0	0.	0.	0.
MR. LEO BEARMAN, JR. 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MRS. PEGGY BREWER 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
DR. KEN CORR 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.

METROPOLITAN INTER-FAITH ASSOCIATION

62-0803601

MR. ANDY DOLICH 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MR. CHARLES W. GRIESBECK, JR. 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MR. ANGUS MCEACHRAN 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MRS. WILMA MCGEE 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MS. PAM MONTESI 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
DR. ROZ NICHOLS 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MS. CLAUDIA PARLOW 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MS. AMY POAG 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MR. DAVID POPWELL 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MR. JACK QUINLAN 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MS. JULIE RAINES 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MR. MATTHEW THORNTON 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.
MR. DAVID WADDELL 910 VANCE AVENUE MEMPHIS, TN 38173	DIRECTOR 0	0.	0.	0.

METROPOLITAN INTER-FAITH ASSOCIATION

62-0803601

CONRAD P. LEHFELDT 910 VANCE AVENUE MEMPHIS, TN 38173	VP - RETIRED 40	50,812.0.		0.
MARGARET D. CRADDOCK 910 VANCE AVENUE MEMPHIS, TN 38173	EXECUTIVE DIRECTOR 40	110,361.	6,221.	0.
PAUL HERMAN 910 VANCE AVENUE MEMPHIS, TN 38173	CFO 40	76,320.	6,288.	0.
EDNA S. MILLS 910 VANCE AVENUE MEMPHIS, TN 38173	VP 40	75,448.	380.	0.
SANDRA SMEGELSKY 910 VANCE AVENUE MEMPHIS, TN 38173	VP 40	60,858.	4,679.	0.
ARNETTA MACKLIN 910 VANCE AVENUE MEMPHIS, TN 38173	VP 40	58,622.	7,868.	0.
GAYLA C. SNYDER 910 VANCE AVENUE MEMPHIS, TN 38173	VP 40	55,502.	7,476.	0.
TOTALS INCLUDED ON FORM 990, PART V		487,923.	32,912.0.	

FORM 990 PROGRAM SERVICE REVENUE STATEMENT 8

DESCRIPTION	BUS CODE	UNRELATED BUSINESS INC	EXCL CODE	EXCLUDED AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
PROGRAM INCOME - GENERA					930,284.
PROGRAM INCOME - RENT					51,508.
PROGRAM INCOME - CLIENT					164,034.
PROGRAM INCOME - CONGRE					7,036.
PROGRAM INCOME - FEE FO					102,518.
PROGRAM INCOME - REGIST					1,450.
PROGRAM INCOME - ENSURE					5,370.
PROGRAM INCOME - JUBILE					177,753.
PROGRAM INCOME - INTERNAL TRANSFER					307,035.
PROGRAM INCOME - CHILD					475.
TO FORM 990, PART VII, LINE 93					1,747,463.

SCHEDULE A STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC., PART III, LINE 2 STATEMENT 9

THE SPOUSE OF A BOARD MEMBER PERFORMS SERVICES FOR MIFA AS AN INDEPENDENT CONTRACTOR.  
 ALL OTHER COMPENSATION NOTES ABOVE RELATES TO AMOUNTS REPORTED IN PART V OF FORM 990.

SCHEDULE A	OTHER INCOME				STATEMENT 10
DESCRIPTION	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT	
MATCHING FUNDS	0.	0.	2,954.	1,455.	
MISCELLANEOUS	21,876.	0.	0.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	21,876.	0.	2,954.	1,455.	