

Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No 1545-0047

2003**Open to Public Inspection****A For the 2003 calendar year, or tax year beginning**, 2003, **and ending**, 20**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

PASTORAL COUNSELING CENTERS OF TN, INC.

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

100 VINE COURT

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

NASHVILLE TN 37205

D Employer identification number
58-1731899**E** Telephone number

(615) 383-2115

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

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

H and I are not applicable to section 527 organizations**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list. See instructions.)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶**M** Check ☐ if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)**G** Website: ▶ www.pastoralcounselingctrs.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 ▶**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	523,834	
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ noncash \$)	1d	523,834	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	376,653	
	3 Membership dues and assessments	3		
	4 Interest on savings and temporary cash investments	4	2,521	
	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	(A) Securities		(B) Other
	b Less: cost or other basis and sales expenses	8a		
	c Gain or (loss) (attach schedule)	8b		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
8d				
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
a Gross revenue (not including \$ of contributions reported on line 1a)	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 (attach schedule) (subtract line 10b from line 10a)	10c			
11 Other revenue (from Part VII, line 103)	11	157		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	903,165		
13 Program services (from line 44, column (B))	13	802,851		
14 Management and general (from line 44, column (C))	14	36,276		
15 Fundraising (from line 44, column (D))	15	51,418		
16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 16 and 44, column (A))	17	890,545		
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	12,620		
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	456,861		
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	469,481		

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2003)

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 22 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 \$ _____ 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	83,043	55,362	27,681	
26	Other salaries and wages	26	530,582	484,898	45,684	
27	Pension plan contributions	27	18,929	18,929		
28	Other employee benefits	28	47,986	42,228	3,359	
29	Payroll taxes	29	28,527	25,104	1,997	
30	Professional fundraising fees	30				
31	Accounting fees	31	4,500		4,500	
32	Legal fees	32				
33	Supplies	33	9,113	9,113		
34	Telephone	34	20,437	20,437		
35	Postage and shipping	35	2,877	2,532	144	
36	Occupancy	36			201	
37	Equipment rental and maintenance	37	14,721	14,721		
38	Printing and publications	38	2,526	2,223	126	
39	Travel	39	7,488	7,488		
40	Conferences, conventions, and meetings ...	40				
41	Interest	41				
42	Depreciation, depletion, etc. (attach schedule)	42	11,436	11,436		
43	Other expenses not covered above (itemize) a	43a				
b	STATEMENT 1	43b	108,380	108,380		
c	43c				
d	43d				
e	43e				
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	890,545	802,851	36,276	51,418

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 25 of the instructions.)What is the organization's primary exempt purpose? **COUNSELING SERVICES**

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	COUNSELING SERVICES	
	
	(Grants and allocations \$ _____)	802,851
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)	802,851

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
Assets	45 Cash — non-interest-bearing	10,900	45	14,039
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	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		53	
	54 Investments — securities (attach schedule)	<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) STATEMENT 2	420,312	56	438,845	
57a Land, buildings, and equipment: basis	57a 164,447			
b Less: accumulated depreciation (attach schedule)	57b 136,922	38,961	57c 27,525	
58 Other assets (describe ►		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	470,173	59	480,409	
Liabilities	60 Accounts payable and accrued expenses	12,786	60	10,928
	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)	526	64b	
	65 Other liabilities (describe ►		65	
66 Total liabilities (add lines 60 through 65)	13,312	66	10,928	
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	36,549	67	30,636
	68 Temporarily restricted	388,728	68	407,262
	69 Permanently restricted	31,584	69	31,583
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	456,861	73	469,481
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	470,173	74	480,409	

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements ▶	a	833,603
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): _____ STATEMENT 3 \$ (69,562) Add amounts on lines (1) through (4) ▶	b	(69,562)
c	Line a minus line b ▶	c	903,165
d	Amounts included on line 12, Form 990 but not on line a : (1) Investment expenses not included on line 6b, Form 990 \$ _____ (2) Other (specify): _____ _____ \$ _____ Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	903,165

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

a	Total expenses and losses per audited financial statements ▶	a	890,623
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): STATEMENT 3 \$ _____ 78		
	Add amounts on lines (1) through (4) ▶	b	78
c	Line a minus line b ▶	c	890,545
d	Amounts included on line 17, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990 \$ _____		
(2)	Other (specify): \$ _____		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	890,545

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see page 27 of the instructions.)

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? **►** ☐ **Yes** ☒ **No**
If "Yes," attach schedule — see page 28 of the instructions.

Part VI Other Information (See page 28 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 income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a X	
b If "Yes," enter the name of the organization ► <u>VINE STREET CHRISTIAN CHURCH</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct and indirect political expenditures. See line 81 instructions 81a		
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? . . .	83b X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b N/A	
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a N/A	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b N/A	
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.		
c Dues, assessments, and similar amounts from members 85c	N/A	
d Section 162(e) lobbying and political expenditures 85d	N/A	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e	N/A	
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f	0	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g N/A	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h N/A	
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 . . . 86a	N/A	
b Gross receipts, included on line 12, for public use of club facilities 86b	N/A	
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders 87a	N/A	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b	N/A	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ►		
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 ►		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization ►		
90a List the states with which a copy of this return is filed ►		
b Number of employees employed in the pay period that includes March 12, 2003 (See instructions.) 90b		
91 The books are in care of ► <u>CLELLA DAVIS</u> Telephone no. ► <u>(615) 383-2115</u> Located at ► <u>100 VINE CT.</u> <u>NASHVILLE, TN</u> ZIP + 4 ► <u>37205</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 92		

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) Exclusion code	(D) Amount	
93	Program service revenue:					
a	COUNSELING SERVICES					376,653
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					
96	Dividends and interest from securities					2,521
97	Net rental income or (loss) from real estate:					
a	debt-financed property inventory					
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					157
b						
c						
d						
e						
104	Subtotal (add columns (B), (D), and (E))					379,331
105	Total (add line 104, columns (B), (D), and (E))					379,331

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).
93A	Fees earned are for counseling services related to the exempt purpose for which the consultation and counseling centers were established.

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
	%			
	%			
	%			
	%			

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).

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.

Date

7/19/2004

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.)

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

OMB No 1545-0047

2003

Name of the organization

PASTORAL COUNSELING CENTERS OF TN, INC.

Employer identification number

58-1731899

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
NONE				
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 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		
Total number of others receiving over \$50,000 for professional services		

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.)		X
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.		
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?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities? STATEMENT 5	X	
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3a 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.) STATEMENT 6	X	
b Do you have a section 403(b) annuity plan for your employees?		X
4 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

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 6 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . .	522904	426625	322730	253896	1526155
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 . . .	333001	556662	459425	420392	1769480
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. . . .	5491	11740	11894	5963	35088
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	(375)	302	432		359
23 Total of lines 15 through 22	861021	995329	794481	680251	3331082
24 Line 23 minus line 17	528020	438667	335056	259859	1561602
25 Enter 1% of line 23	8610	9953	7945	6803	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶					26a
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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					26c
d Add: Amounts from column (e) for lines. 18 _____ 19 _____ 22 _____ 26b _____ ▶					26d
e Public support (line 26c minus line 26d total) ▶					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f %
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: STATEMENT 7 (2002) _____ 31980 (2001) _____ 35880 (2000) _____ 32250 (1999) _____ 36517					
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: (2002) _____ 0 (2001) _____ 0 (2000) _____ 0 (1999) _____ 0					
c Add: Amounts from column (e) for lines: 15 <u>1526155</u> 16 _____ 17 <u>1769480</u> 20 _____ 21 _____ ▶					27c 3295635
d Add: Line 27a total . . <u>136627</u> and line 27b total 0 ▶					27d 136627
e Public support (line 27c total minus line 27d total) ▶					27e 3159008
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . ▶	27f 3331082				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g 94.83 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h 1.05 %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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)

	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?	29	
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?	30	
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.)	31	
32 Does the organization maintain the following:	32a	
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?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement)		
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?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement)		
34a 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?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
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.)
 (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.

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)	36 N/A	N/A
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37 N/A	N/A
38	Total lobbying expenditures (add lines 36 and 37)	38 0	0
39	Other exempt purpose expenditures	39 N/A	N/A
40	Total exempt purpose expenditures (add lines 38 and 39)	40 0	0
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 	41 0	0
42	Grassroots nontaxable amount (enter 25% of line 41)	42 0	0
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43 0	0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44 0	0

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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount	N/A	N/A	N/A	N/A	0
46 Lobbying ceiling amount (150% of line 45(e))					0
47 Total lobbying expenditures	N/A	N/A	N/A	N/A	0
48 Grassroots nontaxable amount	N/A	N/A	N/A	N/A	0
49 Grassroots ceiling amount (150% of line 48(e))					0
50 Grassroots lobbying expenditures	N/A	N/A	N/A	N/A	0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

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
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			N/A
d Mailings to members, legislators, or the public			N/A
e Publications, or published or broadcast statements			N/A
f Grants to other organizations for lobbying purposes			N/A
g Direct contact with legislators, their staffs, government officials, or a legislative body			N/A
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			N/A
i 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.

STF FED1955F 6

**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	Employer identification number
	PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.	58-1731899
	Number, street, and room or suite no. If a P.O. box, see instructions. 100 VINE COURT	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NASHVILLE TN. 37075	

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 AUGUST 15, 20 04, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year 20 ____ or
- ☐ tax year beginning _____, 20 ____, and ending _____, 20 ____.

- 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 \$ 0

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 \$ 0.00

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 ► CPA

Date ► 04/22/04

For Paperwork Reduction Act Notice, see Instruction

Form **8868** (12-2000)

FORM 990

STATEMENT 1: PART II, LINE 43: OTHER EXPENSES

DESCRIPTION	
A. Dues & Subscriptions	\$ 2,666
B. Utilities	759
C. Office Expenses	10,594
D. CPE Program	43,173
E. Advertising	9,173
F. Program Expense	7,002
G. Business Resource Expense	7,243
H. Clinical Services	5,863
I. Bad Debt Expense	6,766
J. CPT Program	442
K. Development Expense	9,729
L. Training Expense	<u>4,970</u>
TOTAL	\$ <u>108,380</u>

PASTORAL COUNSELING CENTERS OF TN, INC.

58-1731899

FORM 990

STATEMENT 2: PART IV, LINE 56: OTHER ASSETS

	BEGINNING BOOK VALUE	ENDING BOOK VALUE
ENDOWMENT FUND - MERRILL LYNCH	\$ 31,584	\$ 31,583
TEMPORARILY RESTRICTED FUNDS	<u>388,728</u>	<u>407,262</u>
TOTAL	\$ <u>420,312</u>	\$ <u>438,845</u>

PASTORAL COUNSELING CENTERS OF TN, INC.

58-1731899

FORM 990

STATEMENT 3: PART IV - A & B

PART IV - A, LINE 4	<u>2003</u>	<u>2002</u>
PLEDGES RECEIVABLE INCREASE (DECREASE)	\$ (11,779)	\$ 16,146
ACCOUNTS RECEIVABLE INCREASE (DECREASE)	<u>(57,783)</u>	<u>17,869</u>
TOTAL	\$ <u><u>(69,562)</u></u>	\$ <u><u>34,015</u></u>

PART IV - B, LINE 4	<u>2003</u>	<u>2002</u>
NET ACCOUNTS PAYABLE INCREASE (DECREASE)	\$ <u>78</u>	\$ <u>(1,847)</u>
	\$ <u><u>78</u></u>	\$ <u><u>(1,847)</u></u>

FORM 990

STATEMENT 4: PART V - A

Dr. David L. Tuleen 1493 Clairmont Place Nashville, TN 37215	Work 322-3808 Fax 343-8298 Home 292-4282 E-Mail david.tuleen@vanderbilt.edu
Margot Deschenes <i>Vice President of Development</i> 316 Jocelyn Hollow Circle Nashville, TN 37205	Home 352-2473 Cell 830-1711 Fax 352-2473 E-Mail MargotDesch@aol.com
Margie Howell <i>Vice President of Personnel</i> 2200 Harding Place, #2 Nashville, TN 37215	Home 665-5960 E-Mail MizMargie624@aol.com
Ken Williams <i>Treasurer</i> 521 Stonegate Place Brentwood, TN 37027	Work 372-1151 Home 376-2355 Cell 347-0997 Fax 370-2842 E-Mail Ken.Williams@wachoviasec.com
Maggie Tarpley <i>Secretary</i> 1506 Clairmont Place Nashville, TN 37215	Work 343-6642 Home 269-7714 E-Mail Margaret.Tarpley@vanderbilt.edu
The Reverend Jim Alexander <i>Baptist Collegiate Ministry</i> 306 Drane Street Clarksville, TN 37040	Work (931) 647-6940 E-Mail AlexanderJ@apsu.edu
Ann Birthright 4 Redbud Drive Nashville, TN 37215	Work 383-0183 Home 383-3933 Cell 390-2984 E-Mail AnnB@realtracks.com
Mary Kathryn Coffman 4506 Wayland Drive Nashville, TN 37215	Home 665-9091 Cell 417-5533
Bryce Dixon 5330 Stanford Drive Nashville, TN 37215	Work 665-2831 Home 284-1400 E-Mail bryced@comcast.net

FORM 990

STATEMENT 4: PART V - A

The Reverend Rachel Dixon
Vine Street Christian Church
4101 Harding Road
Nashville, TN 37205

Work 269-5614
Home 284-1400

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Nashville, TN 37219

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E-Mail Cullen.Douglass@nmfn.com

Bess W. Henderson
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Nashville, TN 37205

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Albert W. Johnson, II
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Brentwood, TN 37027

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Home 661-7714
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Nashville, TN 37236

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Thomas McCracken
Central Christian Church
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Murfreesboro, TN 37130

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Marguerita Riggall
Worth Properties
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Nashville, TN 37215

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Cell 347-4332
E-Mail Riggall@earthlink.net

FORM 990

STATEMENT 4: PART V - A

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Nashville, TN 37215

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Scott Smith
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Jack Smithwick
1133 Stonewall Jackson Court
Nashville, TN 37221

Home 373-1719
Cell 351-0140

The Reverend Richard Stewart
7105 Poplar Creek Trace
Nashville, TN 37221

Home 646-7602

The Reverend Ann VanDervoort
1106 Chickering Park Drive
Nashville, TN 37215

Work 790-0527
Home 665-9020
Cell 594-1941
Fax 790-0590
E-Mail vandyrlv289@pol.net

The Reverend Allen Weller
525 New Shackle Island
Hendersonville, TN 37075

Work 822-4531
Home 264-0720
E-Mail gsumcweller@bellsouth.net

FORM 990

STATEMENT 5: SCHEDULE A, PART III: EXPLANATION FOR LINE 2C

Vine Street Christian Church is the creator of Pastoral Counseling Center of Tennessee. Vine Street Christian Church supports the center by providing facilities for the business activities of the center and also contributes funds that assist in sustaining the center's functions. In addition, several members of the church are members of the board of directors which manage the various affairs of the center.

STATEMENT 6: SCHEDULE A, PART III: EXPLANATION FOR LINE 3A

Pastoral Counseling Centers of Tennessee, Inc. provides services to individuals and families who are members of Vine Street Christian Church or are referred to the center through various sources. Individuals are charged for the services on a sliding scale based on the recipient's income and ability to pay.

PASTORAL COUNSELING CENTERS

Schedule of Depreciation

For the Period 1/2003 To 12/2003

Asset Number	Asset Description	Date Acquired	Deprec Method	Class Life	Cost	S179 Elec Taken	Addl 30% Ded	Depreciable Basis	Prior Depreciation	Current Deprec	Total Expense	Accumulated Depreciation
Alternative: E & P												
Location: #1000												
1001	WALL ADDITION	8/1/1985	Straight Line	19.0	650	0	0	650	650	0	0	650
1002	LANDSCAPING	12/1/1985	Straight Line	19.0	1,675	0	0	1,675	1,662	13	13	1,675
1003	FURNITURE & FIXTURES	6/1/1989	Straight Line	7.0	399	0	0	399	399	0	0	399
1004	FILING CABINETS	9/1/1989	Straight Line	7.0	516	0	0	516	516	0	0	516
1005	FURNITURE	2/1/1990	Straight Line	7.0	550	0	0	550	550	0	0	550
1006	SIGNS	4/1/1991	Straight Line	7.0	240	0	0	240	240	0	0	240
1007	COMPUTER	5/1/1991	Straight Line	5.0	1,634	0	0	1,634	1,634	0	0	1,634
1008	FILING CABINET	9/1/1991	Straight Line	7.0	364	0	0	364	364	0	0	364
1009	SMALL EQUIPMENT	11/1/1991	Straight Line	5.0	200	0	0	200	200	0	0	200
1010	LASER PRINTER	12/1/1991	Straight Line	5.0	1,936	0	0	1,936	1,936	0	0	1,936
1011	OFFICE FURNITURE	8/8/1992	Straight Line	7.0	6,106	0	0	6,106	6,106	0	0	6,106
1012	TURNKEY BUS SYSTEM	4/20/1994	Straight Line	5.0	25,971	0	0	25,971	25,971	0	0	25,971
1013	FAX MACHINE	3/23/1995	Straight Line	5.0	503	0	0	503	503	0	0	503
1014	CANNON COPIER	3/15/1996	Straight Line	5.0	1,432	0	0	1,432	1,432	0	0	1,432
1017	PC COMPUTER W/MONITOR & SOF	5/16/1996	Straight Line	5.0	1,920	0	0	1,920	1,920	0	0	1,920
1018	PC COMPUTER W/MONITOR & SOF	5/16/1996	Straight Line	5.0	1,920	0	0	1,920	1,920	0	0	1,920
1019	PRINTER	5/16/1996	Straight Line	5.0	885	0	0	885	885	0	0	885
1020	PRINTER	5/16/1996	Straight Line	5.0	885	0	0	885	885	0	0	885
1021	COMPUTER W/MODEM	7/5/1996	Straight Line	5.0	3,639	0	0	3,639	3,639	0	0	3,639
1022	HARD-DRIVE UPGRADE FOR JOAN	8/8/1996	Straight Line	5.0	284	0	0	284	284	0	0	284
1024	FAX MATSHUSITA	6/2/1997	Straight Line	7.0	359	0	0	359	359	0	0	359
1025	VOICE MAIL	7/31/1997	Straight Line	7.0	4,573	0	0	4,573	4,573	51	51	4,624
1026	FAX MACHINE HP OFFICEJET 300	3/25/1997	Straight Line	7.0	407	0	0	407	334	58	58	392
1027	DELL 2300 BASE PROCESSOR	7/17/1998	Straight Line	5.0	5,592	0	0	5,592	4,940	652	652	5,592
1028	DELL PENTIUM MINI TOWER BASE	7/17/1998	Straight Line	5.0	1,745	0	0	1,745	1,541	204	204	1,745
1029	OFFICE CONNECT HUB FOR COMP	7/22/1998	Straight Line	5.0	747	0	0	747	660	87	87	747
1030	4 DRAWER LATERAL FILE	4/20/1999	Straight Line	7.0	400	0	0	400	210	57	57	267
1031	CHAIR	7/13/1999	Straight Line	7.0	356	0	0	356	178	51	51	229
1034	MULTIMEDIA PROJECTOR	9/30/1999	Straight Line	7.0	4,042	0	0	4,042	1,877	577	577	2,454
1035	3 COMPUTERS	10/13/1999	Straight Line	5.0	8,448	0	0	8,448	5,491	1,690	1,690	7,181
1036	SOFTWARE - GIFTMAKER PRO	12/15/1999	Straight Line	5.0	1,242	0	0	1,242	766	248	248	1,014
1037	CREDIT CARD MACHINE	6/9/1999	Straight Line	7.0	655	0	0	655	335	94	94	429
1038	FURNITURE	12/1/1999	Straight Line	7.0	1,185	0	0	1,185	522	169	169	691
1039	COMPUTER-DELL	7/21/2000	Straight Line	5.0	1,397	0	0	1,397	1,149	475	475	1,624
1040	COMPUTER - DELL	7/21/2000	Straight Line	5.0	1,312	0	0	1,312	1,146	474	474	1,620
1041	FP-D250 COPIER	2/29/2000	Straight Line	5.0	8,519	0	0	8,519	4,827	1,704	1,704	6,531
1042	COMPUTER	8/9/2001	Straight Line	5.0	1,406	0	0	1,406	398	281	281	679
1043	COMPUTER UPGRADES	11/20/2001	Straight Line	5.0	9,363	0	0	9,363	2,029	1,873	1,873	3,901
1044	CHAIRS	6/29/2002	Straight Line	7.0	3,275	0	0	3,275	234	468	468	702
1045	CARPET	5/28/2002	Straight Line	10.0	6,736	0	0	6,736	393	674	674	1,067
					#1000 Subtotals							
					113,468	0	0	115,506	82,551	10,554	10,554	93,104
Beginning:					.00	.00	.00	.00	.00	.00	.00	.00
Additions:					113,468	0	0	115,506	82,551	10,554	10,554	93,104
Yr Total:					.00	.00	.00	.00	.00	.00	.00	.00
Removals:					113,468	0	0	115,506	82,551	10,554	10,554	93,104
Ending:												

PASTORAL COUNSELING CENTERS

Schedule of Depreciation

For the Period 1/2003 To 12/2003

Asset Number	Asset Description	Date Acquired	Deprec Method	Class Life	Cost	S179 Elec Taken	Addl 50% Ded	Depreciable Basis	Prior Depreciation	Current Deprec	Total Expense	Accumulated Depreciation
Location: #2000												
2001	BUILDING	11/1/1994	Straight Line	39.0	4,776	0	0	4,776	884	122	122	1,007
#2000 Subtotals												
	Beginning:				4,776	0	0	4,776	884	122	122	1,007
	Additions:				.00	.00	.00	.00	.00	.00	.00	.00
	Yr Total:				4,776	0	0	4,776	884	122	122	1,007
	Removals:				.00	.00	.00	.00	.00	.00	.00	.00
	Ending:				4,776	0	0	4,776	884	122	122	1,007
Location: #3000												
3001	CARPET	8/31/1994	Straight Line	7.0	1,107	0	0	1,107	1,107	0	0	1,107
3002	RM KEETON	8/31/1994	Straight Line	7.0	345	0	0	345	345	0	0	345
3003	COPIER	12/30/1997	Straight Line	7.0	1,695	0	0	1,695	1,211	242	242	1,453
#3000 Subtotals												
	Beginning:				3,147	0	0	3,147	2,663	242	242	2,905
	Additions:				.00	.00	.00	.00	.00	.00	.00	.00
	Yr Total:				3,147	0	0	3,147	2,663	242	242	2,905
	Removals:				.00	.00	.00	.00	.00	.00	.00	.00
	Ending:				3,147	0	0	3,147	2,663	242	242	2,905
Location: #4000												
4001	MILLER OAK DESK	1/3/1996	Straight Line	7.0	241	0	0	241	241	0	0	241
4002	CHAIR	5/30/1997	Straight Line	7.0	248	0	0	248	198	35	35	233
4003	SOFA	5/30/1997	Straight Line	7.0	598	0	0	598	477	85	85	562
#4000 Subtotals												
	Beginning:				1,087	0	0	1,087	916	121	121	1,037
	Additions:				.00	.00	.00	.00	.00	.00	.00	.00
	Yr Total:				1,087	0	0	1,087	916	121	121	1,037
	Removals:				.00	.00	.00	.00	.00	.00	.00	.00
	Ending:				1,087	0	0	1,087	916	121	121	1,037
Location: #5000												
5001	FURNITURE	12/2/1998	Straight Line	7.0	1,201	0	0	1,201	701	172	172	872
5002	FURNITURE	12/21/1998	Straight Line	7.0	254	0	0	254	145	36	36	181
5003	DESK	6/30/1999	Straight Line	7.0	223	0	0	223	112	32	32	143
5004	COPIER/FAX MACHINE	8/30/2002	Straight Line	5.0	536	0	0	536	36	107	107	143
#5000 Subtotals												
	Beginning:				2,214	0	0	2,214	993	347	347	1,340
	Additions:				.00	.00	.00	.00	.00	.00	.00	.00
	Yr Total:				2,214	0	0	2,214	993	347	347	1,340
	Removals:				.00	.00	.00	.00	.00	.00	.00	.00
	Ending:				2,214	0	0	2,214	993	347	347	1,340
Location: #8000												
8001	1-SOFA	10/2/2000	Straight Line	7.0	350	0	0	350	113	50	50	163
#8000 Subtotals												
	Beginning:				350	0	0	350	113	50	50	163
	Additions:				.00	.00	.00	.00	.00	.00	.00	.00
	Yr Total:				350	0	0	350	113	50	50	163
	Removals:				.00	.00	.00	.00	.00	.00	.00	.00
	Ending:				350	0	0	350	113	50	50	163
E & P Totals												
	Beginning:				125,042	0	0	127,080	88,119	11,436	11,436	99,555

(*Denotes Removed Asset)

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PASTORAL COUNSELING CENTERS

Schedule of Depreciation

For the Period 1/2003 To 12/2003

Asset Number	Asset Description	Date Acquired	Deprec Method	Class Life	Cost	S179 Elec Taken	Addl 30% 50% Ded	Depreciable Basis	Prior Depreciation	Current Deprec	Total Expense	Accumulated Depreciation
Yr Total:					125,042	0	0	127,080	88,119	11,436	11,436	99,555
Removals:					.00	.00	.00	.00	.00	.00	.00	.00
Ending:					125,042	0	0	127,080	88,119	11,436	11,436	99,555

Prior Yr.
Balance 12/31/03

37,347
164,447

37,347
136,922

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.
NASHVILLE, TENNESSEE

REPORT OF EXAMINATION OF FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

CONTENTS

FINANCIAL STATEMENTS

Accountant's Report	1
Statements of Financial Position	2-3
Statements of Activities	4
Statements of Cash Flows	5
Notes to Financial Statements	6-8

Erwin Hardison & Co., P.C.

Certified Public Accountants

2821 Lebanon Road • P.O. Box 140260 • Nashville, TN 37214

Erwin Hardison, Jr., CPA (1918-1996)

Erwin C. Hardison, III, CPA

Stephen S. Englert, CPA, CFP

Randy L. Rader, CPA

Bryan M. Belew, CPA

Independent Auditor's Report

To the Board of Directors
Pastoral Counseling Centers of Tennessee, Inc.

We have audited the accompanying combined statements of financial position of Pastoral Counseling Centers of Tennessee, Inc., (a Corporation) as of December 31, 2003 and 2002, and the related statements of activities, and cash flows for the years then ended. These financial statements are the responsibility of the corporation management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pastoral Counseling Centers of Tennessee, Inc. as of December 31, 2003 and 2002, the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Erwin Hardison & Co., P.C.

Certified Public Accountants

May 14, 2004

EH
& Co.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Financial Position
December 31, 2003 and 2002

	ASSETS	
	2003	2002
Current assets:		
Cash and Equivalents	\$ 14,039	\$ 10,900
Accounts receivable (less allowance, 2003: \$9,433 and 2002: \$9,904)	22,167	42,949
Accounts receivable – Other	0	33,232
Satellite Accounts Receivable	2,691	6,460
Pledges Receivable	12,970	24,749
Total current assets	<u>51,867</u>	<u>118,290</u>
Assets whose use is restricted:		
by donor—temporarily restricted assets	407,262	388,728
Endowment fund	31,583	31,584
Total assets whose use is restricted	<u>438,845</u>	<u>420,312</u>
Property and equipment:		
Buildings and improvements	14,787	14,787
Furniture and equipment	149,660	149,660
Total property and equipment	<u>164,447</u>	<u>164,447</u>
Accumulated depreciation	<u>(136,922)</u>	<u>(125,486)</u>
Net property and equipment	<u>27,525</u>	<u>38,961</u>
Total assets	<u>\$ 518,237</u>	<u>\$ 577,563</u>

See accompanying notes to financial statements.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Financial Position
December 31, 2003 and 2002

LIABILITIES AND NET ASSETS

	<u>2003</u>	<u>2002</u>
Current liabilities:		
Note payable	\$ 0	\$ 526
Accounts payable	0	1,937
Accrued expenses	<u>10,928</u>	<u>10,850</u>
Total current liabilities	<u>10,928</u>	<u>13,313</u>
Net Assets - Unrestricted	68,464	143,938
Net Assets - Temporarily restricted	407,262	388,728
Net Assets - Permanently restricted	<u>31,583</u>	<u>31,584</u>
Total Net Assets	<u>507,309</u>	<u>564,250</u>
 Total liabilities and net assets	 <u>\$ 518,237</u>	 <u>\$ 577,563</u>

See accompanying notes to financial statements.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Activities
For the Years Ended December 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Changes in unrestricted net assets:		
Revenue:		
Contributions	\$ 188,935	\$ 196,145
Counseling Services	318,870	352,807
Investment income	2,372	5,174
Net assets released from restrictions	304,585	262,141
Loss on sale of equipment	0	(4,097)
Other	<u>157</u>	<u>(375)</u>
Total revenue	814,919	811,795
Expenses:		
General and administrative	869,785	825,168
Depreciation and amortization	11,436	11,995
Advertising	<u>9,173</u>	<u>9,124</u>
Total expenses	890,394	846,287
Reclassification from unrestricted to temporarily Restricted net assets	<u>0</u>	<u>(48,415)</u>
Increase(Decrease) in unrestricted net assets	(75,475)	(82,907)
Changes in temporarily restricted net assets:		
Contributions	323,120	337,315
Net assets released from restrictions	(304,585)	(262,141)
Reclassification from unrestricted to temporarily restricted net assets	<u>0</u>	<u>48,415</u>
Increase(Decrease) in temporarily restricted net assets	18,535	123,589
Changes in permanently restricted net assets:		
Contributions	0	5,590
Investment Income	149	317
Distributions	<u>(150)</u>	<u>(1,580)</u>
(Decrease) Increase in permanently restricted net assets	(1)	4,327
(Decrease) Increase in net assets	(56,941)	45,009
Net assets beginning of year	<u>564,250</u>	<u>519,241</u>
Net assets end of year	<u>\$ 507,309</u>	<u>\$ 564,250</u>

See accompanying notes to financial statements.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Cash Flows (Indirect Method)
Years Ended December 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Cash flows from operating activities and gains and losses:		
Change in unrestricted net assets	\$ (75,475)	\$ (82,907)
Adjustments to reconcile revenue and gains in excess of expenses and losses to net cash provided by operating activities and gains and losses:		
Depreciation and amortization	11,436	11,995
Restricted Income	18,533	79,501
Change in receivables	69,562	(34,015)
Change in accounts payable and accrued expenses	(2,383)	9,148
(Gain)Loss on sale of equipment	0	4,097
Net assets transferred to temporarily restricted assets	<u>0</u>	<u>48,415</u>
Net cash provided by operating activities and gains and losses	21,673	36,234
Cash flows from investing activities:		
Purchase of property and equipment	<u>0</u>	<u>(10,545)</u>
Net cash used by investing activities	0	(10,545)
Net increase(decrease) in cash and cash equivalents	21,673	25,689
Cash and cash equivalents at beginning of year	10,900	113,107
Less: Permanently Restricted cash and cash equivalents	(1)	(4,307)
Less: Temporarily Restricted cash and cash equivalents	<u>(18,533)</u>	<u>(123,589)</u>
Cash and cash equivalents at end of year (unrestricted)	<u>\$ 14,039</u>	<u>\$ 10,900</u>

See accompanying notes to financial statements.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements
December 31, 2003 and 2002

NATURE OF OPERATIONS

Pastoral Counseling Centers of Tennessee, Inc. (PCCT) provides counseling of mental health to the general public through individual, group or family therapy. The corporate office is located in Nashville, with five (5) satellite offices located in the surrounding area. Two centers were closed during the first quarter of 2002.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Charity Care. PCCT provides free counseling and/or a slide scale charge for those counselees who meet certain income criteria. PCCT offsets the cost of counseling with contributions from individuals, churches and corporations.

Support and Expenses. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Investments and investment income Marketable equity securities are carried at the lower of cost or market at the balance sheet date. Interest and investment income are recognized when earned.

Market Risk. All of PCCT's cash accounts are held in money market funds which limits their exposure to risk. In the previous year PCCT's cash was held in mutual funds in brokerage accounts that exposed them to market risk.

Estimates. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and equivalents. Cash and cash equivalents include any securities whose maturity is less than three months, excluding amounts whose use is restricted.

2. PROPERTY AND EQUIPMENT

Property and equipment are stated at cost. Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is expensed as incurred; significant renewals and betterments are capitalized.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements
December 31, 2003 and 20023. TAX STATUS

PCCT is a not-for-profit corporation as described in section 501(c) (3) of the Internal Revenue Code and is exempt from federal income taxes pursuant to section 501(a) of the Internal Revenue Code.

4. ASSETS WHOSE USE IS RESTRICTED

The organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Net assets are temporarily restricted as follows:	2003	2002
Education	47,853	47,439
Management Development	37,131	64,319
Capital Improvement	6,895	9,800
Training	81,312	84,837
Single Fathers Fund	2,500	2,500
Computers and Technology	7,750	0
Clinical Pastoral Education Fund	223,821	179,833
Total net assets temporarily restricted	407,262	388,728

Net assets released from temporary restrictions were \$304,585 and \$262,141 for the years ended December 31, 2003 and December 31, 2002.

The composition of assets whose use is permanently restricted at December 31, 2003 and 2002 is set forth in the following table. Investments are stated at cost that approximates market value.

Endowment Fund	2003	2002
Cash and equivalents	\$ 31,583	\$ 31,584

During the audit for the year ended December 31, 2002 a reclassification in the amount of \$48,415 was made to reduce unrestricted net assets and increase temporarily restricted assets. This adjustment was necessary to reclassify temporarily restricted gifts that had been shown as unrestricted gifts in the 2001 report.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements
December 31, 2003 and 20025. PROPERTY AND EQUIPMENT

Classification of Property and Equipment and Accumulated Depreciation was as follows:

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
2003			
Buildings	\$ 14,787	\$ 2,776	\$ 12,011
Equipment, Furnishings and Fixtures	149,660	134,146	15,514
TOTALS	<u>\$ 164,447</u>	<u>\$ 136,922</u>	<u>\$ 27,525</u>
2002			
Buildings	\$ 14,787	\$ 1,511	\$ 13,276
Equipment, Furnishings and Fixtures	149,660	123,975	25,685
TOTALS	<u>\$ 164,447</u>	<u>\$ 125,486</u>	<u>\$ 38,961</u>

6. PENDING LEGAL PROCEEDINGS

According to Legal counsel, there is no outstanding litigation against PCCT, at December 31, 2003 and 2002.

7. PENSION PLAN

PCCT has a tax deferred retirement plan covering employees who have completed twelve months of service, attained the age of 21, and are employed on a full-time basis. PCCT makes an annual contribution for the participants, based on a percentage of their annual gross salaries. The total contribution was \$18,929 and \$14,579 for 2003 and 2002 respectively. Employees are eligible to make contributions personally through salary reduction.

8. ADVERTISING COSTS

All advertising costs are expensed when incurred.

9. RELATED PARTY

PCCT is affiliated with the Vine Street Christian Church and due to the nature of services provided by PCCT, office space and utilities are, in most cases, provided at no cost for the counselors.

10. FUND-RAISING

All fund raising expenses have been expensed as incurred. The expenses do not meet the criteria for joint cost allocation. The total expense for 2003 and 2002 is \$45,684 and \$49,375, respectively.