

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2001****Open to Public Inspection**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)

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

**A For the 2001 calendar year, or tax year beginning 7/1****, 2001, and ending 6/30****, 20 02****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**Columbia State Community College**

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

**P. O. Box 1315**

City or town, state or country and ZIP + 4

**Columbia, TN 38402-1315****D** Employer identification number**23 7106327****E** Telephone number**( 931 ) 540-2533****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** Enter 4-digit GEN ▶**G** Web site ▶ **www.columbiastate.edu****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.**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶**1,485,916****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)****1** Contributions, gifts, grants, and similar amounts received**a** Direct public support**b** Indirect public support**c** Government contributions (grants)**1a** **882,763****1b****1c****d** Total (add lines 1a through 1c) (cash \$ **630,763** noncash \$ **252,000**)**1d** **882,763****2** Program service revenue including government fees and contracts (from Part VII, line 93)**2****3** Membership dues and assessments**3****4** Interest on savings and temporary cash investments**4****98,915****5** Dividends and interest from securities**5****13,982****6a** Gross rents**6a** **1,320****b** Less rental expenses**6b** **0****c** Net rental income or (loss) (subtract line 6b from line 6a)**6c****1,320****7** Other investment income (describe ▶ )**7****8a** Gross amount from sales of assets other than inventory

(A) Securities

(B) Other

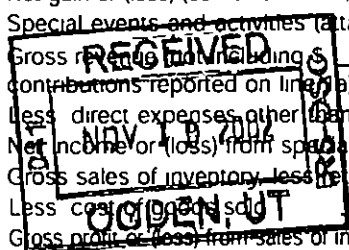
**488,936****8a****b** Less cost or other basis and sales expenses**482,988****8b****c** Gain or (loss) (attach schedule)**5,948****8c****d** Net gain or (loss) (combine line 8c, columns (A) and (B))**8d****5,948****9** Special events and activities (attach schedule)**a** Gross receipts from fundraising contributions reported on line 11a**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****12** Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)**12****1,002,928****13** Program services (from line 44, column (B))**13****339,655****14** Management and general (from line 44, column (C))**14****8,914****15** Fundraising (from line 44, column (D))**15****52,464****16** Payments to affiliates (attach schedule)**16****17** Total expenses (add lines 16 and 44, column (A))**17****401,033****18** Excess or (deficit) for the year (subtract line 17 from line 12)**18****601,895****19** Net assets or fund balances at beginning of year (from line 73, column (A))**19****3,015,621****20** Other changes in net assets or fund balances (attach explanation)**20****-22,335****21** Net assets or fund balances at end of year (combine lines 18, 19, and 20)**21****3,595,181**

For Paperwork Reduction Act Notice, see the separate instructions

Cat No 11282Y

Form **990** (2001)

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**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 Specific Instructions on page 21.)

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 \$ <b>339,655</b> noncash \$ _____)	<b>339,655</b>	<b>339,655</b>		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.				
26	Other salaries and wages				
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies				
34	Telephone				
35	Postage and shipping				
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)				
43	Other expenses not covered above (itemize): a <b>Op. exp.</b>				
b	<b>Concert series expense</b>	<b>8,914</b>		<b>8,914</b>	
c	<b>Golf tournament expense</b>	<b>29,252</b>			<b>29,252</b>
d		<b>23,212</b>			<b>23,212</b>
e					
44	<b>Total functional expenses</b> (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	<b>401,033</b>	<b>339,655</b>	<b>8,914</b>	<b>52,464</b>

**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 Specific Instructions on page 24.)What is the organization's primary exempt purpose? **Support of college programs and scholarships**

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	<b>Scholarships for Columbia State Community College students</b>	
	(Grants and allocations \$ <b>182,388</b> )	<b>182,388</b>
b	<b>Support of Nursing program</b>	
	(Grants and allocations \$ <b>47,693</b> )	<b>47,693</b>
c	<b>Equipment &amp; software for Hickman Building</b>	
	(Grants and allocations \$ <b>31,113</b> )	<b>31,113</b>
d	<b>Marshall County campus building</b>	
	(Grants and allocations \$ <b>33,049</b> )	<b>33,049</b>
e	<b>Other program services</b> (attach schedule) (Grants and allocations \$ <b>44,912</b> )	<b>44,912</b>
f	<b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	<b>339,655</b>

**Part IV Balance Sheets** (See Specific Instructions on page 24 )

Note	Where required attached schedules and amounts within the description column should be for end-of-year amounts only	(A) Beginning of year		(B) End of year
<b>45</b>	Cash—non-interest-bearing		<b>45</b>	
<b>46</b>	Savings and temporary cash investments	<b>1,248,883</b>	<b>46</b>	<b>1,918,527</b>
<b>47a</b>	Accounts receivable	<b>47a</b> <b>14,878</b>		
<b>b</b>	Less allowance for doubtful accounts	<b>47b</b> <b>0</b>	<b>47c</b> <b>1,167</b>	<b>14,978</b>
<b>48a</b>	Pledges receivable	<b>48a</b>		
<b>b</b>	Less allowance for doubtful accounts	<b>48b</b>	<b>48c</b>	
<b>49</b>	Grants receivable		<b>49</b>	
<b>50</b>	Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
<b>51a</b>	Other notes and loans receivable (attach schedule)	<b>51a</b>		
<b>b</b>	Less allowance for doubtful accounts	<b>51b</b>	<b>51c</b>	
<b>52</b>	Inventories for sale or use		<b>52</b>	
<b>53</b>	Prepaid expenses and deferred charges		<b>53</b>	
<b>54</b>	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	<b>1,767,761</b>	<b>54</b>	<b>1,403,291</b>
<b>55a</b>	Investments—land, buildings, and equipment basis	<b>55a</b>		
<b>b</b>	Less accumulated depreciation (attach schedule)	<b>55b</b>	<b>55c</b>	
<b>56</b>	Investments—other (attach schedule)		<b>56</b>	
<b>57a</b>	Land buildings, and equipment basis	<b>57a</b>		
<b>b</b>	Less accumulated depreciation (attach schedule)	<b>57b</b>	<b>57c</b>	
<b>58</b>	Other assets (describe <b>Donated land &amp; apartments</b> )	<b>99,999</b>	<b>58</b>	<b>351,999</b>
<b>59</b>	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	<b>3,087,810</b>	<b>59</b>	<b>3,688,695</b>
<b>60</b>	Accounts payable and accrued expenses	<b>72,189</b>	<b>60</b>	<b>93,514</b>
<b>61</b>	Grants payable		<b>61</b>	
<b>62</b>	Deferred revenue		<b>62</b>	
<b>63</b>	Loans from officers, directors, trustees and key employees (attach schedule)		<b>63</b>	
<b>64a</b>	Tax-exempt bond liabilities (attach schedule)		<b>64a</b>	
<b>b</b>	Mortgages and other notes payable (attach schedule)		<b>64b</b>	
<b>65</b>	Other liabilities (describe )		<b>65</b>	
<b>66</b>	<b>Total liabilities</b> (add lines 60 through 65)	<b>72,189</b>	<b>66</b>	<b>93,514</b>
<b>67</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		<b>67</b>	
<b>68</b>	Unrestricted		<b>68</b>	
<b>69</b>	Temporarily restricted		<b>69</b>	
<b>70</b>	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74	<b>1,159,187</b>	<b>70</b>	<b>1,554,727</b>
<b>71</b>	Capital stock trust principal, or current funds		<b>71</b>	
<b>72</b>	Paid-in or capital surplus or land building, and equipment fund	<b>1,856,434</b>	<b>72</b>	<b>2,040,454</b>
<b>73</b>	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72 column (A) must equal line 19 column (B) must equal line 21)	<b>3,015,621</b>	<b>73</b>	<b>3,595,181</b>
<b>74</b>	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	<b>3,087,810</b>	<b>74</b>	<b>3,688,695</b>

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 Specific Instructions, page 26 )**

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>
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<p><b>a</b> Total revenue, gains and other support per audited financial statements ▶</p> <p><b>b</b> Amounts included on line <b>a</b> but not on line 12, Form 990</p> <p>(1) Net unrealized gains on investments \$ _____</p> <p>(2) Donated services and use of facilities \$ _____</p> <p>(3) Recoveries of prior year grants \$ _____</p> <p>(4) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶</p> <p><b>c</b> Line <b>a</b> minus line <b>b</b> ▶</p> <p><b>d</b> Amounts included on line 12, Form 990 but not on line <b>a</b></p> <p>(1) Investment expenses not included on line 6b, Form 990 \$ _____</p> <p>(2) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶</p> <p><b>e</b> Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b>) ▶</p>	<p><b>a</b></p> <p><b>b</b></p> <p><b>c</b></p> <p><b>d</b></p> <p><b>e</b></p>	<p><b>a</b> Total expenses and losses per audited financial statements ▶</p> <p><b>b</b> Amounts included on line <b>a</b> but not on line 17, Form 990</p> <p>(1) Donated services and use of facilities \$ _____</p> <p>(2) Prior year adjustments reported on line 20, Form 990 \$ _____</p> <p>(3) Losses reported on line 20, Form 990 \$ _____</p> <p>(4) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶</p> <p><b>c</b> Line <b>a</b> minus line <b>b</b> ▶</p> <p><b>d</b> Amounts included on line 17, Form 990 but not on line <b>a</b></p> <p>(1) Investment expenses not included on line 6b, Form 990 \$ _____</p> <p>(2) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶</p> <p><b>e</b> Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b>) ▶</p>	<p><b>a</b></p> <p><b>b</b></p> <p><b>c</b></p> <p><b>d</b></p> <p><b>e</b></p>
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**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 26 )

[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 Specific Instructions on page 27

**Part VI Other Information** (See Specific Instructions on page 27)

	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>76</b>	✓
<b>77</b> 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	<b>77</b>	✓
<b>78a</b> Did the organization have unrelated business gross income of \$1 000 or more during the year covered by this return?	<b>78a</b>	✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>78b</b>	
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	<b>79</b>	✓
<b>80a</b> 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?	<b>80a</b>	✓
<b>b</b> If "Yes," enter the name of the organization <b>Columbia State Community College</b> and check whether it is <input checked="" type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
<b>81a</b> Enter direct or indirect political expenditures. See line 81 instructions <b>81a</b> 0		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?	<b>81b</b>	
<b>82a</b> 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?	<b>82a</b>	✓
<b>b</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) <b>82b</b>		
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	✓
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	✓
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	✓
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	
<b>85 501(c)(4), (5), or (6) organizations</b> <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	<b>85b</b>	
<b>c</b> Dues, assessments, and similar amounts from members <b>85c</b>		
<b>d</b> Section 162(e) lobbying and political expenditures <b>85d</b>		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <b>85e</b>		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e) <b>85f</b>		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	
<b>h</b> 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?	<b>85h</b>	
<b>86 501(c)(7) orgs</b> Enter <b>a</b> Initiation fees and capital contributions included on line 12 <b>86a</b>		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities <b>86b</b>		
<b>87 501(c)(12) orgs</b> Enter <b>a</b> Gross income from members or shareholders <b>87a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) <b>87b</b>		
<b>88</b> 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	<b>88</b>	✓
<b>89a 501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 <b>0</b> , section 4912 <b>0</b> , section 4955 <b>0</b>		
<b>b 501(c)(3) and 501(c)(4) orgs</b> 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	<b>89b</b>	✓
<b>c</b> Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>0</b>		
<b>d</b> Enter Amount of tax on line 89c, above, reimbursed by the organization <b>0</b>		
<b>90a</b> List the states with which a copy of this return is filed <b>0</b>		
<b>b</b> Number of employees employed in the pay period that includes March 12, 2001 (See instructions) <b>90b</b> 0		
<b>91</b> The books are in care of <b>Kenneth R. Horner</b> Telephone no <b>( 931 ) 540-2533</b> Located at <b>P O Box 1315, Columbia, TN</b> ZIP + 4 <b>38402-1315</b>		
<b>92</b> 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 <b>92</b>		

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32)**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	
<b>93</b> Program service revenue					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments			<b>512</b>	<b>98,915</b>	
<b>96</b> Dividends and interest from securities			<b>512</b>	<b>13,982</b>	
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property			<b>512</b>	<b>1,320</b>	
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory			<b>512</b>	<b>5,948</b>	
<b>101</b> Net income or (loss) from special events					
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue <b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add columns (B), (D), and (E))				<b>120,165</b>	
<b>105</b> Total (add line 104, columns (B), (D), and (E))					<b>120,165</b>

**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 Specific Instructions on page 32)

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)

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33)

(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 Specific Instructions on page 33)(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.

Please

Date

11/13/02

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

Department of the Treasury  
Internal Revenue Service

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

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

**Supplementary Information—(See separate instructions )**

OMB No 1545-0047

**2001**

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

Name of the organization

Employer identification number

**Columbia State Community College**

**23 7106327**

**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 ▶	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
None		
Total number of others receiving over \$50,000 for professional services ▶	0	

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

- 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 1 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.

- 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?

**b** Lending of money or other extension of credit?

**c** Furnishing of goods, services, or facilities?

**d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

**e** Transfer of any part of its income or assets?

- 3** Does the organization make grants for scholarships, fellowships, student loans, etc.? (See **Note** below.)

- 4** Do you have a section 403(b) annuity plan for your employees?

**Note.** Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments.

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	<b>633,843</b>	<b>1,053,537</b>	<b>414,241</b>	<b>612,921</b>	<b>2,714,542</b>
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
<b>18</b> 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	<b>142,420</b>	<b>131,350</b>	<b>71,571</b>	<b>71,909</b>	<b>417,250</b>
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> 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.	<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>	
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
<b>23</b> Total of lines 15 through 22	<b>776,263</b>	<b>1,184,887</b>	<b>485,812</b>	<b>684,830</b>	<b>3,131,792</b>
<b>24</b> Line 23 minus line 17	<b>776,263</b>	<b>1,184,887</b>	<b>485,812</b>	<b>684,830</b>	<b>3,131,792</b>
<b>25</b> Enter 1% of line 23	<b>7,763</b>	<b>11,849</b>	<b>4,858</b>	<b>6,848</b>	
<b>26 Organizations described on lines 10 or 11</b> a Enter 2% of amount in column (e) line 24 ▶					<b>26a 62,836</b>
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. <b>Do not file this list with your return.</b> Enter the total of all these excess amounts ▶					<b>26b 966,344</b>
c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶					<b>26c 3,131,792</b>
d Add Amounts from column (e) for lines 18 <u>417,250</u> 19 <u>0</u>					
22 <u>0</u> 26b <u>966,344</u> ▶					<b>26d 1,383,594</b>
e Public support (line 26c minus line 26d total) ▶					<b>26e 1,748,198</b>
f <b>Public support percentage (line 26e (numerator) divided by line 26c (denominator))</b> ▶					<b>26f 56 %</b>
<b>27 Organizations described on line 12</b> 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." <b>Do not file this list with your return.</b> Enter the sum of such amounts for each year:					
(2000) . . . . . (1999) . . . . . (1998) . . . . . (1997) . . . . .					
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.) <b>Do not file this list with your return.</b> 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:					
(2000) . . . . . (1999) . . . . . (1998) . . . . . (1997) . . . . .					
c Add Amounts from column (e) for lines 15 <u>                    </u> 16 <u>                    </u>					
17 <u>                    </u> 20 <u>                    </u> 21 <u>                    </u> ▶					<b>27c</b>
d Add Line 27a total <u>                    </u> and line 27b total <u>                    </u> ▶					<b>27d</b>
e Public support (line 27c total minus line 27d total) ▶					<b>27e</b>
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶					<b>27f</b>
g <b>Public support percentage (line 27e (numerator) divided by line 27f (denominator))</b> ▶					<b>27g %</b>
h <b>Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</b> ▶					<b>27h %</b>
<b>28 Unusual Grants</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, 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. <b>Do not file this list with your return.</b> 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
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions programs and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. (If you need more space, attach a separate statement.)		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> 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.)		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.		

**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	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	<b>The lobbying nontaxable amount is—</b>		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

**Caution** If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
 See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

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

(For reporting only by organizations that did not complete Part VI-A) (See page 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			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h)			

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

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

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

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

(i) Cash

(ii) Other assets

**b Other transactions**

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

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

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

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

[illegible]

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

► ☐ Yes ☐ No

b If "Yes " complete the following schedule

[illegible]

**Columbia State Community College Foundation**  
**23-7106327**  
**Form 990**  
**2001**

<b>Description</b>	<b>Date of Purchase</b>	<b>Cost</b>	<b>Date of Sale</b>	<b>Sale Price</b>	<b>Gain/ (Loss)</b>
Federal Home Loan Bank Bond	8/12/1999	\$ 29,990	8/24/2001	\$ 30,000	10
Federal Home Loan Bank Bond	4/26/2000	14,959	5/3/2002	15,000	41
United States Treasury Notes	3/9/2001	105,406	9/26/2001	107,469	2,063
Federal Home Loan Bank Bond	1/13/1999	50,078	7/26/2001	50,000	\$ (78)
Federal Home Loan Bank Bond	2/2/2001	20,088	2/8/2002	20,000	(88)
Federal Farm Credit Bank	8/29/1997	20,000	2/28/2002	20,348	348
Federal Farm Credit Bank	5/22/1998	22,874	2/28/2002	22,892	18
Federal Home Loan Bank Bond	6/5/1998	29,981	2/28/2002	31,383	1,402
Federal Home Loan Bank Bond	5/4/1999	19,988	2/28/2002	20,922	934
Federal Home Loan Bank Bond	12/16/1999	19,480	2/28/2002	20,922	1,442
Federal Home Loan Bank Bond	4/26/2000	49,863	5/3/2002	50,000	137
Federal Home Loan Bank Bond	4/14/1999	100,281	4/23/2002	100,000	(281)
		<u>\$ 482,988</u>		<u>\$ 488,936</u>	<u>\$ 5,948</u>

**Columbia State Community College Foundation**  
**23-7106327**  
**Form 990**  
**2001**

**Page 1, Line 20 "Other changes in net assets or fund balances"**

Unrealized loss on investments	\$ (22,335)
--------------------------------	-------------

**Columbia State Community College Foundation**  
**23-7106327**  
**Form 990**  
**2001**

**Part II, Line 22 - Grants and Allocations**

Scholarships	\$ 182,888
Hickman Building	31,113
Visual Arts	4,409
Marshall County Building	33,049
Nursing	47,693
Athletic Booster Club	23,899
Baseball/Softball	2,706
Humphreys County Library	6,378
Allied Health Program	3,520
Distinguished Staff Awards	4,000
	<u>\$ 339,655</u>

**COLUMBIA STATE FOUNDATION  
EXECUTIVE BOARD  
2002**

Dr O Rebecca Hawkins  
Columbia State Community College  
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Columbia, TN 38402

Mr Waymon L Hickman  
First Farmers & Merchants Nat'l Bank  
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Remke Eye Clinic  
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Mr John Stephens  
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Mr Roger Witherow  
Witherow & Associates  
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Columbia, TN 38401

Mr Charles Sanders  
Columbia State Foundation  
P O Box 1315  
Columbia, TN 38402



**COLUMBIA STATE FOUNDATION  
BOARD  
2002**

Ms Margaret Anderson  
Support Staff Chairperson  
Columbia State library 113  
P O Box 1315  
Columbia, TN 38402

Mr Keith Baker  
President  
Keith Baker Homes  
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Ms Darlene Baxter  
Assistant Administrator  
Maury Regional Hospital  
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Boston, Holt & Sockwell  
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President  
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Mr Kenneth Cherry  
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Mr Harvey Church  
President  
AmSouth Bank  
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Ms Vicki Clay  
Mt Pleasant Elementary School  
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Ms Nancy Conway  
President/CEO Williamson  
County/Franklin Chamber of Commerce  
Williamson County Chamber of  
Commerce  
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Franklin, TN 37065-0156

Mr Bruce Cotton  
City President  
First Bank  
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Dr Eslick Daniel  
Middle TN Bone & Joint Clinic  
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Columbia, TN 38401

Mr Bobby Daniels  
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Columbia, TN 38401

Mr Autry Gobbell  
President & CEO  
Peoples Bank  
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Mr Tommy Graham  
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Graham Lumber Company  
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Linden, TN 37096

Mr Al Harlan  
Franklin National Bank  
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**COLUMBIA STATE FOUNDATION  
BOARD  
2002**

Dr Paul Jennings  
Professional Staff Chairperson  
Columbia State WHLB 107  
P O Bo 1315  
Columbia, TN 38402

Mr Doug Jones  
Realtor  
3232 Carrington Lane  
Columbia, TN 38401

Mr Bill Marbet  
President  
Southern Athletic Fields  
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Mr Darrin McKamey  
Administrator  
National Healthcare Corp  
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Dr Ken Moore  
Physician  
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Mr Wade Peery  
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Mr Bill Perdue  
Retired CEO of Monsanto  
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Ms Ann Petersen  
The Faculty Senate President  
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Mr Bob Porter  
Site Manager  
Avecia  
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President & Chief Operating Officer  
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