

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2004

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 2004 calendar year, or tax year beginning , and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization Bethany Christian Services
 Mid-South Christian Services
 Number and street (or P O box if mail is not delivered to street address) Room/suite
1044 Brookfield Rd 901 Eastern Ave NE 102
 City or town State or country ZIP + 4
Memphis Grand Rapids TN MI 38119 49503

D Employer identification number
 38-2895093

E Telephone number
 616-224-7610

F Accounting method Cash Accrual
 Other (specify)

G Website: www.bethany.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 12 623,255

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 5103

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

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	256,682	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ <u> </u> noncash \$ <u> </u>)	1d		256,682
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		366,393
	3	Membership dues and assessments	3		0
	4	Interest on savings and temporary cash investments	4		0
	5	Dividends and interest from securities	5		11
	6a	Gross rents	6a		
	6b	Less rental expenses	6b		
	6c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		0
7	Other investment income (describe <u> </u>)	7		0	
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b	Less cost or other basis and sales expenses	13 8a	0	
	c	Gain or (loss) (attach schedule)	0 8b	0	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	13 8c	0	
8d		8d		13	
Revenue	9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including \$ <u>13,585</u> of contributions reported on line 1a)	9a	0	
	b	Less direct expenses other than fundraising expenses	9b	0	
9c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0	
Revenue	10a	Gross sales of inventory, less returns and allowances	10a	156	
	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		156
11	Other revenue (from Part VII, line 103)	11		0	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		623,255	
Expenses	13	Program services (from line 44, column (B))	13		469,691
	14	Management and general (from line 44, column (C))	14		62,979
	15	Fundraising (from line 44, column (D))	15		0
	16	Payments to affiliates (attach schedule)	16		0
	17	Total expenses (add lines 13 and 14, column (A))	17		532,670
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		90,585
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		58,769
	20	Other changes in net assets or fund balances (attach explanation)	20		-202
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		149,152

21 2007

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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 page 22 of the instructions)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include: 22 Grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 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, 43 Other expenses not covered above (itemize) a Equipment Cost, b Dues/Subscriptions, c Advertising, d Miscellaneous, e Program Development, f, 44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.

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 \$ 0, (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.)

Table with 2 columns: Description, Program Service Expenses. Row 1: What is the organization's primary exempt purpose? Child and Family Social Services. Row 2: All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others) Row 3: a Domestic, International, and State Adoptions (Grants and allocations \$ 469,691) Row 4: b (Grants and allocations \$) Row 5: c (Grants and allocations \$) Row 6: d (Grants and allocations \$) Row 7: e Other program services (attach schedule) (Grants and allocations \$) Row 8: f Total of Program Service Expenses (should equal line 44, column (B), Program services) 469,691

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

				(A)		(B)		
				Beginning of year		End of year		
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only								
Assets	45	Cash—non-interest-bearing			45			
	46	Savings and temporary cash investments		54,896	46	63,576		
	47 a	47a	130,180					
		b	Less: allowance for doubtful accounts	47b	6,272	29,764	47c	123,908
	48 a	48a	0					
		b	Less: allowance for doubtful accounts	48b	0	0	48c	0
	49	Grants receivable			49			
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0		
	51 a	51a	0					
		b	Less: allowance for doubtful accounts	51b	0	0	51c	0
	52	Inventories for sale or use			52			
	53	Prepaid expenses and deferred charges		3,100	53	3,100		
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54	0		
	55 a	55a	0					
		b	Less: accumulated depreciation (attach schedule)	55b	0	0	55c	0
	56	Investments—other (attach schedule)		0	56	0		
	57 a	57a	12,888					
		b	Less: accumulated depreciation (attach schedule)	57b	11,071	2,967	57c	1,817
	58	Other assets (describe <input type="checkbox"/> See attached worksheet)		7,142	58	6,293		
59	Total assets (add lines 45 through 58) (must equal line 74)		97,869	59	198,694			
Liabilities	60	Accounts payable and accrued expenses		18,946	60	20,940		
	61	Grants payable			61			
	62	Deferred revenue		6,900	62	3,000		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0		
	64 a	Tax-exempt bond liabilities (attach schedule)		0	64a	0		
		b	Mortgages and other notes payable (attach schedule)	0	64b	0		
	65	Other liabilities (describe <input type="checkbox"/> Pension Liability)		13,254	65	25,602		
66	Total liabilities (add lines 60 through 65)		39,100	66	49,542			
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		58,769	67	149,152		
	68	Temporarily restricted			68			
	69	Permanently restricted			69			
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74							
	70	Capital stock, trust principal, or current funds			70			
	71	Paid-in or capital surplus, or land, building, and equipment fund			71			
	72	Retained earnings, endowment, accumulated income, or other funds			72			
	73	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)		58,769	73	149,152		
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		97,869	74	198,694			

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.)

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

a	Total revenue, gains, and other support per audited financial statements	a	623,275
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$ 21		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify): \$		
	----- \$		
	Add amounts on lines (1) through (4)	b	21
c	Line a minus line b	c	623,254
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): Rounding \$ 1		
	----- \$		
	Add amounts on lines (1) and (2)	d	1
e	Total revenue per line 12, Form 990 (line c plus line d)	e	623,255

a	Total expenses and losses per audited financial statements	a	532,669
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): \$		
	----- \$		
	Add amounts on lines (1) through (4)	b	0
c	Line a minus line b	c	532,669
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): Rounding \$ 1		
	----- \$		
	Add amounts on lines (1) and (2)	d	1
e	Total expenses per line 17, Form 990 (line c plus line d)	e	532,670

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name <u>See Attached List</u> Str City ST ZIP	Title Hr/WK	0	0	0
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			

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
78 a	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	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X	
b	If "Yes," enter the name of the organization Bethany Christian Services and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.			
81 a	Enter direct and indirect political expenditures See line 81 instructions	81a		
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	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	N/A	
83 a	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	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		
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		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b		
c	Dues, assessments, and similar amounts from members	85c		
d	Section 162(e) lobbying and political expenditures	85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
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		
86	501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12	86a		
b	Gross receipts, included on line 12, for public use of club facilities	86b		
87	501(c)(12) orgs Enter: a Gross income from members or shareholders	87a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)	87b		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> ; section 4955 <input type="checkbox"/>			
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			
90 a	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, 2004 (See instructions.)	90b		
91	The books are in care of Name Mervin K. Auchtung, VP of Finance Telephone no 616-224-7610 Located at 901 Eastern Ave NE City Grand Rapids ST MI ZIP + 4 49501			
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	N/A	

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Adoptions					363,718
b Other Program Services					2,675
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			14	11	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	13	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory			03	156	
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		180	366,393
105 Total (add line 104, columns (B), (D), and (E))					366,573

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)
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

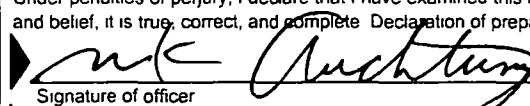
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

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

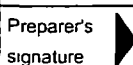
Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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.

Please Sign Here:  Date: 6-23-5

Signature of officer: Mervin K. Auchtung, VP of Finance
Type or print name and title

Paid Preparer's Use Only

Preparer's signature:  Date: _____

Check if self-employed:

Preparer's SSN or PTIN (See Gen Inst W): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____

EIN: _____

Phone no: _____

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

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

2004

Supplementary Information—(See separate instructions.)

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Mid-South Christian Services

38-2895093

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
Name NONE				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
Name				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
Name				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
Name				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
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
Name		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Name		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Name		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Name		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Total number of others receiving over \$50,000 for professional services		

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

	Yes	No
<p>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 ▶ \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>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</p>	1	X
<p>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)</p>		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	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 ▶ City ST Country
- 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.)
- 11 a 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.)
- 11 b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

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

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

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	234,404	136,246	165,707	247,554	783,911
16 Membership fees received					0
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	318,954	301,474	259,495	165,645	1,045,568
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	1,266	1,160	5,511	2,307	10,244
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	554,624	438,880	430,713	415,506	1,839,723
24 Line 23 minus line 17	235,670	137,406	171,218	249,861	794,155
25 Enter 1% of line 23	5,546	4,389	4,307	4,155	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 15,883
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 794,155
d Add Amounts from column (e) for lines	18 10,244	19 0			26d 10,244
22 0	26b 0			26e 783,911	
e Public support (line 26c minus line 26d total)					26f 783,911
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					98.71%
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					
(2003)	(2002)	(2001)	(2000)		
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					
(2003)	(2002)	(2001)	(2000)		
c Add Amounts from column (e) for lines	15 0	16 0			27c 0
17 0	20 0	21 0			27d 0
d Add Line 27a total	0	and line 27b total	0	27e 0	
e Public support (line 27c total minus line 27d total)					27f 0
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27g 0.00%
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h 0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

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?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
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		
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		

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

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	0
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0
41	Lobbying nontaxable amount Enter the amount from the following table—		
	If the amount on line 40 is—		
	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		
	The lobbying nontaxable amount is—		
	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		
41		41	0
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 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.)			0

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

Line 1a (990) - Direct public support

1. Contributions	1	<u>256,682</u>
2 Non Cash Contributions	2	<u> </u>
3 Membership dues and assessments (contributions from the public)	3	<u> </u>
4 Government contributions (grants)	4	<u> </u>
5 Commercial co-venture	5	<u> </u>
6 Special events contributions (Line 9 - Special Events)	6	<u> 0</u>
7 -----	7	<u> </u>
8 -----	8	<u> </u>
9 -----	9	<u> </u>
10 Total	10	<u>256,682</u>

Line 8 (990) - Gain/loss from sale of assets other than inventory

Index	Description	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired	Acquisition method	Date sold	Gross sales price	Cost or other basis (Enter one field only)		Expense of sale and cost of improvements
										Cost	Donated value	
1	Miscellaneous Securities	X			Various	Various	Purchase	Various	13	13		
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
Totals												
Public Securities												
Non-Public Securities												
Other sales												
										Gross sales		Cost, other basis and expenses
										13		0
										0		0
										0		0

To add more lines to this schedule, press CTRL+Q.

Line 20 (990) - Other changes in net assets or fund balances

1	Unrealized gain from sale of securities	1	21
2	Reclass of funds	2	-223
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	-202

Line 47 (990) - Accounts receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	1	29,764	130,180	0	6,272
2	2				
3	3				
4	4				
5	5				
6	6				
7	7				
8	8				
9	9				
10	10				
11	Total accounts receivable	29,764	130,180	0	6,272

Line 57 (990) - Land, buildings, and equipment

Land (net of any amortization)		Land (net of any amortization)	
		Beginning	End
1			
2			
3			
4			
5			
6 Total land (net of any amortization)		0	0

Buildings and equipment		Buildings and equipment		Accumulated depreciation	
		Beginning	End	Beginning	End
7 Furniture & Equipment	7	12,888	12,888	9,921	11,071
8	8				
9	9				
10	10				
11	11				
12	12				
13	13				
14	14				
15	15				
16	16				
17 Total buildings and equipment	17	12,888	12,888	9,921	11,071
18 Buildings and equipment (less accumulated depreciation)	18			2,967	1,817
19 Total land, buildings and equipment	19			2,967	1,817

Category or Item		Cost/Other Basis	Accumulated Depreciation	Book Value
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11 Total	11	0	0	0

Line 58 (990) - Other assets

		Beginning	End
1 Intangible asset from pension	1	4,042	3,193
2 Deposits	2	3,100	3,100
3	3		
4	4		
5	5		
6	6		
7	7		
8	8		
9	9		
10	10		
11 Total other assets	11	7,142	6,293

Line 65 (990) - Other liabilities

		Beginning	End
1	Pension Liability	13,254	25,602
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	Total other liabilities	13,254	25,602

Mid-South Christian Services

Board of Directors List

FEIN 38-2895093

Name	Phone	Address	Exp.	Role	Last Mod.
5 TN, Memphis					
Agee, Michael L	O 901-818-6511 H 901-759-9237	7252 Stamford Drive Germantown, TN 38138 mike.agee@raymondjames	-NA-	Secretary	03/30/2005
Clinton, Jimmy	O 901-842-2834 H 901-758-1444	1676 Bryn Mawr Circle Germantown, TN 38138 jclinton@tdplc.com	-NA-	Treasurer	03/30/2005
Draffin, Barbara	H 901-756-5465	1926 Grovecrest Rd Germantown, TN 38139 prov32831@aol.com	2007	President	03/30/2005
Guenther, Jennifer	H 901-755-0942	340 Bluff Ridge Cove Cordova, TN 38018 sguenthe@midssouth.rr.com	-NA-	Vice President	03/30/2005
Wulff, Kurt S	H 901-854-5939	329 East White Road Collierville, TN 38017 kurt.wulff@proforma.com	2007		10/26/2004