

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

OMB No 1545-0047
2005
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2005 calendar year, or tax year beginning 07/01, 2005, and ending 06/30/2006

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: SUMMIT COUNSELING CENTER, INC. D Employer identification number: 58-2424268. E Telephone number: (678) 336-3159. F Accounting method: Other (specify) MODIFIED.

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

G Website: N/A

J Organization type (check only one): [X] 501(c)(3) [] 4947(a)(1) or [] 527

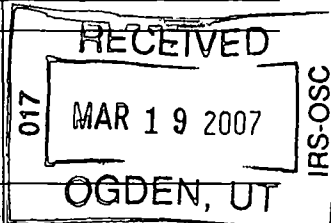
K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? [] Yes [X] No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? [] Yes [] No. H(d) Is this a separate return filed by an organization covered by a group ruling? [] Yes [X] No. I Group Exemption Number. 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: 389,237.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)

Table with 21 rows and 3 columns: Description, Sub-part, Amount. Revenue section includes lines 1-12. Expenses section includes lines 13-17. Net Assets section includes lines 18-21. Total revenue: 389,237. Total expenses: 423,037. Net assets at end of year: -62,679.



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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 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 \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				STMT 2
25	Compensation of officers, directors, etc	92,759.	44,673.	48,086.	
26	Other salaries and wages	217,204.	104,605.	112,599.	
27	Pension plan contributions	6,496.	3,128.	3,368.	
28	Other employee benefits	7,412.	3,570.	3,842.	
29	Payroll taxes	22,607.	10,888.	11,719.	
30	Professional fundraising fees				
31	Accounting fees	1,070.		1,070.	
32	Legal fees	30.		30.	
33	Supplies	1,585.		1,585.	
34	Telephone				
35	Postage and shipping	45.	45.		
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)	445.	214.	231.	
43	Other expenses not covered above (itemize)				
a	STAFF DEVELOPMENT	1,075.	518.	557.	
b	SHARED SERVICES	24,000.	11,558.	12,442.	
c	ADMINISTRATIVE CONTRACT	1,440.	694.	746.	
d	RETREAT AND CLASS EXPENSE	21,937.	21,937.		
e	PROGRAMS	14,542.	14,542.		
f	DESIGNATED EXPENSES	10,390.	5,004.	5,386.	
g					
44	Total functional expenses. Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	423,037.	221,376.	201,661.	

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 the instructions.)

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.

What is the organization's primary exempt purpose? SEE STATEMENT 3 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 <u>SUMMIT COUNSELING CENTER PROVIDES COUNSELING SERVICES SUCH AS MARRIAGE, COLLEGE, GROUP AS WELL AS PROVIDE PROGRAMS SUCH AS TESTING, SOCIAL SKILL DEVELOPMENT, SEMINARS, AND WORKSHOP.</u> (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	221,376.
b _____ _____ _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	
c _____ _____ _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	
d _____ _____ _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services), ▶	221,376.

Part IV Balance Sheets (See the instructions.)

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing	2,764.	50.
	46 Savings and temporary cash investments		
	47a Accounts receivable		
	b Less: allowance for doubtful accounts		
	48a Pledges receivable		
	b Less: allowance for doubtful accounts		
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		
	51a Other notes and loans receivable (attach schedule)		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges	STMT. 4.	2,068.
	54 Investments - securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	
	55a Investments - land, buildings, and equipment: basis	5,137.	
b Less: accumulated depreciation (attach schedule)	4,581.	1,001.	
56 Investments - other (attach schedule)			
57a Land, buildings, and equipment: basis			
b Less: accumulated depreciation (attach schedule)			
58 Other assets (describe ►)	14,841.	NONE	
59 Total assets (must equal line 74) Add lines 45 through 58	18,606.	2,674.	
Liabilities	60 Accounts payable and accrued expenses	95.	14,088.
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		
	64a Tax-exempt bond liabilities (attach schedule)		
	b Mortgages and other notes payable (attach schedule)		
	65 Other liabilities (describe ► STMT 5)	47,390.	51,265.
66 Total liabilities. Add lines 60 through 65	47,485.	65,353.	
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	-64,213.	-71,511.
	68 Temporarily restricted	35,334.	8,832.
	69 Permanently restricted		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	-28,879.	-62,679.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73.	18,606.	2,674.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	389,237.
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify) -----	b4		
	Add lines b1 through b4		h	
c	Subtract line b from line a		c	389,237.
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) -----	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12) Add lines c and d.		e	389,237.

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

a	Total expenses and losses per audited financial statements		a	423,037.
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify) -----	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	423,037.
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) -----	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17) Add lines c and d.		e	423,037.

Part V Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See 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 plans	(E) Expense account and other allowances
SEE STATEMENT 6		92,758.	16,365.	-0-

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

	Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings <u>7</u>		
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? Note. Related organizations include section 509(a)(3) supporting organizations If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization	75c	X
d Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits
(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
	-0-	-0-	-0-	-0-

Part VI Other Information (See 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	N/A
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>STMT 8</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt	81a	NONE
81a Enter direct and indirect political expenditures. (See line 81 instructions.)	81a	NONE
b Did the organization file Form 1120-POL for this year?	81b	X

Part VI Other Information (continued)

		Yes	No
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?		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?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
83b			
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		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?		N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
85b			N/A
c	Dues, assessments, and similar amounts from members		N/A
85c			N/A
d	Section 162(e) lobbying and political expenditures		N/A
85d			N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
85e			N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
85f			N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
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?		N/A
85h			N/A
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		N/A
86a			N/A
b	Gross receipts, included on line 12, for public use of club facilities		N/A
86b			N/A
87	501(c)(12) orgs Enter a Gross income from members or shareholders		N/A
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)		N/A
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.		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>N/A</u> , section 4912 <u>N/A</u> , section 4955 <u>N/A</u>		
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		X
89b			X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		N/A
90 a	List the states with which a copy of this return is filed <u>GA</u>		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	90b	13
91 a	The books are in care of <u>HELEN CAUDILL</u> Telephone no <u>678-336-3159</u> Located at <u>9820 NESBIT FERRY ROAD ALPHARETTA, GA</u> ZIP + 4 <u>30022</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country _____	91c	X
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 <u>N/A</u>	92	N/A

Part VII Analysis of Income-Producing Activities (See 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 CLIENT FEE					356,279.
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					
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					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b OTHER INCOME					16,603.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					372,882.
105 Total (add line 104, columns (B), (D), and (E))					372,882.

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 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	CLIENT FEES ARE CHARGED FOR COUNSELING SERVICES.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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 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

Signature of officer: Helen B. Caudill Date: 3/7/07

Type or print name and title: Helen B. Caudill, Senior Director - Finance

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: FEB 23 2007 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: SMITH & HOWARD, P.C.
171 17TH STREET, SUITE 900
ATLANTA, GA 30363

Preparer's SSN or PTIN (See Gen. Inst. W): 266-73-9970

EIN: 58-1250486

Phone no: 404 874-6244

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 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

2005

Name of the organization

SUMMIT COUNSELING CENTER, INC.

Employer identification number

58-2424268

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
SEE STATEMENT 9				

Total number of other employees paid over \$50,000 . . . ▶ NONE

Part II-A 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 ▶ NONE

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over \$50,000 for other services ▶ NONE

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

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... 2a-2e. 3a-3c. 4a-4b.

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. [X] 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) Check the box that describes the type of supporting organization [] Type 1 [] Type 2 [] Type 3
Provide the following information about the supported organizations (See page 6 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.

Table with columns for years (2004, 2003, 2002, 2001) and Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends, amounts received from payments on securities loans; 19 Net income from unrelated business activities; 20 Tax revenues levied; 21 Value of services or facilities furnished; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23; 26 Organizations described on lines 10 or 11; 27 Organizations described on line 12; 28 Unusual Grants.

Part V Private School Questionnaire (See page 7 of the instructions.) NOT APPLICABLE
(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) NOT APPLICABLE

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)

Table with columns for line numbers (36-44) and amounts. Includes rows for total lobbying expenditures, other exempt expenditures, and nontaxable amounts.

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

Lobbying Expenditures During 4-Year Averaging Period

Table with columns for years 2005, 2004, 2003, 2002, and Total. Rows include lobbying nontaxable amount, lobbying ceiling amount, total lobbying expenditures, and grassroots nontaxable amount.

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

(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

Table with columns for Yes, No, and Amount. Rows list various lobbying activities from volunteers to total lobbying expenditures.

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

FORM 990, PART II, LINE 25 - OFFICER COMPENSATION SCHEDULE

=====

OFFICER NAME AND TYPE OF COMPENSATION	PROGRAM SERVICES	MANAGEMENT AND GENERAL
SMITH, REV. DAVID COMPENSATION:	44,673.	48,086.
TOTALS	44,673.	48,086.

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

SUMMIT COUNSELING CENTER WAS FORMED FOR RELIGIOUS, EDUCATIONAL AND CHARITABLE PURPOSES, INCLUDING THE PROMOTION AND DEVELOPMENT OF PASTORAL COUNSELING, MARRIAGE, FAMILY, ETC.

FORM 990, PART IV - PREPAID EXPENSES AND DEFERRED CHARGES

DESCRIPTION	ENDING BOOK VALUE
PREPAID EXPENSES	2,068.
TOTALS	2,068.

SUMMIT COUNSELING CENTER, INC.

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FORM 990, PART IV - OTHER LIABILITIES

=====

DESCRIPTION

ENDING
BOOK VALUE

DUE TO MT. PISGAH UMC

51,265.

TOTALS

51,265.
=====

SUMMIT COUNSELING CENTER, INC.

58-2424268

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
EDWARDS, MR. MARK 110 HAVEN BLUFF ALPHARETTA, GA 30022	PRESIDENT			
ASHALL, KATHY 6810 DEATONHILL DRIVE 219 AUSTIN, TX 78745	TREASURER			
COWART, MRS. LINDA 725 WINNMARK COURT ROSWELL, GA 30022	BOARD MEMBER			
HUDSON, MR. MICHAEL 303 PEACHTREE CENTER AVE STE 300 ATLANTA, GA 30303	BOARD MEMBER			
MULLINS, MR. ANTHONY 280 EDWARDTON COURT ROSWELL, GA 30076	BOARD MEMBER			
POPE, MR. JAMES 370 MISTWATER TRACE ALPHARETTA, GA 30022	BOARD MEMBER			
WATSON, MRS. MARY 570 PEACHTREE PARKWAY CUMMING, GA 30041	BOARD MEMBER			
SMITH, REV. DAVID 150 BROOKHOLLOW TRACE ALPHARETTA, GA 30022	DIRECTOR 40	92,758.	16,365.	

SUMMIT COUNSELING CENTER, INC.

58-2424268

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
------------------	------------------------------------	--------------	---	-----------------------------------

GRAND TOTALS

92,758.

16,365.

FORM 990, PART VI - NAMES OF RELATED ORGANIZATIONS

RELATED ORGANIZATION NAME: MOUNT PISGAH CHRISTIAN SCHOOL

EXEMPT: X NONEXEMPT:

RELATED ORGANIZATION NAME: PASTOR RADIO, INC.

EXEMPT: X NONEXEMPT:

RELATED ORGANIZATION NAME: FIRST STEPS ACADEMY, INC.

EXEMPT: X NONEXEMPT:

RELATED ORGANIZATION NAME: MPCS DEVELOPMENT CENTER, INC.

EXEMPT: X NONEXEMPT:

RELATED ORGANIZATION NAME: A BEACON OF HOPE, INC.

EXEMPT: X NONEXEMPT:

RELATED ORGANIZATION NAME: MOUNT PISGAH UNITED METHODIST CHURCH

EXEMPT: X NONEXEMPT:

SUMMIT COUNSELING CENTER, INC.

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SCHEDULE A, PART I - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS
DOSTER, LENORE 206 SCOTNEY GLEN CIRCLE ALPHARETTA, GA 30022	CLINICIAN 40	71,628.	4,824.

TOTAL COMPENSATION

71,628.

4,824.

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D
=====

DIRECTOR IS COMPENSATED FOR SERVICES AS AN EMPLOYEE. COMPENSATION IS DETERMINED BY THE BOARD AND IS AN ARM'S LENGTH TRANSACTION. BOARD MEMEBERS ARE NOT COMPENSATED.

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box. **X**
- Note:** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.

Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization	Employer identification number
	SUMMIT COUNSELING CENTER, INC.	58-2424268
	Number, street, and room or suite no. If a P O box, see instructions	For IRS use only
	9820 NESBIT FERRY ROAD	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	ALPHARETTA, GA 30022	

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

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of HELEN CAUDILL
 Telephone No. 678 336-3159 FAX No 678 336-3280
- 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 is for

4 I request an additional 3-month extension of time until 05/15/2007

5 For calendar year _____, or other tax year beginning 07/01/2005 and ending 06/30/2006

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

7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION FROM A THIRD PARTY IN ORDER TO PREPARE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions _____ \$

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 _____ \$

c **Balance Due.** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions _____ \$

Signature and Verification

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

Signature Title Date

Notice to Applicant - To Be Completed by the IRS

- We have approved this application Please attach this form to the organization's return
- We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return
- We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested
- Other _____

By _____ Director Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print	Name
	SMITH & HOWARD, P.C.
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	171 17TH STREET, SUITE 900
	City or town, province or state, and country (including postal or ZIP code)
	ATLANTA, GA 30363