

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)

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

Form 990 header section including: A For the 2006 calendar year, or tax year beginning 7/1/2006, and ending 6/30/2007; B Check if applicable; C Name of organization Summit Counseling Center, Inc.; D Employer identification number 58-2424268; E Telephone number (678) 336-3159; F Accounting method Modified; G Website www.summitcounseling.org; J Organization type 501(c)(3); L Gross receipts 469,518.

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

Table with 21 rows detailing Revenue (lines 1-12), Expenses (lines 13-17), and Net Assets (lines 18-21). Includes sub-rows for contributions, program revenue, rental income, special events, and inventory sales. Total revenue is 469,518 and total expenses are 432,504.

Handwritten number 3 and other markings at the bottom right corner.

**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 a	Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
22 b	Other grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0			
25 a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	182,413	78,426	103,987	0
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	0	0	0	0
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	129,600	118,292	11,308	
27	Pension plan contributions not included on lines 25a, b, and c	6,203	3,604	2,599	
28	Employee benefits not included on lines 25a - 27	6,946	6,946		
29	Payroll taxes	22,822	14,002	8,820	
30	Professional fundraising fees	0			
31	Accounting fees	2,417		2,417	
32	Legal fees	0			
33	Supplies	0			
34	Telephone	0			
35	Postage and shipping	792		792	
36	Occupancy	0			
37	Equipment rental and maintenance	0			
38	Printing and publications	3,875		3,875	
39	Travel	0			
40	Conferences, conventions, and meetings	0			
41	Interest	0			
42	Depreciation, depletion, etc. (attach schedule)	0	0	0	0
43	Other expenses not covered above (itemize):				
a	See attached statement	77,436	46,939	30,497	0
b		0	0	0	0
c		0	0	0	0
d		0	0	0	0
e		0	0	0	0
f		0	0	0	0
g		0	0	0	0
44	<b>Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	432,504	268,209	164,295	0

**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 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.

<p>What is the organization's primary exempt purpose? ► Pastoral Counseling</p> <p>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.)</p>	<p><b>Program Service Expenses</b> (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)</p>
<p><b>a</b> Summit Counseling Center provides counseling services such as marriage, college, group as well as provide programs such as testing, social skill development, seminars, and workshops</p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	<p>268,209</p>
<p><b>b</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p><b>c</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p><b>d</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p><b>e</b> Other program services (attach schedule)</p> <p>(Grants and allocations \$ 0 ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	<p>0</p>
<p><b>f</b> Total of Program Service Expenses (should equal line 44, column (B), Program services) ►</p>	<p>268,209</p>

**Part IV Balance Sheets (See the instructions.)**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	45	Cash—non-interest-bearing	50	45	50	
	46	Savings and temporary cash investments		46		
	47 a	Accounts receivable			730	
	b	Less: allowance for doubtful accounts		0	47c	730
	48 a	Pledges receivable			0	
	b	Less: allowance for doubtful accounts		0	48c	0
	49	Grants receivable			49	
	50 a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		0	50a	0
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b	
	51 a	Other notes and loans receivable (attach schedule)			51a	0
	b	Less: allowance for doubtful accounts		0	51b	0
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges	2,068	53	6,576	
	54 a	Investments—publicly-traded securities. <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54a	0	
	b	Investments—other securities (attach schedule). <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54b	0	
	55 a	Investments—land, buildings, and equipment: basis			55a	71,885
	b	Less: accumulated depreciation (attach schedule)		55b	5,580	
	56	Investments—other (attach schedule)		0	55c	66,305
	57 a	Land, buildings, and equipment: basis			56	0
b	Less: accumulated depreciation (attach schedule)		0	57a	0	
58	Other assets, including program-related investments (describe <input type="checkbox"/> )		0	57b	0	
59	<b>Total assets</b> (must equal line 74). Add lines 45 through 58	2,674	58	0	0	
<b>Liabilities</b>	60	Accounts payable and accrued expenses	14,088	59	73,661	
	61	Grants payable		60	57,036	
	62	Deferred revenue		61		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)	0	62		
	64 a	Tax-exempt bond liabilities (attach schedule)	0	63	0	
	b	Mortgages and other notes payable (attach schedule)	0	64a	0	
	65	Other liabilities (describe <input type="checkbox"/> See attached statement )	51,265	64b	0	
66	<b>Total liabilities.</b> Add lines 60 through 65	65,353	65	42,290		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>			66	99,326	
	67	Unrestricted	-71,511	67	-32,753	
	68	Temporarily restricted	8,832	68	7,088	
	69	Permanently restricted		69		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.</b>					
	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	<b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21).	-62,679	73	-25,665	
	74	<b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73.	2,674	74	73,661	

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

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	469,518
<b>b</b>	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	<b>b1</b>		
2	Donated services and use of facilities	<b>b2</b>		
3	Recoveries of prior year grants	<b>b3</b>		
4	Other (specify):	<b>b4</b>	0	
	Add lines b1 through b4		<b>b</b>	0
<b>c</b>	Subtract line b from line a		<b>c</b>	469,518
<b>d</b>	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>	0	
	Add lines d1 and d2		<b>d</b>	0
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines c and d		<b>e</b>	469,518

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

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	432,504
<b>b</b>	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	<b>b1</b>		
2	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
3	Losses reported on Part I, line 20	<b>b3</b>		
4	Other (specify):	<b>b4</b>	0	
	Add lines b1 through b4		<b>b</b>	0
<b>c</b>	Subtract line b from line a		<b>c</b>	432,504
<b>d</b>	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>	0	
	Add lines d1 and d2		<b>d</b>	0
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines c and d		<b>e</b>	432,504

**Part V-A 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
Name Ms Mary Watson Str 570 Peachtree Park City Cumming ST GA ZIP 30041	Title Chair Hr/WK 2	0	0	0
Name Ms Helen Caudill Str 9350 Nesbit Lakes D City Alpharetta ST GA ZIP 30022	Title Sec/Treas Hr/WK 2	0	0	0
Name Ms Linda Cowart Str 725 Winnmark Cour City Roswell ST GA ZIP 30076	Title Member Hr/WK 1	0	0	0
Name Mr Michael Hudson Str 303 Peachtree Ctr A City Atlanta ST GA ZIP 30303	Title Member Hr/WK 1	0	0	0
Name Mr Phil Johnson Str 165 Toto Creek Driv City Dawsonville ST GA ZIP 30534	Title Member Hr/WK 1	0	0	0
Name Mr Anthony Mullinc Str 280 Edwardton Cour City Roswell ST GA ZIP 30076	Title Member Hr/WK 1	0	0	0
Name Mr. James Pope Str 370 Mistwater Trace City Alpharetta ST GA ZIP 30022	Title Member Hr/WK 1	0	0	0
Name Rev David Smith Str 150 Brookhollow Tra City Alpharetta ST GA ZIP 30022	Title Director Hr/WK 40	88,962	15,025	0
Name Ms Leonore Doste str 206 Scotney Glen C City Alpharetta ST GA ZIP 30022	Title Clinician Hr/WK 40	75,410	3,016	0
Name N/A Str City ST ZIP	Title Hr/WK			

<b>Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)</b>		Yes	No
<b>75 a</b>	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings <span style="float: right;">7</span>		
<b>b</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)	<b>75b</b>	X
<b>c</b>	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 the organization? See the instructions for the definition of "related organization" If "Yes," attach a statement that includes the information described in the instructions	<b>75c</b>	X
<b>d</b>	Does the organization have a written conflict of interest policy?	<b>75d</b>	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 (if not paid enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				

<b>Part VI Other Information (See the instructions)</b>		Yes	No
<b>76</b>	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	<b>76</b>	X
<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>	X
<b>78 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>	X
<b>b</b>	If "Yes," has it filed a tax return on Form 990-T for this year?	<b>78b</b>	N/A
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	<b>79</b>	X
<b>80 a</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>	X
<b>b</b>	If "Yes," enter the name of the organization <span style="float: right;">Please see statement</span> _____ and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81 a</b>	Enter direct and indirect political expenditures (See line 81 instructions)	<b>81a</b>	
<b>b</b>	Did the organization file Form 1120-POL for this year?	<b>81b</b>	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 <i>quid pro quo</i> contributions?	X	
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?		
	85a	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.		
	85b	N/A	
c	Dues, assessments, and similar amounts from members		
	85c	N/A	
d	Section 162(e) lobbying and political expenditures		
	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
	85h	N/A	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		
	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities		
	86b	N/A	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders		
	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	87b	N/A	
88 a	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
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A		
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		
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	
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
	89e		
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
	89f		
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
	89g		
90 a	List the states with which a copy of this return is filed	▶ GA	
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)	90b	
91 a	The books are in care of	▶ Name Helen Caudill Telephone no. ▶ (678) 336-3159	
	Located at	▶ 9820 Nesbit Ferry Road City Alpharetta ST GA ZIP + 4 ▶ 30022	
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)?	Yes	No
			X
	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.		

**Part VI Other Information (continued)**

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c**  Yes  No

If "Yes," enter the name of the foreign country ▶

**92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041**—Check here

and enter the amount of tax-exempt interest received or accrued during the tax year . ▶ **92** | N/A

**Part VII Analysis of Income-Producing Activities (See 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	
<b>93</b> Program service revenue					
<b>a</b> Client Fees					374,184
<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>96</b> Dividends and interest from securities					
<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>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>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> Other		0		0	2,033
<b>b</b>		0		0	0
<b>c</b>		0		0	0
<b>d</b>		0		0	0
<b>e</b>		0		0	0
<b>104</b> Subtotal (add columns (B) (D) and (E))		0		0	376,217
<b>105</b> Total (add line 104 columns (B), (D) and (E))					376,217

Note: Line 105 plus line 1e, 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)
<b>93A</b>	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
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

**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)

**Part XI**

**Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13).

<b>106</b>	Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.	Yes	No
			X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
<b>Totals</b>				0

<b>107</b>	Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.	Yes	No
			X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
<b>Totals</b>				0

<b>108</b>	Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?	Yes	No
			X

**Please Sign Here** 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.

5/15/08

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_  
 Helen B. Cardill, Senior Director - Finance  
 Type or print name and title

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date 4/26/2008	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst. X) P00142002
	Firm's name (or yours if self-employed), address, and ZIP + 4 Steve Bancroft, CPA 3432 Hardee Avenue, Atlanta, GA 30341-3312	EIN 58-1843204	Phone no 770-455-1644	

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

**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.)**

OMB No 1545-0047

**2006**

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

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 2 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
Rev David Smith, 150 Brookhollow Trace Alpharetta, GA 30022	Director 40	88,962	15,025	
Lenore Doster, 206 Scotney Glen Circle Alpharetta, GA 30022	Clinician 40	75,410	3,016	
Total number of other employees paid over \$50,000 ▶		0		

**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 ▶		0

**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 ▶		0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2006

(HTA)

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

Table with 3 columns: Question, Yes, No. Contains questions 1 through g regarding lobbying activities, grants, and donor advised funds.



**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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total		
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	16,355	121,942	75,175	139,131	352,603		
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	356,279	364,044	75,175	132,412	927,910		
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					0		
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	372,634	485,986	150,350	271,543	1,280,513		
24 Line 23 minus line 17	16,355	121,942	75,175	139,131	352,603		
25 Enter 1% of line 23	3,726	4,860	1,504	2,715			
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a	0	
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 2002 through 2005 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	0	
d Add: Amounts from column (e) for lines:	18	19	22	26b	26d	0	
e Public support (line 26c minus line 26d total)					26e	0	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f	0.00%	
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:						
	(2005)	(2004)	(2003)	(2002)			
	15,355	121,943	8,116	9,086			
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 11b, 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:							
	(2005)	(2004)	(2003)	(2002)			
c Add: Amounts from column (e) for lines:	15	16	17	20	21	27c	1,280,513
d Add: Line 27a total and line 27b total	154,500					27d	154,500
e Public support (line 27c total minus line 27d total)					27e	1,126,013	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f	1,280,513	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g	87.93%	
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h	0.00%	
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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 9 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 10 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 3 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for all electing organizations. Rows include Total lobbying expenditures, Total exempt purpose expenditures, and Lobbying nontaxable amount.

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 13 of the instructions.)

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2006, (b) 2005, (c) 2004, (d) 2003, (e) Total. Rows include Lobbying nontaxable amount, Lobbying ceiling amount, Total lobbying expenditures, Grassroots nontaxable amount, Grassroots ceiling amount, and 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 13 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:

- 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.)

Table with 3 columns: Yes, No, Amount. Rows correspond to items a through i.

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



**Explanations (990)**

**General Explanation**

1	_____
2	_____
3	_____
4	_____
5	_____
6	_____
7	_____
8	_____
9	_____
10	_____

**Line 1 (990) - Public Support and Contributions**

	Cash		Non Cash
<b>Line 1a - Contributions to Donor Advised Funds</b> . . . . .			
<b>Line 1b - Direct public support</b>			
1 Contributions . . . . .	3,791	1	
2 Membership dues and assessments (contributions from the public) . . . . .		2	
3 Commercial co-venture . . . . .		3	
4 Special events contributions (Line 9 - Special Events) . . . . .	0	4	
5 _____		5	
6 _____		6	
7 _____		7	
8 _____		8	
9 _____		9	
10 Total . . . . .	3,791	10	0
<b>Line 1c - Indirect public support</b> . . . . .			
<b>Line 1d - Government contributions (grants)</b> . . . . .			

# Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

Section 501(c) corporations required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization <b>Summit Counseling Center, Inc.</b>	Employer identification number <b>58-2424268</b>
	Number, street, and room or suite no. If a P O box, see instructions <b>9820 Nesbit Ferry Road</b>	
	City, town or post office, state, and ZIP code For a foreign address, see instructions <b>Alpharetta GA 30022-9888</b>	

### Check type of return to be filed (file a separate application for each return):

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

The books are in the care of **Helen Caudill 9820 Nesbit Ferry Road Alpharetta, GA 30022-9888**

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 will cover

1 I request an automatic 3-month (6 months for a section 501(c) corporation required to file Form 990-T) extension of time until **2/15/2008**, to file the exempt organization return for the organization named above. The extension is for the organization's return for

calendar year \_\_\_\_\_ or

tax year beginning **7/1/2006**, and ending **6/30/2007**

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

3 a	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	3a	\$
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$
c	<b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	\$ 0

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

- 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.** You 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 <b>Summit Counseling Center, Inc.</b>		Employer identification number <b>58-2424268</b>
	Number, street, and room or suite no. If a P.O. box, see instructions <b>9820 Nesbit Ferry Road</b>		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>Alpharetta GA 30022</b>		

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

**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, 9820 Nesbit Ferry Road, Alpharetta, GA 30022**  
Telephone No  **(678) 336-3159** FAX No.  **(678) 336-3452**
- 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 5/15/2008

**5** For calendar year \_\_\_\_\_, or other tax year beginning 7/1/2006, and ending 6/30/2007

**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 More time is requested to acquire all information needed to complete and file an accurate return. Budget cuts and personnel changes have caused delays in gathering the information needed.

<b>8 a</b> 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>8a</b>	\$
<b>b</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.	<b>8b</b>	\$
<b>c Balance Due.</b> 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.	<b>8c</b>	\$ <b>0</b>

**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 Stephen L. Bancroft Title CPA; Agent Date 2/17/08

**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 \_\_\_\_\_

Director \_\_\_\_\_ By \_\_\_\_\_ 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 <b>Summit Counseling Center, Inc., C/O Steve Bancroft, CPA</b>
	Number and street (Include suite, room, or apt. no.) or a P.O. box number <b>3432 Hardee Avenue</b>
	City or town, province or state, and country (including postal or ZIP code) <b>Atlanta, GA 30341-3312</b>

**Line 43 (990) - Other Deductions**

77,436

46,939

30,497

0

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1 Worker's Comp	936	936		
2 Staff Development	1,072	1,072		
3 Shared Services	24,000	7,442	16,558	
4 Advertising	4,992	4,992		
5 Bank fees	801		801	
6 Merchant fees	5,300		5,300	
7 Communications	1,200		1,200	
8 Professional fees	144		144	
9 Office expense	1,318		1,318	
10 Testing expense	2,265	2,265		
11 Misc	3,405		3,405	
12 Payroll expense	772		772	
13 Designated expenditures	23,122	23,122		
14 Depreciation	999		999	
15 Retreat expense	7,110	7,110		
16	0			
17	0			
18	0			
19	0			
20	0			

**Line 47 (990) - Accounts Receivable**

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	1		730		
2	2				
3	3				
4	4				
5	5				
6	6				
7	7				
8	8				
9	9				
10	10				
11	11	0	730	0	0

**Line 55 (990) - Investments - Land, Buildings, and Equipment**

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

		Buildings and equipment		Accumulated depreciation	
		Beginning	End	Beginning	End
7	7	5,137	45,580	4,581	5,115
8	8		26,305		465
9	9				
10	10				
11	11				
12	12				
13	13				
14	14				
15	15				
16	16				
17	17	5,137	71,885	4,581	5,580
18	18			556	66,305
19	19			556	66,305

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

**Line 65 (990) - Other Liabilities**

51,265

42,290

		Beginning	End
1	Payable to Mt Pisgah UMC	51,265	15,985
2	NP Computers		26,305
3			
4			
5			
6			
7			
8			
9			
10			

**Part VI, Line 80b (990) - Organization Relations**

	Organization Name	Please Check "X"	
		Exempt	Non-Exempt
1	Mount Pisgah Christian School	X	
2	Pastor Radio, Inc.	X	
3	First Steps Academy, Inc.	X	
4	MPCS Development Center, Inc.	X	
5	A Beacon of Hope, Inc.	X	
6	Mount Pisgah United Methodist Church	X	
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

**Part VII, Line 103 (990) - Other Revenue**

	Unrelated business income		Excluded by section 512, 513, or 514		
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	(E) Related or exempt function income
a Other					2,033
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
s					
t					
u					
v					
w					
x					
y					
z					