

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2009**Open to Public Inspection**

A For the 2009 calendar year, or tax year beginning 1/1/2009, and ending 12/31/2009

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization Pastoral Counseling Centers of TN, Inc.
 Doing Business As _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
100 Vine Court
 City or town, state or country, and ZIP + 4
Nashville TN 37205

D Employer identification number
58-1731899

E Telephone number
(615) 383-2115

G Gross receipts \$ 583,754

F Name and address of principal officer:
Chrissa Walsh 100 Vine Court, Nashville, TN 37205

H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) Are all affiliates included? ☐ Yes ☐ No
 If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.Pastoralcounselingctr.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1985 **M** State of legal domicile: TN

H(c) Group exemption number ▶

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>The Pastoral Counseling Centers of Tennessee is a ministry of professional care dedicated to healing and growth in human life and relationships. In partnership with local congregations the centers are committed to providing clinical and education services to all who need these services.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	<u>3</u>	<u>20</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>20</u>
Revenue	5	Total number of employees (Part V, line 2a)	<u>5</u>	<u>10</u>
	6	Total number of volunteers (estimate if necessary)	<u>6</u>	
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0</u>
	7b	Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u>	<u>0</u>
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year <u>260,971</u>	Current Year <u>232,211</u>
	9	Program service revenue (Part VIII, line 2g)	<u>325,385</u>	<u>351,446</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>26</u>	<u>97</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>0</u>	<u>0</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>586,382</u>	<u>583,754</u>
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>0</u>	<u>0</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>392,803</u>	<u>457,582</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		<u>0</u>
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>31,795</u>		
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	<u>250,811</u>	<u>144,577</u>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>643,614</u>	<u>602,159</u>
	19	Revenue less expenses. Subtract line 18 from line 12	<u>-57,232</u>	<u>-18,405</u>
	20	Total assets (Part X, line 16)	Beginning of Current Year <u>70,066</u>	End of Year <u>65,125</u>
21	Total liabilities (Part X, line 26)	<u>74,599</u>	<u>88,063</u>	
22	Net assets or fund balances. Subtract line 21 from line 20	<u>-4,533</u>	<u>-22,938</u>	

Part II Signature Block

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.

Sign Here

Signature of officer: Chrissa Jennings Walsh Date: Sept. 17, 2010
 Type or print name and title: Exec. Dir. of Finance & Development

Paid Preparer's Use Only

Preparer's signature: Stephen S. Ebert, CPA Date: 9/17/10
 Firm's name (or yours if self-employed), address, and ZIP + 4: Hardison, Engert, Rader & Co., P.C.
P.O. Box 140260 Nashville, TN 37214
 Check if self-employed: ☐
 Preparer's identifying number (see instructions): P00283706
 EIN: 62-1181498
 Phone no.: (615) 883-8881

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments**1** Briefly describe the organization's mission:

The Pastoral Counseling Centers of Tennessee is a ministry of professional care dedicated to healing and growth in human life and relationships. In partnership with local congregations the centers are committed to providing clinical and education services to all who need these services.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: 624100) (Expenses \$ 393,294 including grants of \$ 0) (Revenue \$ 351,446)
Counseling Services

4b (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4c (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ▶ 393,294

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		X
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	13	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	10	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		X
4a	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)?		X
b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		X
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions 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?		X
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body	1a	20
b	Enter the number of voting members that are independent	1b	20
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9a	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No	
10a	Does the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	X
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	X
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official.	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **► TN**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **► Cella Davis**
100 Vine Street, Nashville, TN 37205

Part VII

1b Total	115,000	0	
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2 Total number of individuals (including but not limited to those listed above) who received reportable compensation from the organization ▶

- | | Yes | No |
|---|-----|----|
| 3 | | X |
| 4 | | X |
| 5 | | X |

Section B. Independent Contractors

- 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization	0
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Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	232,211			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	0			
	g	Noncash contributions included in lines 1a-1f: \$		0			
	h	Total. Add lines 1a-1f		232,211			
Program Service Revenue	2a	Counseling Services	Business Code 624100	351,446			
	b	. . . . .		0			
	c	. . . . .		0			
	d	. . . . .		0			
	e	. . . . .		0			
	f	All other program service revenue		0			
	g	Total. Add lines 2a-2f		351,446			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		97		
4		Income from investment of tax-exempt bond proceeds		0			
5		Royalties		0			
6a		Gross Rents	(i) Real (ii) Personal				
b		Less: rental expenses					
c		Rental income or (loss)	0 0				
d		Net rental income or (loss)		0			
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less: cost or other basis and sales expenses					
c		Gain or (loss)	0 0				
d		Net gain or (loss)		0			
8a		Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	a	0			
b		Less: direct expenses	b	0			
c		Net income or (loss) from fundraising events		0			
9a		Gross income from gaming activities. See Part IV, line 19	a	0			
b		Less: direct expenses	b	0			
c		Net income or (loss) from gaming activities		0			
10a		Gross sales of inventory, less returns and allowances	a	0			
b	Less: cost of goods sold	b	0				
c	Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue		Business Code					
11a	. . . . .		0				
b	. . . . .		0				
c	. . . . .		0				
d	All other revenue		0				
e	Total. Add lines 11a-11d		0				
12	Total revenue. See instructions		583,754	0	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	125,080	36,290	58,911	29,879
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	305,130	305,130	0	0
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0	0	0	0
9	Other employee benefits	16,201	12,799	2,268	1,134
10	Payroll taxes	11,171	8,825	1,564	782
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	0			
c	Accounting	7,500		7,500	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other	0			
12	Advertising and promotion	4,255	4,255		
13	Office expenses	14,464	14,464		
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	3,384	3,384		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	302	302		
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	2,867	0	0	0
23	Insurance	7,845	7,845		
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	Clinical Services	69,901			
b	Telephone	10,798			
c	Repairs & Maintenance	9,047			
d	Misc	14,214			
e	. . . . .	0			
f	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24f	602,159	393,294	70,243	31,795
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	0	1	1,352
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 48,526		
	b Less: accumulated depreciation	10b 39,314	12,080	10c 9,212
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	57,986	12	54,561
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	70,066	16	65,125	
Liabilities	17 Accounts payable and accrued expenses	15,675	17	17,266
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	23,209
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities. Complete Part X of Schedule D	58,924	25	47,588
	26 Total liabilities. Add lines 17 through 25	74,599	26	88,063
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	-62,519	27	-77,499
	28 Temporarily restricted net assets	10,398	28	6,973
	29 Permanently restricted net assets	47,588	29	47,588
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	-4,533	33	-22,938
34 Total liabilities and net assets/fund balances	70,066	34	65,125	

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	583,754
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	602,159
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-18,405
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	0
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-18,405

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	576,892
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	-6,862
e	Add lines 2a through 2d	2e	-6,862
3	Subtract line 2e from line 1	3	583,754
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	583,754

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	609,663
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	7,504
e	Add lines 2a through 2d	2e	7,504
3	Subtract line 2e from line 1	3	602,159
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	602,159

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization

Pastoral Counseling Services of TN, Inc.

Employer identification number

58-1731899

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ 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 exempt 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)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box. ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see Instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
									0
									0
									0
									0
									0
									0
Total									0

Part II**Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	0.00%
16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	501,076	393,550	372,325	260,971	232,211	1,760,133
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	278,092	382,850	347,939	325,385	351,446	1,685,712
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	779,168	776,400	720,264	586,356	583,657	3,445,845
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						3,445,845

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	779,168	776,400	720,264	586,356	583,657	3,445,845
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,360	2,360	469	26	97	9,312
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	6,360	2,360	469	26	97	9,312
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on		129				129
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	151	129				280
13 Total support. (Add lines 9, 10c, 11, and 12.)	785,679	779,018	720,733	586,382	583,754	3,455,566
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	99.72%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	99.64%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0.27%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0.34%

19a 33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ▶ ☒

b 33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ▶ ☐

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2009

Name of the organization

Employer identification number

Pastoral Counseling Services of TN, Inc.

58-1731899

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Pastoral Counseling Services of TN, Inc.

Employer identification number

58-1731899

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Customers care Inc. 555 New Salem Road Murfreesboro TN 37219 Foreign State or Province: Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	The Memorial Foundation 100 Bluegrass Commons Blvd, Suite 320 Hendersonville TN 37075 Foreign State or Province: Foreign Country:	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	Baptist Healing Trust 1919 Carlote Avenue, Suite 320 Nashville TN 37203 Foreign State or Province: Foreign Country:	\$ 11,079	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	Bess Henderson 116 Christopher Place Nashville TN 37205 Foreign State or Province: Foreign Country:	\$ 10,184	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	Vine Street Christian Church 4101 Harding Pike Nashville TN 37205 Foreign State or Province: Foreign Country:	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	George Gracey 198 Maplemere Drive Clarksville TN 37040 Foreign State or Province: Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Pastoral Counseling Services of TN, Inc.

Employer identification number

58-1731899

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	First Presbyterian Church 4815 Franklin Road Nashville, TN 37220 Foreign State or Province: Foreign Country:	\$ 7,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	St. George Church 4715 Harding Road Nashville, TN 37205 Foreign State or Province: Foreign Country:	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	 Foreign State or Province: Foreign Country:	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	 Foreign State or Province: Foreign Country:	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	 Foreign State or Province: Foreign Country:	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	 Foreign State or Province: Foreign Country:	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Pastoral Counseling Services of TN, Inc.

Employer identification number

58-1731899

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
<u>4</u>	<u>650 Shares of GE Stock</u> ----- ----- -----	\$ <u>10,184</u>	<u>11/24/2009</u>
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ ----- 0	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ ----- 0	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ ----- 0	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ ----- 0	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ ----- 0	-----

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

	Cash		Noncash
1 Federated Campaigns	0	1	
2 Membership dues	0	2	0
3 Fundraising events	0	3	0
4 Related organizations	0	4	0
5 Government grants (contributions)	232,211	5	0
6 All other contributions, gifts, grants, and similar amounts not included above:			
Other contributions total	0	6	0
7 Total	232,211	7	0

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1 Depreciation	1 2,867			
2 Depletion	2 0			
3 Amortization	3 0			
4 Total	4 2,867	0	0	0

Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

Category or Item		Land	Buildings	Leasehold Improvements	Equipment	Other	Check if Investment Asset	Check if Asset Disposed	Cost/Other Basis	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Disposals/ Adjustments	Beginning Balance	Ending Balance
1	Buildings and Improvements													
2	Furniture and Equipment			X	X				4,777	1,634	1,761		3,143	3,016
3									43,749	34,812	37,553		8,937	6,196
4									0	0			0	0
5									0	0			0	0
6									0	0			0	0
7									0	0			0	0
8									0	0			0	0
9									0	0			0	0
10									0	0			0	0
11									0	0			0	0
12									0	0			0	0
13									0	0			0	0
14									0	0			0	0
15									0	0			0	0
16									0	0			0	0
17									0	0			0	0
18									0	0			0	0
19									0	0			0	0
20									0	0			0	0

Part X, Line 25 (990) - Other Liabilities

		58,924	47,588
Description		Beginning	End
1	Due to endowment fund	47,588	47,588
2	Due to temporarily restricted fund	9,235	0
3	Misc due to endowment	2,101	0
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

			0	23,209
	Lender's name	Check if Unsecured	Balance due beginning of year	Balance due end of year
1	Pinnacle Bank		0	23,209
2				
3				
4				
5				
6				
7				
8				
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10				
11				
12				
13				
14				
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16				
17				
18				
19				
20				

BOARD OF DIRECTORS
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SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No. 1545-0047

2009

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service
Name of the organization

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

Employer identification number

13-A whistleblower policy is in

production to be voted on in Oct. 2010 Board meeting as policy.

- 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. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	PASTORAL COUNSELING CENTERS OF TENNESSEE	58-1731899
	Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS use only
	100 VINE COURT	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	NASHVILLE TN 37205	

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 **PASTORAL COUNSELING CENTERS OF TENNESSEE**
Telephone No. **(615) 383-2115** FAX No.
- 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 **11/15/2010**
- 5** For calendar year **2009**, or other tax year beginning , and ending
- 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.**

8 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.	8a	\$
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.	8b	\$
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.	8c	\$ 0

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 **Randy Miller CPA** Title **CPA** Date **8/4/10**

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- 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).

A corporation 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 a corporation 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 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	Employer identification number
	PASTORAL COUNSELING CENTERS OF TENNESSEE	58-1731899
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	100 VINE COURT	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	NASHVILLE TN 37205	

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 ► PASTORAL COUNSELING CENTERS OF TENNESSEE

Telephone No. ► (615) 383-2115 FAX No. ►

- 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 corporation required to file Form 990-T) extension of time until 8/15/2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☒ calendar year 2009 or
- ☐ tax year beginning , and ending

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	Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	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.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.
NASHVILLE, TENNESSEE

REPORT OF EXAMINATION OF FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

CONTENTS

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Hardison, Englert, Rader & Co., P.C.

Certified Public Accountants

2821 Lebanon Road, Suite 102 • P.O. Box 140260 • Nashville, TN 37214

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

Stephen S. Englert, CPA, CFP
Randy L. Rader, CPA

Independent Auditor's Report

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

We have audited the accompanying combined statements of financial position of Pastoral Counseling Centers of Tennessee, Inc., (a Corporation) as of December 31, 2009 and 2008 and the related statements of activities, and cash flows for the years then ended. These financial statements are the responsibility of the corporation management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pastoral Counseling Centers of Tennessee, Inc. as of December 31, 2009 and 2008, the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Hardison, Englert Rader & Co. P.C.

Certified Public Accountants
September 14, 2010

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Financial Position
December 31, 2009 and 2008

ASSETS

	<u>2009</u>	<u>2008</u>
Current assets:		
Cash and Equivalents	\$ 1,352	\$ 0
Accounts receivable (less allowance, 2009:\$22,312 and 2008: \$22,312)	27,842	38,129
Satellite Accounts Receivable	0	0
Pledges Receivable	0	0
Total current assets	<u>29,194</u>	<u>38,129</u>
Assets whose use is restricted:		
by donor—temporarily restricted assets	6,973	10,398
Endowment fund	47,588	47,588
Total assets whose use is restricted	<u>54,561</u>	<u>57,986</u>
Property and equipment:		
Buildings and improvements	4,778	4,777
Furniture and equipment	43,748	43,749
Total property and equipment	<u>48,526</u>	<u>48,526</u>
Accumulated depreciation	(39,314)	(36,446)
Net property and equipment	<u>9,212</u>	<u>12,080</u>
Total assets	<u>\$ 92,967</u>	<u>\$ 108,195</u>

See accompanying notes and Accountant's Report

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Financial Position
December 31, 2009 and 2008

LIABILITIES AND NET ASSETS

	2009	2008
Current liabilities:		
Due to endowment fund	\$ 47,588 ✓	\$ 47,588
Due to temporarily restricted funds	0	9,235
Accounts Payable	16,958	21,006
Accounts Payable - Overdraft	23,795	14,344
Accrued expenses	17,266 ✓	15,675
Note Payable Line of Credit	23,209 ✓	0
Total current liabilities	<u>128,816</u>	<u>107,848</u>
Net Assets - Unrestricted	(90,410)	(57,639)
Net Assets - Temporarily restricted	6,973	10,398
Net Assets - Permanently restricted	47,588	47,588
Total Net Assets	<u>(35,849)</u>	<u>347</u>
Total liabilities and net assets	\$ <u>92,967</u>	\$ <u>108,195</u>

See accompanying notes and Accountant's Report

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Activities
For the Years Ended December 31, 2009 and 2008

	2009	2008
Changes in unrestricted net assets:		
Revenue:		
Contributions	\$ 230,636	\$ 252,289
Counseling Services	341,159	333,049
Investment income	97	0
Net assets released from restrictions	5,000	0
Total revenue	576,892	585,338
Expenses:		
General and administrative	602,238	664,645
Depreciation and amortization	2,867	2,482
Advertising	4,256	5,237
Interest Expense	302	0
Total expenses	609,663	672,364
Increase(Decrease) in unrestricted net assets	(32,771)	(87,026)
Changes in temporarily restricted net assets:		
Contributions	1,575	1,305
Net assets released from restrictions	(5,000)	0
Increase(Decrease) in temporarily restricted net assets	(3,425)	1,305
Changes in permanently restricted net assets:		
Investment Income	0	26
Distributions	0	0
(Decrease) Increase in permanently restricted net assets	0	26
(Decrease) Increase in net assets	(36,196)	(85,695)
Net assets beginning of year	347	86,042
Net assets end of year	\$ (35,849)	\$ 347

See accompanying notes and Accountant's Report

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Cash Flows (Indirect Method)
Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Cash flows from operating activities and gains and losses:		
Change in unrestricted net assets	\$ (32,771)	\$ (87,026)
Adjustments to reconcile revenue and gains in excess of expenses and losses to net cash provided by operating activities and gains and losses:		
Depreciation and amortization	2,867	2,482
Restricted Income (loss)	3,426	1,331
Change in receivables	10,287	(287)
Due to endowment fund	0	16,588
Due to temporarily restricted funds	(9,235)	2,918
Change in accounts payable	(4,048)	16,507
Change in accounts payable - overdraft	9,451	14,344
Change in accrued expenses	<u>1,591</u>	<u>11,538</u>
Net cash provided by operating activities and gains and losses	(18,432)	(21,605)
Cash flows from investing activities:		
Proceeds from line of credit	23,209	
Payments for purchase of equipment & improvements	<u>0</u>	<u>(6,189)</u>
Net cash used by investing activities	23,209	(6,189)
Net increase(decrease) in cash and cash equivalents	4,777	(27,794)
Cash and cash equivalents at beginning of year	0	29,125
Less: Permanently Restricted cash and cash equivalents	0	(26)
Less: Temporarily Restricted cash and cash equivalents	<u>(3,425)</u>	<u>(1,305)</u>
Cash and cash equivalents at end of year (unrestricted)	<u>\$ 1,352</u>	<u>\$ 0</u>

See accompanying notes and Accountant's Report

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements
December 31, 2009 and 2008

NATURE OF OPERATIONS

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Market Risk. All of PCCT's cash accounts are held in money market funds which limits their exposure to risk.

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

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

2. PROPERTY AND EQUIPMENT

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

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is expensed as incurred; significant renewals and betterments are capitalized. During 2008, PCCT disposed of obsolete equipment that was fully depreciated and had no remaining book value. The total amount written off was \$125,089.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements
December 31, 2009 and 2008

3. TAX STATUS

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

4. ASSETS WHOSE USE IS RESTRICTED

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

Net assets are temporarily restricted as follows:

	2009	2008
Education	\$ 6,973	\$ 10,398
Management Development	0	0
Capital Improvement	0	0
Coffman Fund	0	0
Training	0	0
Single Fathers Fund	0	0
Computers and Technology	0	0
Clinical Pastoral Education Fund	0	0
Total net assets temporarily restricted	\$ 6,973	\$ 10,398

The composition of assets whose use is temporarily restricted at December 31, 2009 and December 31, 2008 is set forth in the following table

	2009	2008
Temporarily restricted fund		
Cash	6,973	1,163
Due from operating funds	0	9,235
Total	6,973	10,398

Net assets released from temporary restrictions were \$ 5000 and \$0 for the years ended December 31, 2009 and December 31, 2008.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements
December 31, 2009 and 2008

The composition of assets whose use is permanently restricted at December 31, 2009 and 2008 is set forth in the following table. Investments are stated at cost that approximates market value.

Endowment Fund	2009	2008
Cash and equivalents	\$ 0	\$ 0
Due from operating funds	47,588	47,588
Total	<u>47,588</u>	<u>47,588</u>

5. PROPERTY AND EQUIPMENT

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

2009	COST	ACCUMULATED	BOOK VALUE
Buildings	\$ 4,777	\$ 1,762	\$ 3,015
Equipment, Furnishings and Fixtures	43,749	37,552	6,197
TOTALS	<u>\$ 48,526</u>	<u>\$ 39,314</u>	<u>\$ 9,212</u>
2008			
Buildings	\$ 4,776	\$ 1,634	\$ 3,142
Equipment, Furnishings and Fixtures	43,750	34,812	8,938
TOTALS	<u>\$ 48,526</u>	<u>\$ 36,446</u>	<u>\$ 12,080</u>

6. PENDING LEGAL PROCEEDINGS

According to Legal counsel, there is no outstanding litigation against PCCT, at December 31, 2009 and 2008.

7. PENSION PLAN

PCCT has a tax deferred retirement plan covering employees who have completed twelve months of service, attained the age of 21, and are employed on a full-time basis. PCCT makes an annual contribution for the participants, based on a percentage of their annual gross salaries. The total contribution was \$ 0 and \$0 for 2009 and 2008 respectively. Employees are eligible to make contributions personally through salary reduction. PCCT has a pension payable for 2009 of \$11,392.

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements
December 31, 2009 and 2008

8. ADVERTISING COSTS

All advertising costs are expensed when incurred.

9. RELATED PARTY

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

10. FUND-RAISING

All fund raising expenses have been expensed as incurred. The expenses do not meet the criteria for joint cost allocation. The total expense for 2009 and 2008 is \$31,795 and \$40,485, respectively.

11. ENDOWMENT FUND

As of December 31, 2009 the balance due to the endowment fund from operating cash was \$ 47,588. PCCT intends to payback the endowment fund as the cash becomes available.

12. NOTES PAYABLE

PCCT has a working line of credit with Pinnacle Bank in the amount of \$23,209. The loan is secured by accounts receivable, equipment, and inventory. The interest rate will be calculated using a rate of 2 percentage points over the index and rate shall never be lower than 6%. The current rate is 6% as of December 31, 2009. The loan was set to expire June 7, 2010 but the loan was extended 90 days to September 7, 2010. The loan maturity date has recently been extended until January 31, 2011.

Hardison, Englert, Rader & Co., P.C.

Certified Public Accountants

2821 Lebanon Road, Suite 102 · P.O. Box 140260 · Nashville, TN 37214


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

Stephen S. Englert, CPA, CFP
Randy L. Rader, CPA

To the Board of Directors
Pastoral Counseling Centers of Tennessee, Inc.
Nashville, TN 37205

Our report on our audit of the basic financial statements of Pastoral Counseling Centers of Tennessee, Inc. (a corporation) for the years ended December 31, 2009 and 2008 appears on page 1. Those audits were conducted to express an opinion that the statement of financial position and statement of activities for the years then ended are in accordance with auditing standards generally accepted in the United States of America.

The information included in the attached schedule of functional expenses for the years ended December 31, 2009 and 2008 is presented for supplementary analysis purposes only. We do not express any opinion or assurance on the supplementary information mentioned above.



Certified Public Accountants
September 14, 2010

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Schedule of Functional Expenses
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Program Services	\$ 507,625	\$ 555,393
Management and General	70,243	76,486
Fundraising	<u>31,795</u>	<u>40,485</u>
TOTAL	<u>\$ 609,663</u>	<u>\$ 672,364</u>

See accompanying notes to financial statements.

Pastoral Counseling Centers 2009

Name	Total	Program	MGMT	Fund Raising	
Davis, Cleila	32,500.08	32,500.08			
Gillespie, Steve	37,569.00	37,569.00			
Lelli, Eduardo	18,905.00	18,905.00			
McBride, Caroline	26,748.00	26,748.00			
Miller, Lee	25,584.00	25,584.00			
O'Rear, Chris	72,580.08	36,290.04	32,661.04	3,629.00	72,580.08
Potratz, Helen	34,171.00	34,171.00			
Walsh, Chrissa	52,500.00		26,250.00	26,250.00	52,500.00
Wascovich, Craig	56,146.00	56,146.00			
	<u>356,703.16</u>	<u>267,913.12</u>	<u>58,911.04</u>	<u>29,879.00</u>	<u>356,703.16</u>
Contract	<u>73,507.00</u>	<u>73,507.00</u>			
Total	<u>430,210.16</u>	<u>341,420.12</u>	<u>58,911.04</u>	<u>29,879.00</u>	<u>430,210.16</u>
		0.79	0.14	0.07	