

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2004

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2004 calendar year, or tax year beginning , 2004, and ending , 20

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

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

**C** Name of organization  
PASTORAL COUNSELING CENTERS OF TN, INC.  
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

**F** Accounting method: ☒ Cash ☐ Accrual  
☐ Other (specify) ▶

**G** Website: ▶ www.pastoralcounselingctrs.org

**J** Organization type (check only one) ▶ ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Check here ▶ ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

**H** and **I** are not applicable to section 527 organizations.  
**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No  
**H(b)** If "Yes," enter number of affiliates ▶  
**H(c)** Are all affiliates included? ☐ Yes ☐ No  
(If "No," attach a list. See instructions.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No  
**I** Group Exemption Number ▶

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

**Part I** Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	436,929	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ noncash \$ )	1d	436,929	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	304,910	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	3,224	
	5	Dividends and interest from securities	5		
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	0	
Revenue	7	Other investment income (describe ▶)	7		
	8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	
	b	Less: cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	0	8c	0
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	0	
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>			
	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	0	
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	0	
Expenses	11	Other revenue (from Part VII, line 103)	11	272	
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	745,335	
	13	Program services (from line 44, column (B))	13	747,837	
	14	Management and general (from line 44, column (C))	14	40,857	
	15	Fundraising (from line 44, column (D))	15	58,803	
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	847,497	
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	(102,162)	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	469,481	
	20	Other changes in net assets or fund balances (attach explanation)	20		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	367,319	

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) . . . . . (cash \$ _____ noncash \$ _____)	22				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc. . . . .	25	73,595	40,674	32,921	
26	Other salaries and wages . . . . .	26	527,264	473,745	53,519	
27	Pension plan contributions . . . . .	27	17,015	17,015		
28	Other employee benefits . . . . .	28	32,714	28,134	1,636	
29	Payroll taxes . . . . .	29	20,164	17,341	1,008	
30	Professional fundraising fees . . . . .	30				
31	Accounting fees . . . . .	31	5,000		5,000	
32	Legal fees . . . . .	32				
33	Supplies . . . . .	33	5,218	5,218		
34	Telephone . . . . .	34	13,073	13,073		
35	Postage and shipping . . . . .	35	2,950	2,537	148	
36	Occupancy . . . . .	36	350	350		
37	Equipment rental and maintenance . . . . .	37	16,349	16,349		
38	Printing and publications . . . . .	38	2,884	2,480	144	
39	Travel . . . . .	39	10,143	10,143		
40	Conferences, conventions, and meetings . . . . .	40				
41	Interest . . . . .	41				
42	Depreciation, depletion, etc. (attach schedule)	42	8,671	8,671		
43	Other expenses not covered above (itemize): a _____	43a				
b	STATEMENT 1	43b	112,107	112,107		
c	_____	43c				
d	_____	43d				
e	_____	43e				
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	847,497	747,837	40,857	58,803

**Joint Costs.** Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No  
If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_**Part III Statement of Program Service Accomplishments** (See page 25 of the instructions.)What is the organization's primary exempt purpose? **COUNSELING SERVICES**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	COUNSELING SERVICES	
	(Grants and allocations \$ _____)	747,837
b		
	(Grants and allocations \$ _____)	
c		
	(Grants and allocations \$ _____)	
d		
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services) . . . . .	747,837

**Part IV Balance Sheets** (See page 25 of 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 .....	14,039	45	33,990
	46 Savings and temporary cash investments .....		46	
	47a Accounts receivable .....	47a		
	b Less: allowance for doubtful accounts ....	47b	47c	0
	48a Pledges receivable .....	48a		
	b Less: allowance for doubtful accounts ....	48b	48c	0
	49 Grants receivable .....		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) .....		50	
	51a Other notes and loans receivable (attach schedule) .....	51a		
	b Less: allowance for doubtful accounts ....	51b	51c	0
	52 Inventories for sale or use .....		52	
	53 Prepaid expenses and deferred charges .....		53	
	54 Investments—securities (attach schedule) <input checked="" type="checkbox"/> STMT <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV	438,845	54	319,186
	55a Investments—land, buildings, and equipment: basis .....	55a	164,447	
	b Less: accumulated depreciation (attach schedule) .....	55b	145,594	55c
56 Investments—other (attach schedule) .....		56		
57a Land, buildings, and equipment: basis ....	57a			
b Less: accumulated depreciation (attach schedule) .....	57b	57c	0	
58 Other assets (describe ▶ _____ )		58		
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) .....	480,409	59	372,029	
<b>Liabilities</b>	60 Accounts payable and accrued expenses .....	10,928	60	4,710
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) .....		63	
	64a Tax-exempt bond liabilities (attach schedule) .....		64a	
	b Mortgages and other notes payable (attach schedule) .....		64b	
	65 Other liabilities (describe ▶ _____ )		65	
	66 <b>Total liabilities</b> (add lines 60 through 65) .....	10,928	66	4,710
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....	30,636	67	48,133
	68 Temporarily restricted .....	407,262	68	277,486
	69 Permanently restricted .....	31,583	69	41,700
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds .....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund ....		71	
	72 Retained earnings, endowment, accumulated income, or other funds .....		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) .....	469,481	73	367,319
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	480,409	74	372,029

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

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

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

a	Total revenue, gains, and other support per audited financial statements . . . ▶	a	738,091	a	Total expenses and losses per audited financial statements . . . ▶	a	847,497
b	Amounts included on line a but not on line 12, Form 990:			b	Amounts included on line a but not on line 17, Form 990:		
(1)	Net unrealized gains on investments . . . \$			(1)	Donated services and use of facilities \$		
(2)	Donated services and use of facilities \$			(2)	Prior year adjustments reported on line 20, Form 990 . . . . . \$		
(3)	Recoveries of prior year grants . . . . . \$			(3)	Losses reported on line 20, Form 990 . \$		
(4)	Other (specify):			(4)	Other (specify):		
	STATEMENT 3 \$ (7,244)				STATEMENT 3 \$ 0		
	Add amounts on lines (1) through (4) ▶	b	(7,244)		Add amounts on lines (1) through (4) ▶	b	0
c	Line a minus line b . . . . . ▶	c	745,335	c	Line a minus line b . . . . . ▶	c	847,497
d	Amounts included on line 12, Form 990 but not on line a:			d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 . . . . . \$			(1)	Investment expenses not included on line 6b, Form 990 . . . . . \$		
(2)	Other (specify):			(2)	Other (specify):		
	\$				\$		
	Add amounts on lines (1) and (2) ▶	d	0		Add amounts on lines (1) and (2) ▶	d	0
e	Total revenue per line 12, Form 990 (line c plus line d) . . . . . ▶	e	745,335	e	Total expenses per line 17, Form 990 (line c plus line d) . . . . . ▶	e	847,497

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

[illegible]

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? **▶** ☐ Yes ☒ No  
If "Yes," attach schedule—see page 28 of the instructions.

**Part VI Other Information** (See page 28 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . .	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes.	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .	78b	X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .	80a	X
b If "Yes," enter the name of the organization ▶ <u>VINE STREET CHRISTIAN CHURCH</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct and indirect political expenditures. See line 81 instructions . . . . .	81a	
b Did the organization file Form 1120-POL for this year? . . . . .	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) . . . . .	82b	
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	84a	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	0
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 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX. . . . .	88	X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction. . . . .	89b	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization . . . . . ▶		
90a List the states with which a copy of this return is filed ▶		
b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	
91 The books are in care of ▶ <u>CLELLA DAVIS</u> Telephone no. ▶ <u>(615) 383-2115</u> Located at ▶ <u>100 VINE CT.</u> <u>NASHVILLE, TN</u> ZIP + 4 ▶ <u>37205</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶   92		

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a COUNSELING SERVICES					304,910
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a INTEREST					272
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	305,182
105 Total (add line 104, columns (B), (D), and (E))					305,182

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	Fees earned are for counseling services related to the exempt purpose for which the consultation and counseling centers were established.

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

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

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

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.	
	Signature of officer: <u>Tom Knowles-Bagwell</u>	Date: <u>7/29/05</u>
Paid Preparer's Use Only	Type or print name and title: <u>Tom Knowles-Bagwell, Executive Director</u>	
	Preparer's signature: <u>Stephen E. Lent, CPA</u>	Date: <u>7/29/05</u>
Firm's name (or yours if self-employed), address, and ZIP + 4	ERWIN HARDISON & CO., PC	Preparer's SSN or PTIN (See Gen. Inst. W)
	PO BOX 140260, NASHVILLE, TN 37214	P00283706
	EIN: <u>62-1181498</u>	Phone no.: <u>(615) 883-8881</u>

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

Department of the Treasury  
Internal Revenue Service

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

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

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

OMB No. 1545-0047

**2004**

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

Name of the organization

PASTORAL COUNSELING CENTERS OF TN, INC.

Employer identification number

58-1731899

**Part I**

**Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000				

**Part II**

**Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		

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

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) . . . . .	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property? . . . . .	2a	X
b Lending of money or other extension of credit? . . . . .	2b	X
c Furnishing of goods, services, or facilities? . . . . . STATEMENT 5 . . . . .	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	2d	X
e Transfer of any part of its income or assets? . . . . .	2e	X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) . . . . . STATEMENT 6 . . . . .	3a	X
b Do you have a section 403(b) annuity plan for your employees? . . . . .	3b	X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? . . . . .	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .	4b	X

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

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

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



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ►	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . .	523,834	522,904	426,625	322,730	1,796,093
<b>16</b> Membership fees received . . . . .					0
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose . . . . .	376,653	333,001	556,662	459,425	1,725,741
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 . . . . .	2,521	5,491	11,740	11,894	31,646
<b>19</b> Net income from unrelated business activities not included in line 18 . . . . .					0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .					0
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. . . . .					0
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	157	(375)	302	432	516
<b>23</b> Total of lines 15 through 22 . . . . .	903,165	861,021	995,329	794,481	3,553,996
<b>24</b> Line 23 minus line 17 . . . . .	526,512	528,020	438,667	335,056	1,828,255
<b>25</b> Enter 1% of line 23 . . . . .	9,032	8,610	9,953	7,945	

<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24 . . . . . ►	<b>26a</b>	
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ►	<b>26b</b>	
c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ►	<b>26c</b>	
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ . . . . . ►	<b>26d</b>	
e Public support (line 26c minus line 26d total) . . . . . ►	<b>26e</b>	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . . ►	<b>26f</b>	%

**27 Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:

(2003) 23,405 (2002) 31,980 (2001) 35,880 (2000) 32,250

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:

(2003) 0 (2002) 0 (2001) 0 (2000) 0

c Add: Amounts from column (e) for lines: 15 <u>1,796,093</u> 16 <u>0</u> 17 <u>1,725,741</u> 20 <u>0</u> 21 <u>0</u> . . . . . ►	<b>27c</b>	<u>3,521,834</u>
d Add: Line 27a total <u>123,515</u> and line 27b total <u>0</u> . . . . . ►	<b>27d</b>	<u>123,515</u>
e Public support (line 27c total minus line 27d total) . . . . . ►	<b>27e</b>	<u>3,398,319</u>
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . . . ►	<b>27f</b>	<u>3,553,996</u>
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ►	<b>27g</b>	<u>95.62</u> %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ►	<b>27h</b>	<u>0.89</u> %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire** (See page 7 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	<b>29</b>	
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	<b>30</b>	
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? ..... If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	<b>31</b>	
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? .....	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? .....	<b>32d</b>	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? .....	<b>33a</b>	
<b>b</b> Admissions policies? .....	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff? .....	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance? .....	<b>33d</b>	
<b>e</b> Educational policies? .....	<b>33e</b>	
<b>f</b> Use of facilities? .....	<b>33f</b>	
<b>g</b> Athletic programs? .....	<b>33g</b>	
<b>h</b> Other extracurricular activities? .....	<b>33h</b>	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? .....	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? .....	<b>34b</b>	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....	<b>35</b>	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)  
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ☐ **a** if the organization belongs to an affiliated group. Check ☐ **b** if you checked "a" and "limited control" provisions apply.

**Limits on Lobbying Expenditures**

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

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

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

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

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

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount . . . . .				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures . . . . .				
48	Grassroots nontaxable amount . . . . .				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures . . . . .				

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

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

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers . . . . .			
b Paid staff or management (Include compensation in expenses reported on lines c through h.) . . . . .			
c Media advertisements . . . . .			
d Mailings to members, legislators, or the public . . . . .			
e Publications, or published or broadcast statements . . . . .			
f Grants to other organizations for lobbying purposes . . . . .			
g Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .			
i Total lobbying expenditures (Add lines c through h.) . . . . .			

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

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

- |     |    |
|-----|----|
| Yes | No |
|-----|----|

51a(i)		Y
--------	--	---

a(ii)		Y
-------	--	---

- |               |  |               |
|---------------|--|---------------|
| $\frac{1}{2}$ |  | $\frac{1}{2}$ |
|               |  |               |

b(i)	X
------	---

b(ii)	X
-------	---

b(iii)	Y
--------	---

b(iv)		x
-------	--	---

$b(v)$	$X$
--------	-----

b(vi)	X
-------	---

- |   |  |   |
|---|--|---|
| C |  | X |
|---|--|---|

market value of the

**52a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? . . . . . ☐ Yes ☒ No

**b** If "Yes," complete the following schedule:

- ☐
- Yes
- ☒
- No

[illegible]

# 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 . . . . . ☒
- 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)

Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only . . . . . ☐

*All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.*

**Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed 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).

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

Telephone No. ► (615) 383-2115

FAX No. ► (615) 385-1879

- 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 Form 990-T corporation) extension of time until AUGUST 15, 2005 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 2004 or
  - ☐ tax year beginning \_\_\_\_\_, 20\_\_, and ending \_\_\_\_\_, 20\_\_.

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

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. . . . . \$ \_\_\_\_\_
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . . . \$ \_\_\_\_\_
- 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 . . . . . \$ \_\_\_\_\_

**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 TN, INC.

58-1731899

FORM 990

STATEMENT 1: PART II, LINE 43: OTHER EXPENSES

DESCRIPTION

A. Dues & Subscriptions	\$ 4,411
B. Utilities	834
C. Office Expenses	10,114
D. CPE Program	46,650
E. Advertising	10,006
F. Program Expense	5,909
G. Business Resource Expense	5,052
H. Clinical Services	6,726
I. Bad Debt Expense	4,904
J. CPT Program	235
K. Development Expense	13,884
L. Training Expense	<u>3,382</u>
TOTAL	\$ <u>112,107</u>

PASTORAL COUNSELING CENTERS OF TN, INC.

58-1731899

FORM 990

STATEMENT 2: PART IV, LINE 56: OTHER ASSETS

	BEGINNING BOOK VALUE	ENDING BOOK VALUE
ENDOWMENT FUND - MERRILL LYNCH	\$ 31,583	\$ 41,700
TEMPORARILY RESTRICTED FUNDS	<u>407,262</u>	<u>277,486</u>
TOTAL	\$ <u>438,845</u>	\$ <u>319,186</u>

STATEMENT 3: PART IV, LINE 65: OTHER LIABILITIES

	BEGINNING BOOK VALUE	ENDING BOOK VALUE
PAYROLL TAXES	\$ <u>10,928</u>	\$ <u>4,710</u>
TOTAL	\$ <u>10,928</u>	\$ <u>4,710</u>

PASTORAL COUNSELING CENTERS OF TN, INC.

58-1731899

FORM 990

STATEMENT 3: PART IV - A & B

PART IV - A, LINE 4

	<u>2004</u>	<u>2003</u>
PLEDGES RECEIVABLE INCREASE (DECREASE)	\$ (6,572)	\$ (11,779)
ACCOUNTS RECEIVABLE INCREASE (DECREASE)	<u>(672)</u>	<u>(57,783)</u>
TOTAL	\$ <u>(7,244)</u>	\$ <u>(69,562)</u>

PART IV - B, LINE 4

	<u>2004</u>	<u>2003</u>
NET ACCOUNTS PAYABLE INCREASE (DECREASE)	\$ <u>0</u>	\$ <u>78</u>
	\$ <u>0</u>	\$ <u>78</u>



FORM 990

## STATEMENT 4: PART V - A

Dr. David L. Tuleen 1493 Clairmont Place Nashville, TN 37215	Work 322-3808 Fax 343-8298 Home 292-4282 E-Mail <a href="mailto:david.tuleen@vanderbilt.edu">david.tuleen@vanderbilt.edu</a>
Margot Deschenes <i>Vice President of Development</i> 316 Jocelyn Hollow Circle Nashville, TN 37205	Home 352-2473 Cell 830-1711 Fax 352-2473 E-Mail <a href="mailto:MargotDesch@aol.com">MargotDesch@aol.com</a>
Margie Howell <i>Vice President of Personnel</i> 2200 Harding Place, #2 Nashville, TN 37215	Home 665-5960 E-Mail <a href="mailto:MizMargie624@aol.com">MizMargie624@aol.com</a>
Ken Williams <i>Treasurer</i> 521 Stonegate Place Brentwood, TN 37027	Work 372-1151 Home 376-2355 Cell 347-0997 Fax 370-2842 E-Mail <a href="mailto:Ken.Williams@wachoviasec.com">Ken.Williams@wachoviasec.com</a>
Maggie Tarpley <i>Secretary</i> 1506 Clairmont Place Nashville, TN 37215	Work 343-6642 Home 269-7714 E-Mail <a href="mailto:Margaret.Tarpley@vanderbilt.edu">Margaret.Tarpley@vanderbilt.edu</a>
The Reverend Jim Alexander <i>Baptist Collegiate Ministry</i> 306 Drane Street Clarksville, TN 37040	Work (931) 647-6940 E-Mail <a href="mailto:AlexanderJ@apsu.edu">AlexanderJ@apsu.edu</a>
Ann Birthright 4 Redbud Drive Nashville, TN 37215	Work 383-0183 Home 383-3933 Cell 390-2984 E-Mail <a href="mailto:AnnB@realtracks.com">AnnB@realtracks.com</a>
Mary Kathryn Coffman 4506 Wayland Drive Nashville, TN 37215	Home 665-9091 Cell 417-5533
Bryce Dixon 5330 Stanford Drive Nashville, TN 37215	Work 665-2831 Home 284-1400 E-Mail <a href="mailto:bryced@comcast.net">bryced@comcast.net</a>

FORM 990

STATEMENT 4: PART V - A

The Reverend Rachel Dixon  
Vine Street Christian Church  
4101 Harding Road  
Nashville, TN 37205

Work 269-5614  
Home 284-1400

Cullen Douglass  
162 4<sup>th</sup> Avenue North  
Nashville, TN 37219

Work 390-8134  
E-Mail [Cullen.Douglass@nmfn.com](mailto:Cullen.Douglass@nmfn.com)

Bess W. Henderson  
110 Christopher Place  
Nashville, TN 37205

Home 297-5107  
Fax 298-1869  
E-Mail [BWH110@ev1.net](mailto:BWH110@ev1.net)

Albert W. Johnson, II  
208 River Oaks Drive  
Brentwood, TN 37027

Work 353-8497  
Fax 353-8504  
Home 661-7714  
E-Mail [Al@Johnsoncompany.us](mailto:Al@Johnsoncompany.us)

A.J. Levine  
Vanderbilt Divinity School  
Vanderbilt University  
Nashville, TN 37240

Work 322-2776  
E-Mail [Amy-Jill.Levine@vanderbilt.edu](mailto:Amy-Jill.Levine@vanderbilt.edu)

Lewis Lamberth  
Baptist Hospital  
2000 Church Street  
Nashville, TN 37236

Work 284-5555  
Home 373-7038  
E-Mail [Lewis.Lamberth@BaptistHospital.com](mailto:Lewis.Lamberth@BaptistHospital.com)

Thomas McCracken  
Central Christian Church  
404 E. Main Street  
Murfreesboro, TN 37130

Work 893-2764  
E-Mail [Thomas@borodisciples.org](mailto:Thomas@borodisciples.org)

Jennie Mills  
711 Summerly Drive  
Nashville, TN 37209

Home 352-4975  
E-Mail [Liston.O.Mills@Vanderbilt.edu](mailto:Liston.O.Mills@Vanderbilt.edu)

Daniel B. Prince  
5805 Fredericksburg Drive  
Nashville, TN 37215

Work 292-4860  
Fax 292-0262  
Home 665-2793  
E-Mail [dprince@pmresearch.com](mailto:dprince@pmresearch.com)

Marguerita Riggall  
Worth Properties  
40 Burton Hills Blvd., Suite 100  
Nashville, TN 37215

Home 353-1184  
Work 250-7880 x107  
Cell 347-4332  
E-Mail [Riggall@earthlink.net](mailto:Riggall@earthlink.net)

FORM 990

STATEMENT 4: PART V - A

Mike Shampain  
116 Chatsworth Drive  
Nashville, TN 37215

Work 794-6493  
E-Mail [mpss973@comcast.net](mailto:mpss973@comcast.net)

Paul Scott  
719 Summerly Drive  
Nashville, TN 37209

Home 353-6193  
Work 353-2274  
Cell 812-0086  
E-Mail [psscott@wsmv.com](mailto:psscott@wsmv.com)  
E-Mail [paulscott@comcast.net](mailto:paulscott@comcast.net)

Scott Smith  
P.O. Box 21  
Spring Hill, TN 37174

Cell 500-9500  
Fax 591-5694  
E-Mail [msmithorg@aol.com](mailto:msmithorg@aol.com)

Jack Smithwick  
1133 Stonewall Jackson Court  
Nashville, TN 37221

Home 373-1719  
Cell 351-0140

The Reverend Richard Stewart  
7105 Poplar Creek Trace  
Nashville, TN 37221

Home 646-7602

The Reverend Ann VanDervoort  
1106 Chickering Park Drive  
Nashville, TN 37215

Work 790-0527  
Home 665-9020  
Cell 594-1941  
Fax 790-0590  
E-Mail [vandyrlv289@pol.net](mailto:vandyrlv289@pol.net)

The Reverend Allen Weller  
525 New Shackle Island  
Hendersonville, TN 37075

Work 822-4531  
Home 264-0720  
E-Mail [gsumcweller@bellsouth.net](mailto:gsumcweller@bellsouth.net)

PASTORAL COUNSELING CENTERS OF TN, INC.

58-1731899

FORM 990

STATEMENT 5: SCHEDULE A, PART III: EXPLANATION FOR LINE 2C

Vine Street Christian Church is the creator of Pastoral Counseling Center of Tennessee. Vine Street Christian Church supports the center by providing facilities for the business activities of the center and also contributes funds that assist in sustaining the center's functions. In addition, several members of the church are members of the board of directors which manage the various affairs of the center.

STATEMENT 6: SCHEDULE A, PART III: EXPLANATION FOR LINE 3A

Pastoral Counseling Centers of Tennessee, Inc. provides services to individuals and families who are members of Vine Street Christian Church or are referred to the center through various sources. Individuals are charged for the services on a sliding scale based on the recipient's income and ability to pay.

## PASTORAL COUNSELING CENTERS OF TN, INC.

58-1731899

FORM 990

## STATEMENT 7: SCHEDULE A, PART IV-A: LINE 27a

DONOR	2004	2003	2002	2001	2000
Alexander, Rev. Jim	540	540	0	0	0
Birchright, Ann	250	0	0	0	0
Christian, Aleeta	0	0	500	900	0
Carney, Sam	0	0	1,000	1,000	1,000
Coffman, Jim	0	500	0	0	0
Corbett, Lee	0	500	500	500	0
Crichton, Robert	0	0	2,500	4,100	1,750
Davis, Ciella	50	50	0	0	0
Deschenes, Margot	200	200	200	0	0
Dixon, Bryce	250	0	0	0	0
Dixon, Rachael	250	0	0	0	0
Douglas, Cullen	0	1,000	0	0	0
Dunlop, Michael	0	0	200	0	0
Glenn, Rich	0	0	500	0	0
Garth, David	0	100	100	0	0
Gillespie, Steve	309	1,000	0	0	0
Henderson, Bess	10,000	10,000	10,000	9,765	6,000
Holliman, Paige	50	0	0	0	0
Houston, Ann	0	0	0	300	500
Howell, Margie	400	400	400	300	0
Jennings, Chrissa A.	0	150	0	0	0
Johnson, Al	1,000	100	100	1,600	1,000
Jones, Sue	0	0	650	500	0
King, Robin	0	0	0	0	1,000
Kuhn, Dan	0	0	0	100	100
Lamberth, Lewis	500	0	0	0	0
Levine, AJ	250	0	0	0	0
Maxwell, Marie	0	0	0	25	350
McBride, Caroline	20	20	0	0	0
McDow, Jane	0	0	0	0	1,400
McKnight, Wirt	0	0	2,000	2,000	2,000
Miller, Lee	40	25	0	0	0
Mills, Jennie	100	0	0	0	0
Mills, Liston G	0	0	0	1,500	1,500
O'Neill, Susan	0	500	1,000	1,000	1,250
O'Rear, Chris	283	100	0	0	0
Parker, Robert/Adrienne	0	1,000	0	0	1,000
Parsons, William V.	0	0	0	0	950
Potrats, Karen	100	100	0	0	0
Prince, Dan	700	500	600	1,000	500
Riggall, Marguarita	100	100	250	0	0
Ripski, Mike	0	0	100	0	0
Rogers, Charlotte	0	0	250	0	0
Salley, Susan	0	0	0	300	900
Sanford, Val	0	0	0	0	1,000
Scott, Paul	550	0	0	0	0
Shampain, Mike	1,000	0	0	0	0
Smith, Scott	400	0	250	0	0
Smithwick, Jack	500	0	0	0	0
Stansell, James W.	0	0	5,000	4,500	1,500
Stewart, Richard	100	100	100	0	200
Swanson, Sue	0	1,000	1,000	0	0
Tallent, William J./Evalyn	0	0	60	400	0
Templey, John/Maggie	1,000	1,000	1,000	500	300
Tulean, David/Jean	2,400	2,400	1,800	2,100	3,000
Van Dervoort, Ann	170	500	500	325	0
Walker, Yolanda	0	100	0	0	0
Walsh, Chrissa	200	0	0	0	0
Warren, Richard	0	0	0	400	250
Wascoyich, Craig	250	0	0	0	0
White, Marcia	0	0	0	565	1,000
Williams, Ken	1,000	1,000	1,000	2,000	0
TOTALS	23,592	23,405	31,980	35,880	32,350

PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.  
NASHVILLE, TENNESSEE

REPORT OF EXAMINATION OF FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003

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Erwin Hardison & Co., P.C.  
*Certified Public Accountants*  
2821 Lebanon Road • 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  
Bryan M. Belew, 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, 2004 and 2003, 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, 2004 and 2003, the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

*Erwin Hardison & Co., P.C.*  
Certified Public Accountants  
June 22, 2005

**EH**  
&Co.



## PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Financial Position  
December 31, 2004 and 2003

	ASSETS	
	2004	2003
Current assets:		
Cash and Equivalents	\$ 33,990	\$ 14,039
Accounts receivable (less allowance, 2004: \$8,847 and 2003: \$9,433)	24,186	22,167
Satellite Accounts Receivable	0	2,691
Pledges Receivable	6,398	12,970
Total current assets	<u>64,574</u>	<u>51,867</u>
Assets whose use is restricted:		
by donor—temporarily restricted assets	277,486	407,262
Endowment fund	41,700	31,583
Total assets whose use is restricted	<u>319,186</u>	<u>438,845</u>
Property and equipment:		
Buildings and improvements	14,787	14,787
Furniture and equipment	149,660	149,660
Total property and equipment	<u>164,447</u>	<u>164,447</u>
Accumulated depreciation	<u>(145,594)</u>	<u>(136,922)</u>
Net property and equipment	<u>18,853</u>	<u>27,525</u>
Total assets	\$ <u>402,613</u>	\$ <u>518,237</u>

See accompanying notes to financial statements.

## PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Financial Position  
December 31, 2004 and 2003

## LIABILITIES AND NET ASSETS

	<u>2004</u>	<u>2003</u>
Current liabilities:		
Accrued expenses	\$ 4,710	\$ 10,928
Total current liabilities	<u>4,710</u>	<u>10,928</u>
Net Assets - Unrestricted	78,717	68,464
Net Assets - Temporarily restricted	277,486	407,262
Net Assets - Permanently restricted	<u>41,700</u>	<u>31,583</u>
Total Net Assets	<u>397,903</u>	<u>507,309</u>
 Total liabilities and net assets	 <u>\$ 402,613</u>	 <u>\$ 518,237</u>

See accompanying notes to financial statements.

## PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Activities  
For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
Changes in unrestricted net assets:		
Revenue:		
Contributions	\$ 189,568	\$ 188,935
Counseling Services	304,238	318,870
Investment income	3,002	2,372
Net assets released from restrictions	360,521	304,585
Other	<u>272</u>	<u>157</u>
Total revenue	857,601	814,919
Expenses:		
General and administrative	828,671	869,785
Depreciation and amortization	8,671	11,436
Advertising	<u>10,006</u>	<u>9,173</u>
Total expenses	<u>847,348</u>	<u>890,394</u>
Increase(Decrease) in unrestricted net assets	10,253	(75,475)
Changes in temporarily restricted net assets:		
Contributions	230,744	323,120
Net assets released from restrictions	<u>(360,520)</u>	<u>(304,585)</u>
Increase(Decrease) in temporarily restricted net assets	(129,776)	18,535
Changes in permanently restricted net assets:		
Contributions	10,045	0
Investment Income	222	149
Distributions	<u>(150)</u>	<u>(150)</u>
(Decrease) Increase in permanently restricted net assets	10,117	(1)
(Decrease) Increase in net assets	(109,406)	(56,941)
Net assets beginning of year	<u>507,309</u>	<u>564,250</u>
Net assets end of year	\$ <u><u>397,903</u></u>	\$ <u><u>507,309</u></u>

See accompanying notes to financial statements.

## PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Statements of Cash Flows (Indirect Method)  
Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
Cash flows from operating activities and gains and losses:		
Change in unrestricted net assets	\$ 10,253	\$ (75,475)
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	8,671	11,436
Restricted Income (loss)	(149,657)	18,533
Change in receivables	7,244	69,562
Change in accounts payable and accrued expenses	<u>(6,219)</u>	<u>(2,383)</u>
Net cash provided by operating activities and gains and losses	(129,708)	21,673
Cash flows from investing activities:		
Net cash used by investing activities	<u>0</u>	<u>0</u>
Net increase(decrease) in cash and cash equivalents	(129,708)	21,673
Cash and cash equivalents at beginning of year	14,039	10,900
Less: Permanently Restricted cash and cash equivalents	(10,117)	(1)
Add: Temporarily Restricted cash and cash equivalents	<u>159,776</u>	<u>(18,533)</u>
Cash and cash equivalents at end of year (unrestricted)	<u>\$ 33,990</u>	<u>\$ 14,039</u>

See accompanying notes to financial statements.

## PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements  
December 31, 2004 and 2003

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. In the previous year PCCT's cash was held in mutual funds in brokerage accounts that exposed them to market 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.

## PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements  
December 31, 2004 and 2003

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:	2004	2003
Education	\$ 61,362	\$ 47,853
Management Development	1,743	37,131
Capital Improvement	4,645	6,895
Coffman Fund	235	
Training	36,990	81,312
Single Fathers Fund	2,500	2,500
Computers and Technology	7,750	7,750
Clinical Pastoral Education Fund	162,261	223,821
Total net assets temporarily restricted	\$ 277,486	\$ 407,262

Net assets released from temporary restrictions were \$360,521 and \$304,585 for the years ended December 31, 2004 and December 31, 2003.

The composition of assets whose use is permanently restricted at December 31, 2004 and 2003 is set forth in the following table. Investments are stated at cost that approximates market value.

	2004	2003
Endowment Fund	\$ 41,700	\$ 31,583
Cash and equivalents		

## PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Notes to Financial Statements  
December 31, 2004 and 20035. PROPERTY AND EQUIPMENT

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

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
2004			
Buildings	\$ 14,787	\$ 4,039	\$ 10,748
Equipment, Furnishings and Fixtures	149,660	141,554	8,106
TOTALS	<u>\$ 164,447</u>	<u>\$ 145,593</u>	<u>\$ 18,854</u>
2003			
Buildings	\$ 14,787	\$ 2,776	\$ 12,011
Equipment, Furnishings and Fixtures	149,660	134,146	15,514
TOTALS	<u>\$ 164,447</u>	<u>\$ 136,922</u>	<u>\$ 27,525</u>

6. PENDING LEGAL PROCEEDINGS

According to Legal counsel, there is no outstanding litigation against PCCT, at December 31, 2004 and 2003.

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 \$17,015 and \$18,929 for 2004 and 2003 respectively. Employees are eligible to make contributions personally through salary reduction.

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 2004 and 2003 is \$53,519 and \$45,684, respectively.

June 22, 2005

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, 2004 and 2003 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, 2004 and 2003 is presented for supplementary analysis purposes only. We do not express any opinion or assurance on the supplementary information mentioned above.

*Erwin Hardison & Co., P.C.*  
Erwin Hardison & Co., PC  
Certified Public Accountants



## PASTORAL COUNSELING CENTERS OF TENNESSEE, INC.

Schedule of Functional Expenses  
December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
Program Services	\$ 747,837	\$ 802,851
Management and General	40,857	36,276
Fundraising	<u>58,804</u>	<u>51,417</u>
TOTAL	\$ <u>847,498</u>	\$ <u>890,544</u>

See accompanying notes to financial statements.