



City of Harrisonburg APPLICATION FOR TAX EXEMPTION

FOR OFFICE USE ONLY:
PAYMENT AMOUNT: _____
RECEIVED ON: _____
CHECK NUMBER: _____

The information requested on this application must be filled out completely and returned to the City Manager's office on or before January 30. Include a \$50 application fee made payable to City of Harrisonburg.

Please attach a copy of your current (1) 501(c)(3) certificate; (2) By-Laws; (3) Articles of Incorporation; (4) most recent financial statement (audited, if available); (5) most recently filed IRS Form 990 or 990EZ.

Reviewed by
COR KDR
Treasurer jk
Finance WS

ORGANIZATION NAME: JOURNEY COUNSELING MINISTRIES, INC.
MAILING ADDRESS: P.O. Box 14

Dayton, VA 22821

CONTACT PERSON AND PHONE: Loretta Pennington, Administrator
540-879-2485

Type of property for which request is made (circle applicable) **PERSONAL PROPERTY** REAL ESTATE

If requesting a personal property exemption, please attach a detailed itemized listing of the specific item(s) for which the exemption is sought. (attached) ✓

If requesting a real estate exemption, complete the following on each parcel for which exemption is sought:

Name in which property is held _____

Property address _____

Map identification number _____

Taxes paid for the preceding three (3) years _____

Name in which property is held _____

Property address _____

Map identification number _____

Taxes paid for the preceding three (3) years _____

Name in which property is held _____

Property address _____

Map identification number _____

Taxes paid for the preceding three (3) years _____

If requesting a personal property exemption, complete the following for each account for which exemption is sought:

Name assessed Journey Counseling Ministries, Inc.
Account number 35794
Asset type and location address office furniture; 139 N. Liberty St, Suite 202-A
Taxes paid for the preceding three (3) years \$106.81 ('17) \$62.52 \$36.04

Name assessed _____
Account number _____
Asset type and location address _____
Taxes paid for the preceding three (3) years _____

Please complete the following questions as referenced in City Ordinance 4-2-17 (copy enclosed) and Code of Virginia § 58.1-3651.

1. Do you currently own property in the City that is already tax-exempt?
 Yes No
If yes, what is the property Map ID #? _____
On what date was the exemption granted? _____
How/By whom was the exemption granted? _____
2. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin? Yes No
3. Does the organization hold a current annual alcoholic beverage license from the Virginia Alcoholic Beverage Control Board for serving alcoholic beverages on the property? If yes, please attach a copy.
 Yes No
4. What compensation is paid to each director, officer, and employee of the organization?
See payroll summary attached for employees.
Directors and officers of the Board serve voluntarily without compensation.
5. What services does each director, officer, and employee render?
We have therapists/counselors and one employee who handles bookkeeping & administrative duties.
6. Does any part of the net earnings of the organization benefit any individual? If so, please explain.
As according to our Bylaws, only "reasonable

compensation for services rendered."

7. What percentage of the services provided by this organization is generated by funds received from donations, contributions, or local, state, or federal grants or funds? For purposes of this question, donation may include the providing of personal services or the contribution of in-kind or other material services. 100 %

8. What specific services does the organization provide for the common good of the public?
professional counseling & therapy in accordance with Christian principles, including scholarship assistance for those who cannot pay the full fee for counseling; workshops in relationship-building skills.

9. What percentage of the activities of the organization involves carrying on propaganda or otherwise attempting to influence legislation?
none

10. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?
 Yes No

I, Loretta Pennington (printed name), do hereby certify that the information provided and/or attached to this Application for Tax Exemption, is true and accurate, to the best of my knowledge. I acknowledge that knowingly providing false information will result in criminal charges pursuant to *Code of Virginia § 58.1-11*. I acknowledge that the organization I represent may be subjected to audit by the Commissioner of the Revenue, or an appointed employee of the Commissioner of the Revenue, to ensure that all information provided is true and correct.

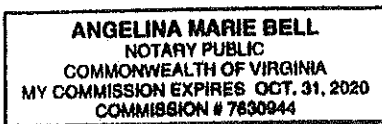
Loretta Pennington
Signature

1/24/18
Date

Administrator
Title

Angela Bell
Notary

My commission expires: oct 31, 2020



INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 21 1997

FIRST STONE MINISTRIES INCORPORATED
C/O CHRISTINE C CHAPMAN
501 FAULCONER DR, SUITE 2B
CHARLOTTESVILLE, VA 22903

Employer Identification Number:
54-1833970
DLN:
17053052067007
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(513) 241-5199
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
October 10, 1996
Advance Ruling Period Ends:
December 31, 2000
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

FIRST STONE MINISTRIES INCORPORATED

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

FIRST STONE MINISTRIES INCORPORATED

cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

Since you have not indicated that you intend to finance your activities with the proceeds of tax exempt bond financing, in this letter, we have not determined the effect of such financing on your tax exempt status.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

CINCINNATI OH 45999-0046

In reply refer to: 0223605617
Apr. 20, 2009 LTR 252C 0
54-1833970 000000 00 000
00002708
BODC: TE

JOURNEY COUNSELING MINISTRIES INC
PO BOX 14
DAYTON VA 22821

Rec, 4/22/09

*This letter shows the name change.
The TIN remains the same.*

Taxpayer Identification Number: 54-1833970

Dear Taxpayer:

Thank you for the inquiry dated Jan. 07, 2009.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

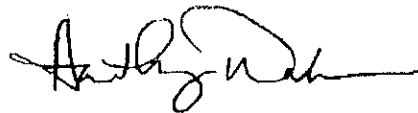
If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,



Anthony Woodson, Operations Mgr.
Document Perfection Operations

Enclosure(s):
Copy of this letter

JOURNEY COUNSELING MINISTRIES BYLAWS

ARTICLE I. IDENTIFICATION

Section 1. Name

The legal name of the corporation is Journey Counseling Ministries, Inc. (hereinafter referred to as Journey). Ministry will be conducted under the assumed name of Journey Counseling Ministries.

Section 2. Tax Status

Journey is incorporated under Section 501 (c) (3) of the Internal Revenue Code as a non-profit organization.

Section 3. Fiscal Year

The fiscal year of Journey shall be October 1 –September 30.

ARTICLE II. PURPOSE

Section 1. Journey's purposes are to provide counseling and therapy in accordance with Christian principles, to provide financial (scholarship) assistance to persons whose income is insufficient to pay the full fee for such counseling and therapy, to provide consultation, workshops and seminars in team and relationship building skills, to provide internship opportunities to qualified individuals, and to support and develop such evangelical, educational, spiritual, and charitable endeavors as may be approved by the Board of Directors.

Journey is an extension of the Body of Christ – The Church. We acknowledge and endorse that the primary care of church members comes from their home church. Journey desires to come alongside the local church to aid its ministry and high calling to be shepherd, counselor, and comforter.

Section 2 In furtherance of such purpose:

- a. Journey shall select and commission mature persons who are qualified as directors and staff to carry out the above purposes.
- b. Journey shall receive fees for services, grants, donations, offerings and gifts from interested persons. These funds will be used to cover expenses incurred.
- c. Distribution of earnings. No part of the net earnings of the corporation shall inure to the benefit of, or be distributed to its members, trustees, directors, officers or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered, and to make payments and distribution in furtherance of Section 501 (c)(3) purposes.

d. The Journey corporation has been organized exclusively for ministry purposes, to provide services and make distributions under Section 501 (c) (3) of Internal Revenue Code (or corresponding section of any future Federal tax code.)

e. We believe in:

- The authority and inerrancy of Scripture
- The Trinity
- The Creation of Man
- The Fall and Sin of Mankind
- Jesus Christ – fully God and fully sinless man, and the need for his crucifixion
- Justification and Sanctification

Furthermore, we align ourselves with and fully accept the Statement of Faith from the American Association of Christian Counselors.

The American Association of Christian Counselors Statement of Faith

There exists only one God, creator and sustainer of all things, infinitely perfect and eternally co-existing in three persons—Father, Son, and Holy Spirit. The Scriptures, both Old and New testaments, are the inspired, inerrant and trustworthy Word of God, the complete revelation of His will for the salvation of human beings, and the final authority for all matters about which it speaks. Human nature derives from two historical personas, male and female, created in God's image. They were created perfect, but they sinned, plunging themselves and all human beings into sin, guilt, suffering, and death.

The substitutionary death of Jesus Christ and his bodily resurrection provide the only ground for justification, forgiveness, and salvation for all who believe. Only those who trust in Him alone are born of the Holy Spirit and are true members of the Church; only they will spend eternity with Christ. The Holy Spirit is the agent of regeneration and renewal for believers in Jesus Christ. He makes the presence of Jesus Christ real in believers, and He comforts, guides, convicts, and enables believers to live in ways that honor Christ. Ministry to persons acknowledges the complexity of humans as physical, social, psychological, and spiritual beings. The ultimate goal of Christian counseling is to help others move to personal wholeness, interpersonal competence, mental stability, and spiritual maturity.

Final Authority for Matters of Belief and Conduct

This statement of faith does not exhaust the extent of our beliefs. The Bible itself, as the inspired and infallible Word of God that speaks with final authority concerning truth, morality, and the proper conduct of mankind, is the sole and final source of all that we believe. For purposes of Journey Counseling faith, doctrine, practice, policy, and discipline, our Board of Directors is Journey Counseling's final interpretive authority on the Bible's meaning and application.

ARTICLE III BOARD of DIRECTORS

Section 1. Composition

The business of Journey shall be managed by a Board of Directors consisting of six to ten (6 – 10) persons. At least one but not more than two of the board members shall be on the clinical staff. The composition of the Board of Directors shall always maintain, by a majority of three persons, Directors who are committed in principle to the Westminster Confession of Faith Larger and Shorter Catechism. The board may, at its discretion and as circumstances merit, appoint up to two (2) additional persons for one (1) year terms. The board also may appoint certain individuals to be advisors to the board. These advisors will give counsel but will not be voting members of the board.

Section 2. Eligibility:

Members of the board shall be committed to Jesus Christ and reflect His values and character in their lives. They must be dedicated to the specific purpose of this ministry and be participating members in a local church. They must be committed to the Reformed Faith, as expressed in the Westminster Confession of Faith Larger and Shorter Catechism, as the primary focus for delivery of biblical counseling by the Journey staff. We believe the Scripture and our faith in Jesus Christ call us to standards of responsible conduct in all of life, including sexual behavior. Therefore, it is the policy of Journey that all members of the Board of Directors and all professional staff members shall endorse and adhere to Biblical standards of personal sexual behavior, including sexual fidelity within the covenant of marriage between one man and one woman, and chastity in singleness.

Section 3. General Powers

The Board shall have the management and control of the business of Journey, subject to any legal restrictions and/or regulations and subject to these bylaws.

Section 4. Organization

a. Election of Board Members.

At the annual meeting, the Board shall elect persons to fill the upcoming vacancies. The term of office of persons so elected shall begin at the beginning of the next fiscal year.

b. Election of Officers.

At the annual meeting, the Board shall elect a Chair, Vice Chair, Secretary, and Treasurer from among their members.

c. Recording Secretary

A recording secretary shall be appointed to keep the minutes of the board meetings. The recording secretary may be a board member or may be a volunteer from outside the board.

Section 5. Terms of Office

Elected Board members shall serve a three (3) year term. They may be elected to a second term. No board member shall serve longer than six (6) years in succession except by special action of the board.

Section 6. Resignation

Any board member, officer, or member of a committee may resign at anytime by filing a written resignation with the secretary of the Board. The resignation shall become effective upon acknowledgement by the Board.

Section 7. Vacancies

If the office of any board member, officer, or member of a committee becomes vacant, a majority of the board may appoint any qualified person to fill such vacancy. Such person shall hold office for the unexpired term or until a successor shall be duly elected.

Section 8. Removal of Board Members and Officers

Two-thirds of the Board shall have the power at any regular or special meeting to remove any board member, officer, or member of a committee with cause and to appoint a successor. Failure to attend three (3) consecutive meetings without a justifiable reason shall constitute cause for removal.

Section 9. Compensation

All board members shall serve without pay, except the Board may, from time to time, make provisions to pay expenses incurred by the board members in the performance of their duties.

Section 10. Meetings

- a. Regular meetings shall be held a minimum of four (4) times per year, with at least one meeting every quarter, the annual meeting being held during the last quarter of the fiscal year.
- b. The Chair of the Board may call special meetings by notifying all members of the Board.
- c. Board members are expected to attend all board meetings.

Section 11. Quorum

A majority of board members shall constitute a quorum for the transaction of business.

Section 12. Executive Committee

An Executive Committee composed of the officers of the board shall speak for the Board in case of an emergency. Minutes of such meetings shall be submitted at the next meeting of the Board for information and approval.

Section 13. Committees

The Board shall appoint such committees as deemed necessary.

ARTICLE IV. OFFICERS

The Officers of the Board of Directors shall be Chair, Vice Chair, Secretary, and Treasurer. These officers shall be elected at each annual meeting of the Board. The term of office shall begin with the fiscal year.

Section 1. Chair

The Chair shall preside at all meetings when present, and shall have the power to call meetings of the board for any purpose. The Chair shall have the power to sign

any legal documents on behalf of Journey, in conjunction with another officer of the Board or the Executive Director.

Section 2. Vice Chair

The Vice Chair shall be authorized to perform all the duties of the Chair in the event of the Chair's absence or inability to serve and will perform such other duties as may be assigned to him by the Chair or Board of Directors.

Section 3. Secretary

The Secretary shall see that the proceedings of all the meetings of the Board are recorded and that copies are provided for each board member and file the proceedings for permanent record. The Secretary shall cause notice of meetings of the Board to be given, and be prepared to correspond on behalf of the Board.

Section 4. Treasurer

The Treasurer shall have custody of all funds, securities, and evidence of indebtedness. The Treasurer shall pay or cause to be paid all indebtedness incurred by Journey from Journey's funds, keep an accurate book of accounts as required by the Chair or the Directors. The Treasurer shall render or cause to be rendered financial statements and reports, and shall perform other such duties as requested by the Chair or Directors. They shall present a proposed budget at each annual board meeting.

ARTICLE V. ADMINISTRATION

Section 1. Clinical Director

The Board shall appoint a person who shall function as Clinical Director, as provided for in Article II, Section 2. This director shall have a degree of autonomy and shall, in consultation with the Chair and in a responsible manner, carry out the purpose of the ministry. Compensation for the clinical director shall be made at the determination of the Board and/or any subcommittees the Board establishes for this purpose.

Section 2. Additional Staff and Purchases

The Clinical Director may recommend the hiring of additional staff, purchase of equipment and facilities as may be required, subject to authorization by the Board.

Section 3. In resolving conflicts within Journey, we will follow the process expressed in Matthew 18:15-17. The "Church" in Journey's case is the board of directors.

ARTICLE VI. POLICIES

Section 1. The Board shall establish those policies necessary to assure efficient and smooth operation of Journey. Such policies shall be in line with sound business practices and in support of the purposes of Journey.

Section 2. Journey does not endorse any political organization or candidate. Journey neither endorses nor censures the political stance of any employee or volunteer.

ARTICLE VII. DISSOLVING THE CORPORATION

Upon dissolution of this corporation, the assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section or any future Federal tax code, or shall be distributed to the Federal Government, or to a state or local Government, for public purposes.

ARTICLE VIII. AMENDMENTS

These bylaws shall be reviewed at least once every five (5) years and may be amended at any time by affirmative vote of two-thirds of the Board, provided that notice of the proposed amendment shall have been included in the notice of the meeting.

These revised bylaws were approved by the Journey Board of Directors on February 22, 2016.

AMENDMENT TO
ARTICLES OF INCORPORATION
OF
FIRST STONE MINISTRIES, INCORPORATED

We hereby amend the Articles of Incorporation of First Stone Ministries, Incorporated, as follows:

Article c. is amended to read as follows:

c. The corporation's purposes are as follows:

- to be a corporation organized exclusively for charitable, religious, educational and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 510(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code.

- to provide counseling and therapy in accordance with Christian principles;

- to make grants of educational funds;

- to provide consultation, workshops, and seminars in team and relationship building skills;

- to provide internship opportunities to qualified individuals;

- such other purposes as will promote the charitable, religious, educational and scientific purposes of the corporation and are not prohibited by law;

The following Articles e. and g. are added, as follows:

e. No part of the net earnings or income of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article c. hereof. No substantial part of the activities of the corporation shall be the carrying on of any activities to influence legislation, and the corporation shall not participate or intervene in, or support, to include the publication or distribution of statements, any political campaign for or against any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not allowed to be carried on by either a corporation which is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code, or by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code or the corresponding section of any future federal tax code.

g. Upon the dissolution of the corporation, all assets of the corporation shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code, or shall be distributed to the federal government or to a state or local government, for a public purpose, which organization(s) or government unit(s) shall be selected by the Board of Directors. Any such assets not so disposed of shall be

disposed of by a court of competent jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization(s) as shall be determined by said court, and which are organized and operated exclusively for such purposes.

Except as amended herein, the Articles of Incorporation of First Stone Ministries, Incorporated, shall remain in full force and effect.

Dated: December 30, 1996.

Christine C. Chapman
Christine C. Chapman, Incorporator

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2016

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2016 calendar year, or tax year beginning October 1, 2016, and ending September 30, 20 17

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization
JOURNEY COUNSELING MINISTRIES, INC.
Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. BOX 14
City or town, state or province, country, and ZIP or foreign postal code
DAYTON, VA 22821

D Employer identification number
54-1833970
E Telephone number
540-908-3464
F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶

I Website: ▶ **WWW.JOURNEYCOUNSELINGMINISTRIES.ORG**

H Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) – 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21						
Revenue	1 Contributions, gifts, grants, and similar amounts received																10,722																		
	2 Program service revenue including government fees and contracts																181,149																		
	3 Membership dues and assessments																																		
	4 Investment income																8																		
	5a Gross amount from sale of assets other than inventory																																		
	b Less: cost or other basis and sales expenses																																		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																																		
	6 Gaming and fundraising events																																		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)																																		
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																																		
c Less: direct expenses from gaming and fundraising events																																			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																																			
7a Gross sales of inventory, less returns and allowances																																			
b Less: cost of goods sold																																			
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																																			
8 Other revenue (describe in Schedule O)																	16																		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶																	191,895																		
Expenses	10 Grants and similar amounts paid (list in Schedule O)																																		
	11 Benefits paid to or for members																																		
	12 Salaries, other compensation, and employee benefits																154,551																		
	13 Professional fees and other payments to independent contractors																959																		
	14 Occupancy, rent, utilities, and maintenance																14,330																		
	15 Printing, publications, postage, and shipping																404																		
	16 Other expenses (describe in Schedule O)																7,892																		
17 Total expenses. Add lines 10 through 16 ▶																178,136																			
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)																13,759																		
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																100,055																		
	20 Other changes in net assets or fund balances (explain in Schedule O)																																		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶																113,814																		

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	94,705	111,610
23 Land and buildings		
24 Other assets (describe in Schedule O)	5,601	2,454
25 Total assets	100,306	114,064
26 Total liabilities (describe in Schedule O)	251	250
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	100,055	113,814

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? Biblically based professional counseling

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 <u>Provided Biblically based professional counseling to approximately 496 individuals.</u>		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	178,023
29 <u>Seminars to large inter-varsity group meetings - 3 total seminars for approximately 450 students.</u>		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	113
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 <u>Other program services (describe in Schedule O)</u>		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	178,136

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Jim Blair Chair (Resigned mid-year)	1	0		
John Bennetch Vice Chair	1	0		
Virginia Kasch Treasurer	1	0		
Frank Doherty Secretary	1	0		
James Groff Director	1	0		
Andrew Witmer Director	1	0		
John Kuebler Director, Clinical Director	30	41,569	1,161	

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V.

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<input checked="" type="checkbox"/>
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		<input checked="" type="checkbox"/>
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		<input checked="" type="checkbox"/>
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		<input checked="" type="checkbox"/>
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a _____		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a _____	
b	Gross receipts, included on line 9, for public use of club facilities	39b _____	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ <u>Loretta Pennington</u> Telephone no. ▶ <u>540-908-3464</u> Located at ▶ <u>P.O. Box 14, Dayton VA</u> ZIP + 4 ▶ <u>22821-0014</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: ▶ _____		<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ 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 ▶ 43 _____		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?		<input checked="" type="checkbox"/>
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		<input checked="" type="checkbox"/>
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		<input checked="" type="checkbox"/>

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I Yes No
46

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II Yes No
47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If "Yes," was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ Yes No

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 ▶ Virginia Kasch 1/9/2018
 Signature of officer Date
 ▶ Virginia Kasch, Treasurer
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Karen Mercer	Preparer's signature <u>[Signature]</u>	Date 1/9/2018	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00603414
Firm's name ▶ Mercer Tax & Accounting Services, LLC	Firm's EIN ▶ 06-1674837		Phone no. 540-271-4924	
Firm's address ▶ 18906 Mt. Pleasant Rd., Elkton, VA 22827				

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2016

Open to Public Inspection

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization

JOURNEY COUNSELING MINISTRIES, INC.

Employer identification number

54-1833970

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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 $\frac{1}{3}$ % 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 $\frac{1}{3}$ % 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
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						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
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 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2016. 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—2015. 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—2016. 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 VI 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—2015. 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 VI 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,945	2,189	7,127	18,188	10,722	42,171
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	75,011	111,024	140,569	145,481	181,149	653,234
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	78,956	113,213	147,696	163,669	191,871	695,405
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						695,405

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6	78,956	113,213	147,696	163,669	191,871	695,405
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	13	8	1	8	8	38
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	13	8	1	8	8	38
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					16	16
13 Total support. (Add lines 9, 10c, 11, and 12.)	78,969	113,221	147,697	163,677	191,895	695,459
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 2016 (line 8, column (f) divided by line 13, column (f))	15	99.99 %
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	99.99 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	.01 %
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	.01 %
19a 33 1/3% support tests—2016. 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 <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2015. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2017. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

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

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization

JOURNEY COUNSELING MINISTRIES, INC.

Employer identification number

54-1833970

Form 990-EZ line 8. Other revenue of \$16 is client overpayment of \$15 and returned check charge of \$1.

Form 990-EZ line 16. Other expenses of \$7,892

Travel expenses \$159, Staff development expenses \$1,458, Insurance expense \$580, Advertising expense \$250,

Office operational expenses \$979, Client assistance expenses \$3,666, Bad debts expense \$495, Miscellaneous expenses of \$305.

Form 990-EZ line 24 Other Assets: \$5,601 beginning of year, \$2,454 end of year are accounts receivable.

Form 990-EZ line 26 Total liabilities: \$251 beginning of year, \$250 end of year are payroll tax liabilities.