

Form 990

## Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2023

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 07/01/23, and ending 06/30/24

B Check if applicable:	C Name of organization <b>Counseling Service of Addison County</b>			D Employer identification number <b>03-0212396</b>	
<input type="checkbox"/> Address change				E Telephone number <b>802-388-6751</b>	
<input type="checkbox"/> Name change				F Name and address of principal officer: <b>Rachel Lee 89 Main Street Middlebury VT 05753</b>	
<input type="checkbox"/> Initial return				G Gross receipts <b>33,779,247</b>	
<input type="checkbox"/> Final return/terminated				H(a) Is this a group return for subordinates <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<input type="checkbox"/> Amended return				H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Application pending				If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			J Website: <b>www.csac-vt.org</b>		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: <b>1959</b> M State of legal domicile: <b>VT</b>		

## Part I Summary

1 Briefly describe the organization's mission or most significant activities:

**BEHAVIORAL HEALTH, SUBSTANCE ABUSE AND DEVELOPMENTAL SERVICES**2 Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	341
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		7,068,923	2,634,546
9 Program service revenue (Part VIII, line 2g)		25,758,848	26,872,489
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		41,233	349,412
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		32,869,004	29,856,447

		Prior Year	Current Year
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		19,610,090	20,072,486
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0
b Total fundraising expenses (Part IX, column (D), line 25)	0	8,187,743	8,964,835
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		27,797,833	29,037,321
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		5,071,171	819,126
19 Revenue less expenses. Subtract line 18 from line 12			

		Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)		19,236,196	19,959,002
21 Total liabilities (Part X, line 26)		6,136,365	6,163,746
22 Net assets or fund balances. Subtract line 21 from line 20		13,099,831	13,795,256

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <b>William Claessens</b>	Date <i>2/11/2025</i>
	Type or print name and title <b>William Claessens</b>	
Paid Preparer Use Only	Print/Type preparer's name <b>Gregory Sargent, CPA</b>	Preparer's signature <b>Gregory Sargent, CPA</b>
	Date 02/10/25	Check <input type="checkbox"/> if self-employed PTIN P01402903
	Firm's name <b>Kittell, Branaan &amp; Sargent</b>	Firm's EIN <b>03-0302296</b>
	154 N. Main St. St. Albans, VT 05478	Phone no. <b>802-524-9531</b>
	Firm's address	

May the IRS discuss this return with the preparer shown above? See instructions

For Paperwork Reduction Act Notice, see the separate instructions.  
DAA

Form 990 (2023)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III 1 Briefly describe the organization's mission:**BEHAVIORAL HEALTH, SUBSTANCE ABUSE AND DEVELOPMENTAL SERVICES**2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.4a (Code: ) (Expenses \$ **4,743,489** including grants of\$ **0** ) (Revenue \$ **4,641,189** )**COMMUNITY SUPPORT PROGRAM: FULL RANGE OF OUTPATIENT COUNSELING, EMERGENCY, VOCATIONAL AND DAY PROGRAMS FOR FORMER OR POTENTIALLY INSTITUTIONALIZED PERSONS**4b (Code: ) (Expenses \$ **10,937,288** including grants of\$ **0** ) (Revenue \$ **12,506,139** )**COMMUNITY ASSOCIATES: FULL RANGE OF OUTPATIENT COUNSELING, RESIDENTIAL AND DAY PROGRAMS AND VOCATIONAL TRAINING SERVING PEOPLE WITH DEVELOPMENTAL DISABILITIES**4c (Code: ) (Expenses \$ **6,598,260** including grants of\$ **0** ) (Revenue \$ **8,006,538** )**CHILDREN'S SERVICES: FULL RANGE OF OUTPATIENT COUNSELING & CONSULTATION AND EDUCATION SERVICES FOR PERSONS UNDER AGE 18 AND THEIR FAMILY MEMBERS**

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

(Expenses \$ **3,362,472** including grants of\$ **0** ) (Revenue \$ **1,933,152** )4e Total program service expenses **25,641,509**

## Part IV Checklist of Required Schedules

	Yes	No
1	X	
2	X	
3	X	
4	X	
5	X	
6	X	
7	X	
8	X	
9	X	
10	X	
11a	X	
11b	X	
11c	X	
11d	X	
11e	X	
11f	X	
12a	X	
12b	X	
13	X	
14a	X	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20a	X	
20b		
21	X	

Form 990 (2023) **Counseling Service of Addison**  
**Part IV Checklist of Required Schedules (continued)**

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....  
 b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....  
 c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....

	Yes	No
1a	57	
1b	0	
1c	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)**

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>341</b>
<b>2b</b>	<input checked="" type="checkbox"/>		
<b>3a</b>		<input checked="" type="checkbox"/>	
<b>3b</b>			
<b>4a</b>		<input checked="" type="checkbox"/>	
<b>5a</b>		<input checked="" type="checkbox"/>	
<b>5b</b>		<input checked="" type="checkbox"/>	
<b>5c</b>			
<b>6a</b>		<input checked="" type="checkbox"/>	
<b>6b</b>			
<b>7a</b>		<input checked="" type="checkbox"/>	
<b>7b</b>			
<b>7c</b>		<input checked="" type="checkbox"/>	
<b>7d</b>			
<b>7e</b>		<input checked="" type="checkbox"/>	
<b>7f</b>		<input checked="" type="checkbox"/>	
<b>7g</b>			
<b>7h</b>			
<b>8</b>			
<b>9a</b>			
<b>9b</b>			
<b>10a</b>			
<b>10b</b>			
<b>11a</b>			
<b>11b</b>			
<b>12a</b>	Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>			
<b>13a</b>			
<b>13b</b>			
<b>13c</b>			
<b>14a</b>		<input checked="" type="checkbox"/>	
<b>14b</b>			
<b>15</b>		<input checked="" type="checkbox"/>	
<b>16</b>		<input checked="" type="checkbox"/>	
<b>17</b>			

See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

**5a** Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....

**b** Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....

**c** If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....

**6a** Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....

**b** If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....

**7** **Organizations that may receive deductible contributions under section 170(c).**

**a** Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....

**b** If "Yes," did the organization notify the donor of the value of the goods or services provided? .....

**c** Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....

**d** If "Yes," indicate the number of Forms 8282 filed during the year .....

**e** Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....

**f** Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....

**g** If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....

**h** If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....

**8** **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....

**9** **Sponsoring organizations maintaining donor advised funds.**

**a** Did the sponsoring organization make any taxable distributions under section 4966? .....

**b** Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....

**10** **Section 501(c)(7) organizations.** Enter:

**a** Initiation fees and capital contributions included on Part VIII, line 12 .....

**b** Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....

**11** **Section 501(c)(12) organizations.** Enter:

**a** Gross income from members or shareholders .....

**b** Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....

**12a** **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? .....

**b** If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....

**13** **Section 501(c)(29) qualified nonprofit health insurance issuers.**

**a** Is the organization licensed to issue qualified health plans in more than one state? .....

**Note:** See the instructions for additional information the organization must report on Schedule O.

**b** Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans .....

**c** Enter the amount of reserves on hand .....

**14a** Did the organization receive any payments for indoor tanning services during the tax year? .....

**b** If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....

**15** Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....

If "Yes," see instructions and file Form 4720, Schedule N.

**16** Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....

If "Yes," complete Form 4720, Schedule O.

**17** **Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? .....

If "Yes," complete Form 6069.

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

### **Section A. Governing Body and Management**

1a Enter the number of voting members of the governing body at the end of the tax year .....  
 If there are material differences in voting rights among members of the governing body, or  
 if the governing body delegated broad authority to an executive committee or similar  
 committee, explain on Schedule O.

1b Enter the number of voting members included on line 1a, above, who are independent .....  
 1a **11**

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with  
 any other officer, director, trustee, or key employee? .....  
 2 **X**

3 Did the organization delegate control over management duties customarily performed by or under the direct  
 supervision of officers, directors, trustees, or key employees to a management company or other person? .....  
 3 **X**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....  
 4 **X**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? .....  
 5 **X**

6 Did the organization have members or stockholders? .....  
 6 **X**

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint  
 one or more members of the governing body? .....  
 7a **X**

b Are any governance decisions of the organization reserved to (or subject to approval by) members,  
 stockholders, or persons other than the governing body? .....  
 7b **X**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  
 a The governing body? .....  
 8a **X**

b Each committee with authority to act on behalf of the governing body? .....  
 8b **X**

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at  
 the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....  
 9 **X**

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

10a Did the organization have local chapters, branches, or affiliates? .....  
 10a **X**

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters,  
 affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....  
 10b

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....  
 b Describe on Schedule O the process, if any, used by the organization to review this Form 990.

12a Did the organization have a written conflict of interest policy? If "No," go to line 13 .....  
 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....  
 c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"  
 describe on Schedule O how this was done .....  
 12a **X**

12b **X**

12c **X**

13 Did the organization have a written whistleblower policy? .....  
 13 **X**

14 Did the organization have a written document retention and destruction policy? .....  
 14 **X**

15 Did the process for determining compensation of the following persons include a review and approval by  
 independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  
 a The organization's CEO, Executive Director, or top management official .....  
 b Other officers or key employees of the organization .....  
 If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement  
 with a taxable entity during the year? .....  
 b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its  
 participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the  
 organization's exempt status with respect to such arrangements? .....  
 16a **X**

16b **X**

### **Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)  
 (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,  
 and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

**William Claessens**  
**Middlebury**

**109 Catamount Park**

**VT 05753**

**802-388-6751**

Form **990** (2023)

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

 Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(1) <b>Gregory Mairs</b> Director of DS & AOP	55.65 0.00			X			301,495	0	40,587
(2) <b>Brittany Crowley</b> Psychiatrist	32.00 0.00				X		199,775	0	20,615
(3) <b>Rachel Lee</b> Executive Director	40.00 0.00			X			166,173	0	25,263
(4) <b>Annamarie Schrader</b> Adv. Practice Nurse	40.00 0.00				X		132,578	0	24,275
(5) <b>William Claessens</b> CFO	40.00 0.00				X		122,392	0	29,993
(6) <b>Jessica Lindert</b> Nurse	40.00 0.00				X		126,656	0	23,111
(7) <b>Lee Anne Billings</b> MYPad Prog. Coord.	40.00 0.00				X		131,906	0	15,187
(8) <b>Alexander Smith</b> Dir. of Adult MH	40.00 0.00				X		117,040	0	22,800
(9) <b>Suzanne Aldana</b> Vice President	2.00 0.00	X	X				0	0	0
(10) <b>Jon Crystal</b> Secretary	2.00 0.00	X	X				0	0	0
(11) <b>Bill Cunningham</b> Board Member	2.00 0.00	X					0	0	0

## Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(12) Fred Diedrich	2.00								
(12) Board Member	0.00	X					0	0	0
(13) Kathleen Dorman	2.00								
(13) Board Member	0.00	X					0	0	0
(14) Marie Lennon	2.00								
(14) Board Member	0.00	X					0	0	0
(15) Gary Margolis	2.00								
(15) Board Member	0.00	X					0	0	0
(16) Jubilee McGill	2.00								
(16) Board Member	0.00	X					0	0	0
(17) David K. Roberts	2.00								
(17) President	0.00	X	X				0	0	0
(18) Marycarol Rossignol	2.00								
(18) Board Member	0.00	X					0	0	0
(19) Joanne Scott	2.00								
(19) Treasurer	0.00	X	X				0	0	0
1b Subtotal							1,298,015		201,831
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							1,298,015		201,831

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **8**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
A.R.I.S. 72 South Main Street White River Junction VT 05001	Develop. Client	1,937,465
Synergi Partners Inc 151 W Evans St Florence SC 29501 Consulting		805,592
Addison County Parent Child PO Box 646 Middlebury VT 05753 Child Services		340,386
Mary Johnson Center 81 Water Street Middlebury VT 05753 Child Services		315,365
Yellow House Community Services, Inc 29 Seminary St. Middlebury VT 05753 Health Services		260,965

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

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Form 990 (2023)

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns .....	<b>1a</b>			
	<b>1b</b> Membership dues .....	<b>1b</b>			
	<b>1c</b> Fundraising events .....	<b>1c</b>			
	<b>1d</b> Related organizations .....	<b>1d</b>			
	<b>1e</b> Government grants (contributions) .....	<b>1e</b> <b>2,634,546</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>			
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b> \$			
	<b>h Total.</b> Add lines 1a-1f .....		<b>2,634,546</b>		
<b>Program Service Revenue</b>		<b>Business Code</b>			
	<b>2a</b> PATIENT SERVICES .....	<b>812900</b>	<b>26,155,242</b>	<b>26,155,242</b>	
	<b>b</b> OTHER REVENUE .....	<b>812900</b>	<b>717,247</b>	<b>717,247</b>	
	<b>c</b>				
	<b>d</b>				
	<b>e</b>				
	<b>f</b> All other program service revenue .....				
	<b>g Total.</b> Add lines 2a-2f .....		<b>26,872,489</b>		
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		<b>134,883</b>		<b>134,883</b>
	<b>4</b> Income from investment of tax-exempt bond proceeds .....				
	<b>5</b> Royalties .....				
		(i) Real	(ii) Personal		
	<b>6a</b> Gross rents .....	<b>6a</b>			
	<b>b</b> Less: rental expenses .....	<b>6b</b>			
	<b>c</b> Rental inc. or (loss) .....	<b>6c</b>			
	<b>d</b> Net rental income or (loss) .....				
	<b>7a</b> Gross amount from sales of assets other than inventory .....		(i) Securities	(ii) Other	
		<b>7a</b>	<b>4,137,329</b>		
	<b>b</b> Less: cost or other basis and sales exps. .....	<b>7b</b>	<b>3,922,800</b>		
	<b>c</b> Gain or (loss) .....	<b>7c</b>	<b>214,529</b>		
	<b>d</b> Net gain or (loss) .....			<b>214,529</b>	<b>214,529</b>
	<b>8a</b> Gross income from fundraising events (not including \$ .....				
	of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>			
	<b>b</b> Less: direct expenses .....	<b>8b</b>			
	<b>c</b> Net income or (loss) from fundraising events .....				
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>			
	<b>b</b> Less: direct expenses .....	<b>9b</b>			
	<b>c</b> Net income or (loss) from gaming activities .....				
	<b>10a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>			
	<b>b</b> Less: cost of goods sold .....	<b>10b</b>			
	<b>c</b> Net income or (loss) from sales of inventory .....				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
	<b>11a</b> .....	<b>11a</b>			
	<b>b</b> .....	<b>11b</b>			
	<b>c</b> .....	<b>11c</b>			
	<b>d</b> All other revenue .....	<b>11d</b>			
	<b>e Total.</b> Add lines 11a-11d .....		<b>29,856,447</b>	<b>26,872,489</b>	<b>0</b> <b>349,412</b>
	<b>12 Total revenue.</b> See instructions .....				

**Part IX Statement of Functional Expenses****Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).**Check if Schedule O contains a response or note to any line in this Part IX 

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .....				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	<b>288,565</b>		<b>288,565</b>	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	<b>14,321,773</b>	<b>12,725,839</b>	<b>1,595,934</b>	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	<b>5,462,148</b>	<b>4,768,699</b>	<b>693,449</b>	
9 Other employee benefits .....				
10 Payroll taxes .....				
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....				
c Accounting .....				
d Lobbying .....				
e Professional fundraising services. See Part IV, line 7 .....				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) .....				
12 Advertising and promotion .....				
13 Office expenses .....				
14 Information technology .....				
15 Royalties .....	<b>1,004,841</b>	<b>1,024,334</b>	<b>-19,493</b>	
16 Occupancy .....	<b>375,041</b>	<b>365,545</b>	<b>9,496</b>	
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....				
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....				
23 Insurance .....				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O) .....				
a Personnel Costs .....	<b>6,208,472</b>	<b>5,981,955</b>	<b>226,517</b>	
b Operating Expenses .....	<b>1,045,599</b>	<b>460,350</b>	<b>585,249</b>	
c Program Expenses .....	<b>330,882</b>	<b>314,787</b>	<b>16,095</b>	
d .....				
e All other expenses .....				
25 Total functional expenses. Add lines 1 through 24e .....	<b>29,037,321</b>	<b>25,641,509</b>	<b>3,395,812</b>	<b>0</b>
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) .....				

## Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X 

		(A) Beginning of year	(B) End of year
Assets			
1	Cash—non-interest-bearing	4,194	1 4,347
2	Savings and temporary cash investments	4,962,251	2 5,400,731
3	Pledges and grants receivable, net		3
4	Accounts receivable, net	6,663,447	4 5,072,145
5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
7	Notes and loans receivable, net		7
8	Inventories for sale or use		8
9	Prepaid expenses and deferred charges	173,873	9 206,204
10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9,827,435	
b	Less: accumulated depreciation	5,304,560	10c 4,472,120 4,522,875
11	Investments—publicly traded securities	2,349,835	11 4,172,251
12	Investments—other securities. See Part IV, line 11		12
13	Investments—program-related. See Part IV, line 11		13
14	Intangible assets		14
15	Other assets. See Part IV, line 11	610,476	15 580,449
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	19,236,196	16 19,959,002
		3,524,467	17 3,693,925
Liabilities			
17	Accounts payable and accrued expenses		18
18	Grants payable	828,100	19 872,825
19	Deferred revenue	1,425,326	20 1,297,708
20	Tax-exempt bond liabilities		21
21	Escrow or custodial account liability. Complete Part IV of Schedule D		22
22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		23 219,191 190,169
23	Secured mortgages and notes payable to unrelated third parties		24
24	Unsecured notes and loans payable to unrelated third parties		
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	139,281	25 109,119
26	<b>Total liabilities.</b> Add lines 17 through 25	6,136,365	26 6,163,746
Net Assets or Fund Balances			
	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27	Net assets without donor restrictions	12,548,428	27 13,214,196
28	Net assets with donor restrictions	551,403	28 581,060
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.		
29	Capital stock or trust principal, or current funds		29
30	Paid-in or capital surplus, or land, building, or equipment fund		30
31	Retained earnings, endowment, accumulated income, or other funds		31
32	<b>Total net assets or fund balances</b>	13,099,831	32 13,795,256
33	<b>Total liabilities and net assets/fund balances</b>	19,236,196	33 19,959,002

Form 990 (2023)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	29,856,447
2	29,037,321
3	819,126
4	13,099,831
5	-123,701
6	
7	
8	
9	
10	13,795,256

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

Form **990** (2023)

**SCHEDULE A**  
**(Form 990)**
**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2023**Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

**Counseling Service of Addison  
County**Employer identification number  
**03-0212396****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).)  
 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 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)  
 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 on 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). [Redacted]

(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)						
<b>Total</b>						

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

Schedule A (Form 990) 2023

**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2,213,374	3,275,714	2,124,493	7,068,923	2,634,546	17,317,050
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 <b>Total.</b> Add lines 1 through 3 .....	2,213,374	3,275,714	2,124,493	7,068,923	2,634,546	17,317,050
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 <b>Public support.</b> Subtract line 5 from line 4 .....						17,317,050

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4 .....	2,213,374	3,275,714	2,124,493	7,068,923	2,634,546	17,317,050
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	89,857	48,148	57,737	48,228	134,883	378,853
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 <b>Total support.</b> Add lines 7 through 10 .....						17,695,903
12 Gross receipts from related activities, etc. (see instructions) .....					12	119,413,886
13 <b>First 5 years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) .....	14	97.86 %
15 Public support percentage from 2022 Schedule A, Part II, line 14 .....	15	98.17 %
16a <b>33 1/3% support test — 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
b <b>33 1/3% support test — 2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test — 2023.</b> 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 <b>stop here</b> . 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 <b>10%-facts-and-circumstances test — 2022.</b> 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 <b>stop here</b> . 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 <b>Private foundation.</b> 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
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 .....						
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 .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						
<b>14 First 5 years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17 .....	18	%
<b>19a 33 1/3% support tests — 2023.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support tests — 2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>20 Private foundation.</b> 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 on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 (as 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).

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).

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 on 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 on 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 line 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.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

## Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

- A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- A family member of a person described on line 11a above?
- A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

## Section B. Type I Supporting Organizations

1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.

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.

	Yes	No
1		
2		

## Section C. Type II Supporting Organizations

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).

	Yes	No
1		

## Section D. All Type III Supporting Organizations

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?

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).

3 By reason of the relationship described on line 2, above, 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.

	Yes	No
1		
2		
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).

- The organization satisfied the Activities Test. Complete line 2 below.
- The organization is the parent of each of its supported organizations. Complete line 3 below.
- The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

## 2 Activities Test. Answer lines 2a and 2b below.

- 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.
- Did the activities described on line 2a, above, 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.

## 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- 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? If "Yes" or "No," provide details in Part VI.
- 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.

	Yes	No
2a		
2b		
3a		
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		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
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 <b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e <b>Discount</b> 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 0.015 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 0.035.	6		
7 Recoveries of prior-year distributions	7		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
Section C – Distributable Amount		Current Year	
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 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 <b>Distributable Amount.</b> 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	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i> )	5	
6	Other distributions (describe in Part VI). See instructions.	6	
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	
Section E – Distribution Allocations (see instructions)			
	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required— <i>explain in Part VI</i> ). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018 .....		
b	From 2019 .....		
c	From 2020 .....		
d	From 2021 .....		
e	From 2022 .....		
f	<b>Total of lines 3a through 3e</b>		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019 .....		
b	Excess from 2020 .....		
c	Excess from 2021 .....		
d	Excess from 2022 .....		
e	Excess from 2023 .....		

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**Schedule B**  
**(Form 990)**

 Department of the Treasury  
 Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

**2023**
 Attach to Form 990, 990-EZ, or 990-PF.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

**Counseling Service of Addison County**

Employer identification number

**03-0212396**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

 501(c)( 3 ) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.
**General Rule**
 For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.
**Special Rules**
 For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

 For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

 For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

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

Counseling Service of Addison

## Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	AHS - OPERATIONS & PLANNING DIVISION 103 SOUTH MAIN STREET WATERBURY VT 05671	\$ 1,219,112	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
Attach to Form 990.Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**Open to Public  
Inspection

Name of the organization

**Counseling Service of Addison  
County**

Employer identification number

**03-0212396****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	<b>held at the End of the Tax Year</b>
a Total number of conservation easements .....	<b>2a</b> .....
b Total acreage restricted by conservation easements .....	<b>2b</b> .....
c Number of conservation easements on a certified historic structure included on line 2a .....	<b>2c</b> .....
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	<b>2d</b> .....
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....	
4 Number of states where property subject to conservation easement is located .....	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1 .....	\$ .....
(ii) Assets included in Form 990, Part X .....	\$ .....
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1 .....	\$ .....
b Assets included in Form 990, Part X .....	\$ .....

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

DAA

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 **Counseling Service of Addison**

03-0212396

Page 2

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange program
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other .....
c <input type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? .....

Yes  No

**Part IV Escrow and Custodial Arrangements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? .....

Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? .....

Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII .....

**Part V Endowment Funds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance .....	38,999	35,817	41,414	32,135	33,010
b Contributions .....					
c Net investment earnings, gains, and losses .....	2,237	3,182	-5,597	9,279	-875
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....					
f Administrative expenses .....					
g End of year balance .....	41,236	38,999	35,817	41,414	32,135

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ....., %

b Permanent endowment 100.00 %

c Term endowment ....., %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? .....

Yes  No

(ii) Related organizations? .....

Yes  No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? .....

Yes  No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....		737,247		737,247
b Buildings .....	7,943,428		4,319,280	3,624,148
c Leasehold improvements .....	126,713		123,155	3,558
d Equipment .....	1,020,047		862,125	157,922
e Other .....				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....

4,522,875

Schedule D (Form 990) 2023

**Part VII Investments – Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))</b> .....		

**Part VIII Investments – Program Related**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))</b> .....		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))</b> .....	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes .....	
(2) <b>Operating Lease Liability</b> .....	<b>109,119</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))</b> .....	<b>109,119</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .....

Schedule D (Form 990) 2023 **Counseling Service of Addison** 03-0212396

Page 4

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements .....	1	<b>29,732,746</b>
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments .....	2a	<b>-123,701</b>
b	Donated services and use of facilities .....	2b	
c	Recoveries of prior year grants .....	2c	
d	Other (Describe in Part XIII.) .....	2d	
e	Add lines 2a through 2d .....	2e	<b>-123,701</b>
3	Subtract line 2e from line 1 .....	3	<b>29,856,447</b>
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b	Other (Describe in Part XIII.) .....	4b	
c	Add lines 4a and 4b .....	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....	5	<b>29,856,447</b>

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements .....	1	<b>29,037,321</b>
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities .....	2a	
b	Prior year adjustments .....	2b	
c	Other losses .....	2c	
d	Other (Describe in Part XIII.) .....	2d	
e	Add lines 2a through 2d .....	2e	
3	Subtract line 2e from line 1 .....	3	<b>29,037,321</b>
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b	Other (Describe in Part XIII.) .....	4b	
c	Add lines 4a and 4b .....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	5	<b>29,037,321</b>

**Part XIII Supplemental Information**

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

**Part V, Line 4 - Intended Uses for Endowment Funds**

The fund is established in memory of Barbara Lowrie Gibb, to support the programs of the Counseling Service of Addison County.

**Part X - FIN 48 Footnote**

Consideration has been given to uncertain tax positions. The federal income tax returns for the years ended after June 30, 2021, remain open for potential examination by major tax jurisdictions, generally for three years after they were filed.



**SCHEDULE J**  
 (Form 990)

 Department of the Treasury  
 Internal Revenue Service

**Compensation Information**

 For certain Officers, Directors, Trustees, Key Employees, and Highest  
 Compensated Employees

 Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 Attach to Form 990.

 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**Open to Public  
Inspection

Name of the organization

**Counseling Service of Addison  
County**Employer identification number  
**03-0212396**
**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)

**Yes****No**

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**1b** **X**

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**2** **X**

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4a** **X****4b** **X****4c** **X**

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....

**c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**5a** **X****5b** **X**

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**6a** **X****6b** **X**

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**7** **X**

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**8** **X**

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

**9**
**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**
**Schedule J (Form 990) 2023**

Schedule J (Form 990) 2023      **Counseling Service of Addison**      03-0212396  
**Part II      Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

Page 2

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>Gregory Mairs</b>	<b>301,495</b>	<b>0</b>	<b>0</b>	<b>9,352</b>	<b>31,235</b>	<b>342,082</b>	<b>0</b>
1 <b>Director of DS &amp; AOP</b>	0	0	0	0	0	0	0
<b>Brittany Crowley</b>	<b>199,775</b>	<b>0</b>	<b>0</b>	<b>2,132</b>	<b>18,483</b>	<b>220,390</b>	<b>0</b>
2 <b>Psychiatrist</b>	0	0	0	0	0	0	0
<b>Rachel Lee</b>	<b>166,173</b>	<b>0</b>	<b>0</b>	<b>5,313</b>	<b>19,950</b>	<b>191,436</b>	<b>0</b>
3 <b>Executive Director</b>	0	0	0	0	0	0	0
<b>Annamarie Schrader</b>	<b>132,578</b>	<b>0</b>	<b>0</b>	<b>3,882</b>	<b>20,393</b>	<b>156,853</b>	<b>0</b>
4 <b>Adv. Practice Nurse</b>	0	0	0	0	0	0	0
<b>William Claessens</b>	<b>122,392</b>	<b>0</b>	<b>0</b>	<b>4,051</b>	<b>25,942</b>	<b>152,385</b>	<b>0</b>
5 <b>CFO</b>	0	0	0	0	0	0	0
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**Part I, Line 1a - Fringe or Expense Explanation**

The organization provides grossed up payments to employees from time to time based on their tenure with the organization. During 2023, Greg Mairs and Alexander Smith, both highly compensated employees listed on Form 990, Part VII, were recipients of such payments.

**Part I, Line 7 - Non-Fixed Payments Provided**

The Organization paid one-time bonuses to certain listed persons during FY 2024. Additionally, accrued paid time off was paid to those that qualified during FY 2024.

**SCHEDULE K**  
**(Form 990)**

**Supplemental Information on Tax-Exempt Bonds**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
 Attach to Form 990.

 Department of the Treasury  
 Internal Revenue Service

Name of the organization

 Counselling Service of Addison  
 County

**Part I Bond Issues**

		Name of the organization						Employer identification number		
		Counselling Service of Addison County						03-0212396		
		Part I Bond Issues						Part II Proceeds		
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased	(h) On behalf of issuer	(i) Pooled financing		
A VEHBFA - 2015	23-1154467924166GC9	08/01/15	2,315,000	Building		X	X	Yes	No	Yes
B										
C										
D										

	A	B	C	D
1 Amount of bonds retired				
2 Amount of bonds legally defeased				
3 Total proceeds of issue		2,315,000		
4 Gross proceeds in reserve funds				
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows				
7 Issuance costs from proceeds		61,085		
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds		2,253,915		
11 Other spent proceeds				
12 Other unspent proceeds				
13 Year of substantial completion		2016		
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	Yes	No	Yes	No
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		
16 Has the final allocation of proceeds been made?	X			
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X			

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

Schedule K (Form 990) 2023

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
2 Are there any lease arrangements that may result in private business use of bond-financed property?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
3a Are there any management or service contracts that may result in private business use of bond-financed property?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
c Are there any research agreements that may result in private business use of bond-financed property?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
Part IV Arbitrage	A		B		C		D	
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
2 If "No" to line 1, did the following apply?	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
a Rebate not due yet?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
b Exemption to rebate?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
c No rebate due?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
3 Is the bond issue a variable rate issue?	<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	

**Part IV Arbitrage (continued)**

	A	B	C	D
	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?				
b Name of provider				
c Term of hedge				
d Was the hedge superintegrated?				
e Was the hedge terminated?				
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?	X			
b Name of provider				
c Term of GIC				
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?				
6 Were any gross proceeds invested beyond an available temporary period?	X			
7 Has the organization established written procedures to monitor the requirements of section 148?	X			

**Part V Procedures To Undertake Corrective Action**

	A	B	C	D
	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?				
	X			

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.



**SCHEDULE O  
(Form 990)**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 Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**Open to Public  
InspectionName of the organization **Counseling Service of Addison  
County**Employer identification number  
**03-0212396****Form 990, Part III, Line 4d - All Other Accomplishments****ADULT SERVICES: FULL RANGE OF OUTPATIENT COUNSELING FOR****COMMUNITY MEMBERS OVER THE AGE OF 18****Emergency Screening****Substance Abuse****Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

The Form 990 is first reviewed by the CFO and the Director of Operations & Organizational Development. A further review of the Form 990 is then performed by the Finance Committee of the Board of Directors and Organizations Executive Director for final approval. A copy of the final version of the 990 is given to all Board Members before filing.

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

All Board Members are required to disclose conflicting relationships to the Board President and Executive Director. If a conflict of interest arises the Board President along with the Executive Committee of the Board meet about the specific situation to make certain the individuals involved are aware of the situation and to map an appropriate course of action.

**Form 990, Part VI, Line 15a - Compensation Process for Top Official**

When determining compensation for the Executive Director, the Director of Operations & Organizational Development uses a standardized agency compensation formula. The compensation formula is then annualized. If

there is consideration of modifying compensation outside of the standard  
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

Counseling Service of Addison

Employer identification number

03-0212396

compensation formula (other than change of duties or responsibilities) a Board committee and/or the Board President would review in conjunction with the Director of Operations & Organizational Development. The compensation amount would then be presented by the Director of Operations & Organizational Development to the Board of Directors or Executive Committee for their review and any revision and final approval. As part of their oversight function, the Board of Directors regularly reviews the specific pay and benefits package for each senior employee, including the Executive Director and each member of the Management Team.

**Form 990, Part VI, Line 15b - Compensation Process for Officers**

The Director of Operations & Organizational Development uses a standardized agency compensation formula when determining compensation for other officers, and key employees. The compensation formula is then annualized. If there is a consideration of modifying compensation outside of the standard compensation formula (other than change of duties or responsibilities) the Executive Director has final authority. However, pay for officers and other key staff is regularly reviewed by the Board of Directors.

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**

The governing documents and conflict of interest policy can be accessed by requesting them from the Chief Financial Officer, Compliance Officer, the Executive Director or Executive Director's secretary. The financial statements are available for public viewing at 89 Main Street and 109 Catamount locations; Otherwise copies can be requested from the Chief Financial Officer.