

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: VALLEY CITIES COUNSELING AND CONSULTATION. Doing business as. Number and street (or P.O. box if mail is not delivered to street address): 325 WEST GOWE STREET. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: KENT, WA 98032

D Employer identification number: 91-6063183. E Telephone number: (253) 833-7444. G Gross receipts \$ 58,659,516

F Name and address of principal officer: SHEKH ALI, 33405 8TH AVE S SUITE 200, FEDERAL WAY, WA 98003

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: WWW.VALLEYCITIES.ORG

K Form of organization: Corporation

L Year of formation: 1965. M State of legal domicile: WA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: COMPASSION, CONNECTION, COMMUNITY - STRENGTHENING COMMUNITIES THROUGH THE DELIVERY OF HOLISTIC, INTEGRATED BEHAVIORAL HEALTH SERVICES THAT PROMOTE HOPE, RECOVERY, AND IMPROVED QUALITY OF LIFE. 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: 9. 4 Number of independent voting members of the governing body: 9. 5 Total number of individuals employed in calendar year 2023: 718. 6 Total number of volunteers: 14. 7a Total unrelated business revenue: 0. 7b Net unrelated business taxable income: 0.

Revenue

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: Contributions and grants, Program service revenue, Investment income, Other revenue, Total revenue.

Expenses

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: Grants and similar amounts paid, Benefits paid, Salaries, Professional fundraising fees, Total fundraising expenses, Other expenses, Total expenses, Revenue less expenses.

Net Assets or Fund Balances

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: Total assets, Total liabilities, Net assets or fund balances.

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 SHEKH ALI CEO, Date 2024-08-30, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2024-08-30, Check if self-employed, PTIN P01217304, Firm's name MOSS ADAMS LLP, Firm's EIN 91-0189318, Firm's address 2707 COLBY AVENUE SUITE 801, EVERETT, WA 98201, Phone no. (425) 259-7227

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

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:

COMPASSION, CONNECTION, COMMUNITY - STRENGTHENING COMMUNITIES THROUGH THE DELIVERY OF HOLISTIC, INTEGRATED BEHAVIORAL HEALTH SERVICES THAT PROMOTE HOPE, RECOVERY, AND IMPROVED QUALITY OF LIFE.

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 \$ 25,124,526 including grants of \$ 26,878) (Revenue \$ 32,739,079)

VALLEY CITIES COUNSELING AND CONSULTATION (VALLEY CITIES), A NOT-FOR-PROFIT COMMUNITY BEHAVIORAL HEALTH CENTER, HAS BEEN THE LOCAL SOURCE FOR QUALITY BEHAVIORAL HEALTH COUNSELING AND SUBSTANCE USE COUNSELING SINCE 1965 IN WASHINGTON STATE WITH CLINICS IN AUBURN, FEDERAL WAY, KENT, RENTON, MERIDIAN AT NORTHGATE, RAINIER BEACH, ENUMCLAW, MIDWAY, PIKE PLACE, BITTER LAKE, AND THE COHEN VETERANS NETWORK IN LAKEWOOD. VALLEY CITIES SERVES APPROXIMATELY 20,000 INDIVIDUALS EACH YEAR. VALLEY CITIES ALSO PROVIDES ADULT INPATIENT BEHAVIORAL HEALTH SERVICES IN SEATTLE AND KENT. VALLEY CITIES IS ACCREDITED BY THE JOINT COMMISSION ON THE ACCREDITATION OF HEALTHCARE ORGANIZATIONS (JCAHO) AND COMMISSION ON ACCREDITATION OF REHABILITATION FACILITIES (CARF). VALLEY CITIES PROVIDES LICENSED MENTAL HEALTH AND SUBSTANCE USE COUNSELING FOR YOUTH AND ADULTS; SUPPORTED EMPLOYMENT AND EDUCATION SERVICES; OUTREACH SERVICES AND HOUSING PROGRAMS FOR THE HOMELESS; FAMILY SUPPORT PROGRAMS OFFERING YOUTH AND FAMILY ACTIVITIES; AND SPECIALIZED VETERANS SERVICES THAT DELIVER COUNSELING AND FAMILY SUPPORT SERVICES TO VETERANS AND THEIR FAMILIES. ADDITIONALLY, VALLEY CITIES PROVIDES VOLUNTARY INPATIENT WITHDRAWAL MANAGEMENT AND RESIDENTIAL CHEMICAL DEPENDENCY TREATMENT FOR ADULTS, AS WELL AS INVOLUNTARY SECURE WITHDRAWAL MANAGEMENT AND PSYCHIATRIC TREATMENT FOR ADULTS. VALLEY CITIES CONTINUES TO INTEGRATE TRAINED AND CERTIFIED PEER SUPPORT SPECIALISTS INTO ALL PROGRAMS, ALLOWING THEIR OWN RECOVERY, AND MOTIVATING OTHERS TO FIND HOPE AND GROWTH IN THEIR RECOVERY PROCESS. VALLEY CITIES CLINICS OFFER A UNIQUE MODEL OF CARE, TEAM-BASED CARE. ALL CLIENTS ARE ASSIGNED TO A CASE MANAGER WHO THEN ASSISTS THEM IN CONNECTING TO RESOURCES IN THE AGENCY AND IN THE COMMUNITY. CLINICIANS ARE TRAINED IN EVIDENCED BASED TREATMENT MODALITIES INCLUDING CBT+ (TRAUMA FOCUSED COGNITIVE BEHAVIORAL THERAPY FOR CHILDREN). THROUGH CARE COORDINATION, VALLEY CITIES STILL TREATS CHILDREN, ADULTS AND OLDER ADULTS, BUT AS A TEAM APPROACH SO EACH INDIVIDUAL GETS THE FOCUS THAT THEY NEED. SERVICES ARE PROVIDED TO MEET THE NEEDS OF CHILDREN, YOUTH AND THEIR FAMILIES WITH MENTAL ILLNESSES OR EMOTIONAL DISTURBANCES; CHILDREN, YOUTH AND FAMILIES WHO ARE IN CRISES; AND CHILDREN AND YOUTH WHO ARE VICTIMS OF TRAUMA OR FAMILY VIOLENCE. THESE SERVICES INCLUDE INDIVIDUAL AND FAMILY COUNSELING; IN HOME FAMILY SUPPORT AND ADVOCACY; SCHOOL-BASED COUNSELING; CRISES INTERVENTION; CASE MANAGEMENT; PSYCHIATRIC ASSESSMENT; CASE COORDINATION WITH OTHER SERVICE PROVIDERS; MEDICATION MANAGEMENT; SUPPORT GROUPS AND SKILLS FOR TRAINING PARENTS; OUTREACH CLINICAL TEAMS FOR HOMELESS FAMILIES; COMMUNITY CONSULTATION AND EDUCATION; AND SPECIALIZED TREATMENT FOR THOSE WITH CO-OCCURRING MENTAL HEALTH AND SUBSTANCE USE DISORDERS. SERVICES ARE ALSO PROVIDED TO ASSIST ADULTS AND THEIR FAMILIES WITH SUBSTANCE USE SERVICES. SERVICES ARE TRAUMA-INFORMED AND DESIGNED WITH AN EMPHASIS ON RECOVERY AND HOPE. VALLEY CITIES PROVIDES EMPLOYMENT AND EDUCATIONAL SERVICES SO THAT CLIENTS CAN BE SUPPORTED TO RETURN TO WORK OR SCHOOL. THE SUBSTANCE USE COUNSELING SERVICES INCLUDE INPATIENT, INTENSIVE OUTPATIENT, OUTPATIENT AND SPECIALIZED RELAPSE PREVENTION SERVICES AND ARE INTEGRATED WITH THE MENTAL HEALTH SERVICES FOR THOSE CLIENTS THAT HAVE CO-OCCURRING MENTAL HEALTH AND SUBSTANCE USE PROBLEMS. VALLEY CITIES' PROGRAMS CONSIST OF: CASE MANAGER AT EACH OUTPATIENT CLINIC; PEER SUPPORT SERVICES; CHILDREN'S WRAPAROUND SERVICES; FAMILY TREATMENT COURT WRAPAROUND.SCHOOL-BASED SERVICES (AUBURN, FEDERAL WAY, AND KENT SCHOOL DISTRICTS) - VALLEY CITIES SCHOOL-BASED TEAM REDUCES BARRIERS AND IMPROVES YOUTH'S LIVES BY MEETING STUDENTS WHERE THEY SPEND MUCH OF THEIR TIME AT SCHOOL. THE UNIQUE SKILLS OF THE SCHOOL BASED TEAM FILL A NEED IN THE COMMUNITY BY PROVIDING MENTAL HEALTH AND PREVENTION SERVICES THE SCHOOLS ARE NOT SET UP TO MEET. THROUGH PARTNERSHIPS WITH THE SCHOOL DISTRICTS THE PROGRAM'S SERVICES SUPPORT THE WHOLE YOUTH, HELPING THEM THRIVE IN SCHOOL, AT HOME, AND IMPROVE OVERALL WELLNESS. THE VALLEY CITIES TEAM HAS CONTRACTS THAT SUPPORT THIS WORK INCLUDING CITY OF FEDERAL WAY, AUBURN SCHOOL DISTRICT, FEDERAL WAY SCHOOL DISTRICT, KENT SCHOOL DISTRICT, AS WELL AS FUNDING THROUGH MEDICAID. IN 2023 VALLEY CITIES RECEIVED SPECIAL ESSER FUNDING THROUGH THE OFFICE OF SUPERINTENDENT OF PUBLIC INSTRUCTION. VALLEY CITIES SERVED 188 YOUTH DURING 2023. WHILE MOST STUDENTS ARE SERVED AT THE SCHOOL DURING THE SCHOOL DAY, THE SCHOOL BASED TEAM ALSO OFFERS TELEHEALTH APPOINTMENTS AND COMMUNITY OUTREACH DURING SCHOOL BREAKS. PREVENTION AND COMMUNITY SUPPORT (PCSP) PROGRAM - THE PREVENTION AND COMMUNITY SUPPORT PROGRAM (PCSP) COLLABORATES WITH SCHOOLS, MENTAL HEALTH PROVIDERS, AND OTHER COMMUNITY-BASED ORGANIZATIONS TO PROVIDE ONE-ON-ONE AND SMALL GROUP ADVOCACY, MENTORING, AND PSYCHOEDUCATION SESSIONS FOR YOUTH DESIGNED TO IMPROVE OVERALL MENTAL HEALTH OUTCOMES. IN ADDITION TO PROGRAM FACILITATION, PCSP STAFF ALSO PROVIDE PROFESSIONAL DEVELOPMENT WORKSHOPS AND TRAINING OPPORTUNITIES TO VARIOUS STAKEHOLDERS TO IMPROVE SERVICE PROVISION FOR LGBTQ+ PEOPLE. PROGRAM STAFF ARE TRAINED IN YOUTH PROGRAM QUALITY IMPROVEMENT AND ARE COMMITTED TO AMPLIFYING YOUTH VOICE, ENCOURAGING POSITIVE IDENTITY DEVELOPMENT, AND BRINGING ATTENTION AND VISIBILITY TO THE ISSUES IMPACTING YOUNG PEOPLE'S LIVES, INCLUDING POVERTY, RACISM, COMMUNITY VIOLENCE, MENTAL HEALTH CONCERNS, SUBSTANCE ABUSE, CLIMATE CHANGE, THE SCHOOL-TO-PRISON PIPELINE, ETC. THE PCSP HAS BEEN DESIGNED TO SUPPORT THE DIVERSE NEEDS OF MARGINALIZED AND MINORITIZED VULNERABLE YOUTH AND EMERGING ADULT POPULATIONS. ONE SUCH PROGRAM, REAL TALK FOR TEENS, PARTNERS WITH SEVERAL SOUTH KING COUNTY SCHOOLS TO MEET THE NUANCED NEEDS OF LGBTQ+ YOUTH AND THEIR ALLIES. THESE LONG-HAUL EFFORTS HAVE BEEN GUIDED BY ONE DEDICATED FULL-TIME STAFF PERSON WHO HAS BEEN WITH THE PROGRAM FOR ALMOST THIRTEEN YEARS. AS A RESULT OF PROGRAM PARTICIPATION, YOUTH WERE BETTER EQUIPPED TO HANDLE DIFFICULT LIFE EVENTS USING HEALTHY COPING STRATEGIES AND IDENTIFIED HAVING SOMEONE TO TALK TO AS THE PRIMARY BENEFIT OF PARTICIPATING IN THE REAL TALK PROGRAM. THE PCSP IS FUNDED BY TWO CONTRACTS THROUGH KING COUNTY'S BEST STARTS FOR KIDS AND THE YOUTH AND FAMILY SERVICES ASSOCIATION, AS WELL AS DONATIONS PROVIDED IN SUPPORT OF LGBTQ+ YOUTH.EXPANDED COMMUNITY SERVICES (ECS) PROGRAM - CLIENTS RECEIVE PERSONAL CARE SERVICES, MEDICATION OVERSIGHT, AND CONTRACTED BEHAVIOR SUPPORT SERVICES. RESIDENTIAL PROVIDERS MAY OFFER INCREASED STAFF OR ACTIVITIES TO SUPPORT THE CLIENT IN THE RESIDENCE. CLIENT SERVICES AND SUPPORTS ARE AVAILABLE 24-HOURS PER DAY BY ON-SITE STAFF WHO PROVIDE SUPERVISION AND SUPPORT. THE CONTRACTED BEHAVIOR SUPPORT SERVICES INCLUDE PERSON-CENTERED, ON-SITE CLIENT TRAINING FOR THE CLIENT AND CAREGIVING STAFF, HOMEOWNERS, GUARDIANS AND FAMILIES; AN INDIVIDUALIZED CRISIS RESPONSE AND BEHAVIOR SUPPORT PLAN THAT IS REVIEWED MONTHLY AND MODIFIED AS THE CLIENT'S NEEDS CHANGE; AND MONTHLY PSYCHOPHARMACOLOGICAL MEDICATION REVIEWS. ECS IS AVAILABLE IN ADULT FAMILY HOMES, ASSISTED LIVING FACILITIES, AND ENHANCED ADULT RESIDENTIAL CARE FACILITIES. ECS IS FUNDED THROUGH DSHS WHO RECEIVES AND DISTRIBUTES REFERRALS TO VALLEY CITIES. THE GOAL OF THIS PROGRAM IS TO SUPPORT CLIENTS IN BEING SUCCESSFUL IN COMMUNITY AND STAYING OUT OF PSYCHIATRIC HOSPITALS AND JAILS. SENIOR CENTER PROGRAM - SENIOR CENTER IS A CONTRACT WITH BOTH CITY OF KENT AND SEATTLE. VALLEY CITIES BRINGS GROUP AND INDIVIDUAL TREATMENT TO KENT AND SEATTLE (PIKE STREET) SENIOR CENTERS. THESE GROUPS ARE SUPPORT BY STAFF AT THE KENT, AUBURN, PIKE CLINICS AND ECS STAFF. THROUGH THIS CONTRACT VALLEY CITIES CAN PROVIDE SERVICES TO THE OLDER ADULT POPULATION, SPECIFICALLY THOSE WHO ARE ON MEDICARE, A WIDELY UNDERSERVED POPULATION DUE TO LACK OF PROVIDERS. IN 2023, THE PROGRAM OFFERED 5 DIFFERENT GROUPS, AND BETWEEN 4-5 SESSIONS A WEEK WERE OFFERED TO SENIORS AT THE KENT AND PIKE CENTERS. GROUP TOPICS INCLUDED GRIEF AND LOSS, SUPPORT GROUP, TAI CHI, BE WELL WORKSHOPS, AND A WOMEN'S GROUP. (SEE CONTINUATION)

4b (Code:) (Expenses \$ 18,681,975 including grants of \$) (Revenue \$ 15,339,482)

MEDICAL SERVICES - MEDICAL SERVICES INCLUDES BOTH STAFF PSYCHIATRISTS AND NURSE PRACTITIONERS. THEY PROVIDE PSYCHIATRIC EVALUATIONS AND MEDICATION MANAGEMENT SERVICES TO ANY CLIENT WHO NEEDS PSYCHIATRIC CARE.CLINICAL SUPPORT SERVICES - CLINICAL SUPPORT SERVICES INCLUDES INFORMATION SYSTEMS, ACCESS SERVICES INCLUDING ALL TELEPHONE SCREENING AND INITIAL INTAKE SERVICES, AFTER-HOURS CRISES TEAM, FRONT DESK SUPPORT, MEDICAL RECORDS, CALL CENTER AND QUALITY MANAGEMENT SERVICES. THESE PROGRAMS DIRECTLY SUPPORT ALL CLINICAL PROGRAMS BY PROVIDING EITHER CLIENT ASSISTANCE AND/OR DATA COLLECTION AND REPORTING IN ORDER TO MANAGE CLIENT CARE.RECOVERY PLACE SEATTLE (RPS) - RECOVERY PLACE SEATTLE (RPS) IS A RESIDENTIAL TREATMENT FACILITY AND HOUSES A LICENSED MEDICALLY MONITORED 33 BED DETOXIFICATION SERVICE WHICH PROVIDES MEDICAL DETOXIFICATION INPATIENT SERVICES FOR PEOPLE WHO NEED SUPPORT TO SAFELY WITHDRAW FROM DRUG OR ALCOHOL USE. THIS 33-BED SERVICE PROVIDES SERVICES FOR A 3-5 DAY TYPICAL STAY. RPS ALSO HOUSES A 42 BED 28-DAY INTENSIVE INPATIENT PROGRAM FOR INDIVIDUALS LIVING WITH SUBSTANCE USE DISORDER CONCERNS. THIS PROGRAM OFFERS STRUCTURED, HOLISTIC, AND EVIDENCE-BASED PRACTICES, INCLUDING RELAPSE PREVENTION, COPING MECHANISMS (BOTH ABSTINENCE-BASED AND HARM REDUCTION), AND RE-CONNECTION TO COMMUNITY AND RESOURCES. CLIENTS PARTICIPATE IN COUNSELING AND SUPPORT GROUPS. THE AVERAGE DAILY CENSUS FOR DETOX AND RESIDENTIAL FOR 2023 WAS 14 AND 22, RESPECTIVELY.RECOVERY PLACE KENT (RPK) - RECOVERY PLACE KENT (RPK) OPENED IN DECEMBER 2019 WITH TWO 16 BED SERVICES AND IS WASHINGTON STATE'S FIRST DUALY LICENSED CHEMICAL DEPENDENCY & PSYCHIATRIC FACILITY. THE EVALUATION AND TREATMENT PROGRAM PROVIDES INPATIENT CRISIS STABILIZATION SERVICES TO INDIVIDUALS WHO HAVE BEEN DETAINED UNDER THE INVOLUNTARY TREATMENT ACT (ITA) FOR DANGER TO SELF, DANGER TO OTHERS, OR GRAVE DISABILITY RELATED TO A PSYCHIATRIC ILLNESS. THE INTERDISCIPLINARY TREATMENT TEAM PROVIDES PSYCHIATRIC EVALUATION, MEDICATION MANAGEMENT, INDIVIDUAL MENTAL HEALTH AND SUBSTANCE USE DISORDER COUNSELING, GROUP ACTIVITIES, PEER SUPPORT, COORDINATION WITH KING COUNTY ITA COURT, AND DISCHARGE PLANNING TO RE-CONNECT CLIENTS TO COMMUNITY SUPPORTS. THE SECURE WITHDRAWAL MANAGEMENT PROGRAM OPENED DECEMBER 2019 IN RESPONSE TO HOUSE BILL 1713 "RICKY'S LAW". THE SECURE WITHDRAWAL MANAGEMENT SERVICES PROVIDES BOTH MEDICAL

4c	(Code:) (Expenses \$	7,123,413	including grants of \$)	(Revenue \$ 6,504,928)
<p>HOUSING SUPPORT SERVICES - VALLEY CITIES OPERATES PERMANENT SUPPORTIVE HOUSING PROGRAMS THAT PROVIDE RENTAL ASSISTANCE WITH HOME-BASED CASE MANAGEMENT SERVICES FOR HOMELESS INDIVIDUALS AND HOMELESS FAMILIES. SUPPORTIVE SERVICES IN THESE PROGRAMS ADDRESS EVENTS AND CIRCUMSTANCES THAT UNDERLIE OR CONTRIBUTE TO THE INABILITY TO OBTAIN AND MAINTAIN AFFORDABLE AND STABLE HOUSING. THIS INCLUDES SHELTER PLUS CARE, VALLEY CITIES LANDING, VALLEY CITIES PLACE AND PHOENIX RISING PERMANENT SUPPORTIVE HOUSING PROJECTS DEDICATED TO SERVING INDIVIDUALS, AND FAMILIES. TWELVE UNITS AT VALLEY CITIES LANDING AND EIGHT UNITS IN THE HOMELESS SERVICE ENHANCEMENT PROGRAM ARE DEDICATED FOR HOMELESS "VETERANS." RESIDENTS ENGAGE IN ON-SITE AND COMMUNITY-BASED SERVICES THAT HELP THEM LIVE WITH STABILITY, AUTONOMY AND DIGNITY. FAMILIES FIRST - WITH FUNDING FROM THE KING COUNTY HOUSING AUTHORITY (24 VOUCHERS), THE FAMILIES FIRST PROGRAM IS DESIGNED TO PROVIDE HOUSING PLACEMENT AND SUPPORTIVE SERVICES TO 24 HIGH NEEDS FAMILIES IN KING COUNTY WHO HAVE HAD AT LEAST ONE CHILD OR ARE IN IMMINENT DANGER OF HAVING A CHILD REMOVED FROM THE HOME BY CHILD PROTECTIVE SERVICES. THE GOAL OF THE PROJECT IS REUNIFICATION OF THE FAMILY AND INCREASING HOUSING STABILITY AND SELF-SUFFICIENCY. THIS IS ACCOMPLISHED THROUGH INDIVIDUALIZED, INTENSIVE SERVICES TO FAMILIES ALONG WITH A FAMILY UNIFICATION PROGRAM (FUP) SECTION 8 VOUCHER (TENANT-BASED VOUCHERS) THAT CAN BE USED IN THE PRIVATE HOUSING MARKET. IN 2023, THIS PROGRAM SERVED 34 INDIVIDUALS AND A SUCCESS RATE OF 82% OF FAMILIES REMAINING STABLY HOUSED FOR AT LEAST 1 OR MORE YEARS. MENTAL HEALTH FIRST AID (MHFA) PROGRAM - VALLEY CITIES CONTINUES ITS PARTNERSHIP WITH KING COUNTY TO MAINTAIN A PROGRAM DESIGNED TO INCREASE THE NUMBER OF PEOPLE IN THE COMMUNITY TRAINED IN MENTAL HEALTH FIRST AID (MHFA). THE FOCUS IS TO REDUCE THE STIGMA ASSOCIATED WITH BEHAVIORAL HEALTH DISORDERS, TEACH PARTICIPANTS THE SIGNS AND SYMPTOMS OF MENTAL HEALTH CHALLENGES, HOW TO TALK WITH SOMEONE EXPERIENCING A CHALLENGE AND HOW TO CONNECT THEM TO PROFESSIONAL RESOURCES. TRAINING IS PROVIDED TO THE PUBLIC, INCLUDING PARTNERSHIPS WITH MANY ORGANIZATIONS, WITH THE FOCUS ON INCLUSION FOR ALL REGARDLESS OF GEOGRAPHIC LOCATION, RACE, OR NATIONALITY. IN 2023, 1857 INDIVIDUALS PARTICIPATED IN A MHFA TRAINING AND 146 MHFA TRAININGS WERE HELD; 70 OF THOSE WERE ON YOUTH MENTAL HEALTH AND 76 WERE ON ADULT MENTAL HEALTH, 16 WERE TAUGHT IN SPANISH. IN RESPONSE TO COVID-19, MHFA TRAININGS WERE HELD VIRTUALLY WITH DIRECTION AND TOOLS FROM THE NATIONAL COUNCIL OF BEHAVIORAL HEALTH. SUBSTANCE USE DISORDER (SUD) SERVICES - SUD SERVICES PROVIDE A COMPREHENSIVE RANGE OF TREATMENTS AND SUPPORT TAILORED TO INDIVIDUALS FACING SUBSTANCE ABUSE AND ADDICTION CHALLENGES. THIS INCLUDES THOROUGH ASSESSMENTS TO UNDERSTAND THE DISORDER'S SCOPE, SUPERVISED DETOXIFICATION FOR SAFE WITHDRAWAL MANAGEMENT, AND VARIOUS COUNSELING MODALITIES INDIVIDUAL, GROUP, AND FAMILY THERAPY TO ADDRESS UNDERLYING ISSUES AND DEVELOP COPING STRATEGIES. PEER SUPPORT PROGRAMS, SUCH AS 12-STEP INITIATIVES, OFFER COMMUNITY REINFORCEMENT. EDUCATIONAL EFFORTS FOCUS ON PREVENTION AND PROMOTING HEALTHY BEHAVIORS, WHILE RELAPSE PREVENTION STRATEGIES ARE CRUCIAL FOR SUSTAINING RECOVERY. SPECIALIZED DUAL DIAGNOSIS TREATMENT MEETS THE NEEDS OF INDIVIDUALS WITH CO-OCCURRING MENTAL HEALTH DISORDERS. AFTERCARE SERVICES AND SUPPORT, INCLUDING ACCESS TO COMMUNITY RESOURCES LIKE HOUSING AND EMPLOYMENT ASSISTANCE, ARE PROVIDED BY A MULTIDISCIPLINARY TEAM OF ADDICTION SPECIALISTS, COUNSELORS, THERAPISTS, PHYSICIANS, NURSES, AND SOCIAL WORKERS, ENSURING PERSONALIZED AND EFFECTIVE TREATMENT. HUB AND SPOKES SERVICES, ALSO KNOWN AS MATCH PROGRAM (MEDICATION-ASSISTED TREATMENT & COMMUNITY HEALTH) - IN RESPONSE TO THE OPIOID EPIDEMIC, VALLEY CITIES BEHAVIORAL HEALTH LAUNCHED THE MATCH PROGRAM IN COLLABORATION WITH SAMHSA AND THE HEALTH CARE AUTHORITY. MATCH PROVIDES LOW-BARRIER ACCESS TO MEDICATIONS FOR OPIATE USE DISORDER (MOUD) AND RELATED SUPPORT SERVICES, FOCUSING ON RAPID INDUCTION AND STABILIZATION OF INDIVIDUALS WITH OPIOID USE DISORDER. SERVICES INCLUDE ON-SITE ADMINISTRATION OF MEDICATIONS LIKE BUPRENORPHINE AND DISTRIBUTION OF NALOXONE AND FENTANYL TEST STRIPS AT ALL LOCATIONS TO COMBAT OVERDOSES. CARE NAVIGATORS, PEER SUPPORT SPECIALISTS, DATA COORDINATORS, AND NURSE CARE MANAGERS ASSIST CLIENTS IN ACCESSING PRIMARY CARE, DENTAL CARE, BEHAVIORAL HEALTH SERVICES, HOUSING SUPPORT, EMPLOYMENT ASSISTANCE, AND RECOVERY SUPPORT. MATCH STAFF ENGAGE IN CONTINUING EDUCATION AND COLLABORATIVE LEARNING WITH MOUD PROVIDERS TO IMPROVE COMMUNITY UNDERSTANDING AND TREATMENT STRATEGIES, CONTRIBUTING QUANTITATIVE AND QUALITATIVE DATA TO ENHANCE SERVICE OUTCOMES. LOW-BARRIER BUPRENORPHINE SERVICE EXPANSION PROGRAM - VALLEY CITIES INITIATED THE LOW-BARRIER BUPRENORPHINE SERVICE EXPANSION PROGRAM IN COLLABORATION WITH THE BEHAVIORAL HEALTH RECOVERY DIVISION (BHRD) TO ENHANCE ACCESS TO BUPRENORPHINE INDUCTION AND TREATMENT SERVICES IN KING COUNTY. THE PROGRAM FOCUSES ON A RECOVERY AND RESILIENCY PERSPECTIVE, PROVIDING A CONTINUUM OF MEDICATION-ASSISTED TREATMENT AND RECOVERY SUPPORT SERVICES. PROGRAM EVALUATIONS WITH BHRD AIM TO ASSESS EFFECTIVENESS AND IDENTIFY LEARNING OPPORTUNITIES, SUPPORTING THE DEVELOPMENT OF A COMPREHENSIVE LOW-BARRIER MAT NETWORK ACROSS THE COUNTY.</p>					
4d	Other program services (Describe in Schedule O.)				
	(Expenses \$		including grants of \$		(Revenue \$)
4e	Total program service expenses	50,929,914			

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Each row has a corresponding 'Yes' and 'No' column for the answer.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

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 []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, input fields (e.g., 2a, 718), and Yes/No checkboxes. Row 2a includes a value of 718. Row 17 includes a reference to Form 6069.

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect... 7b Are any governance decisions reserved to members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions... 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 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?

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b 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? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b 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? 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization 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? 16b 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?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 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.
19 Describe in 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: SHEKH ALI 33405 8TH AVE S SUITE 200 FEDERAL WAY, WA 98003 (206) 408-5182

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 the 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, or 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 or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) DAN MCDUGALL-TREACY CHAIR	1.00	X		X			0	0	0	
(2) MEGAN PUKALA VICE-CHAIR	1.00	X		X			0	0	0	
(3) HOLLY WEST SECRETARY	1.00	X		X			0	0	0	
(4) MARK FORDHAM TREASURER (THRU 3/23)	1.00	X		X			0	0	0	
(5) LINDA OSBORNE BOARD DIRECTOR	1.00	X					0	0	0	
(6) JENNIFER HARJEHAUSEN BOARD DIRECTOR	1.00	X					0	0	0	
(7) ALEX SHEEHAN BOARD DIRECTOR	1.00	X					0	0	0	
(8) JANET VALDIVIA SPANGLER BOARD DIRECTOR	1.00	X					0	0	0	
(9) MARCIE PALMER BOARD DIRECTOR	1.00	X					0	0	0	
(10) HEATHER RAMOS BOARD DIRECTOR	1.00	X					0	0	0	
(11) TERESA CURRY BOARD DIRECTOR	1.00	X					0	0	0	
(12) SHEKH A ALI CHIEF EXECUTIVE OFFICER	40.00			X			367,321	0	11,195	
(13) CHAKIB BELFARJI CHIEF FINANCIAL OFFICER	40.00			X			184,491	0	10,714	
(14) JAMIE K NORITAKE HENSON CHIEF ADMINISTRATIVE OFFICER	40.00				X		179,655	0	372	
(15) STANFORD N TRAN CHIEF MEDICAL OFFICER	40.00				X		338,955	0	372	
(16) RICHARD R GEIGER CHIEF OF INPATIENT & RESIDENTIAL SVCS	40.00				X		181,515	0	9,979	
(17) JEFFREY M KENDALL ASSOC MEDICAL DIRECTOR OF I/P PSYCH	40.00					X	201,636	0	894	

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	Former			
(18) HONG-NHUNG T DO IP ADDICTION MED. NURSE PRACTITIONER	40.00					X	191,548	0	372	
(19) KATHRYN C HOWLAND ARNP	40.00					X	185,977	0	11,329	
(20) JANE NWANKWOOYOYE LEAD NURSE PRACTITIONER	40.00					X	172,114	0	21,958	
(21) CHRISTINA E PETTY DIRECTOR OF NURSING	40.00					X	172,882	0	9,979	
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							2,176,094	0	77,164	

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 **51**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
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? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

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
HS EVERGREEN CORPORATE CENTER LLC 601 UNION STREET SUITE 2000 SEATTLE, WA 98101	PROPERTY LEASING	901,803
MAXIM STAFFING SERVICES INC 6100 219TH STREET SW SUITE 500 MOUNTLAKE TERRACE, WA 98043	STAFFING	546,130
CENTURYLINK 120 LENORA ST SUITE 502 SEATTLE, WA 98121	COMMUNICATIONS	527,314
CERO'S LLC 530 INDUSTRY DR SUITE 210 TUKWILA, WA 98188	SECURITY	383,162
VALLEY JANITORIAL LLC PO BOX 1686 SUMNER, WA 983900360	JANITORIAL	351,667

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 **26**

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
Contributions, Gifts, Grants, and Other Amt Similar Amounts				
1a Federated campaigns		1a		
b Membership dues		1b		
c Fundraising events		1c		
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	3,232,926	
g Noncash contributions included in lines 1a - 1f:\$		1g		
h Total. Add lines 1a-1f				3,232,926

Program Service Revenue		Business Code				
			(A)	(B)	(C)	(D)
2a KING COUNTY CONTRACTS		621400	44,186,341	44,186,341		
b MEDICAID		621400	4,289,736	4,289,736		
c STATE OF WASHINGTON		621400	3,110,431	3,110,431		
d LOCAL CONTRACTS		621400	1,462,135	1,462,135		
e SUPPORTED HOUSING INCOME		624200	468,676	468,676		
f All other program service revenue.			1,066,170	1,066,170		
g Total. Add lines 2a-2f.			54,583,489			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		843,101			843,101	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real					
		(ii) Personal					
		6b Less: rental expenses					
		6c Rental income or (loss)					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		7b Less: cost or other basis and sales expenses					
		7c Gain or (loss)					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
		8a					
8b Less: direct expenses							
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	9b Less: direct expenses						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a						
	10b Less: cost of goods sold						
c Net income or (loss) from sales of inventory							
Other Revenue Misc Amt	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			58,659,516	54,583,489	0	843,101	

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	26,878	26,878		
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	1,284,568	883,917	400,651	
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	34,624,537	32,504,982	2,022,377	97,178
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	896,728	811,039	84,062	1,627
9 Other employee benefits	3,737,585	3,459,175	269,005	9,405
10 Payroll taxes	3,150,745	2,941,932	199,641	9,172
11 Fees for services (non-employees):				
a Management				
b Legal	9,324	9,324		
c Accounting	64,329	60,735	3,178	416
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
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)	526,249	525,149	1,100	
12 Advertising and promotion	162,655	127,457	29,561	5,637
13 Office expenses	4,720,206	4,336,977	339,916	43,313
14 Information technology	801,765	745,773	53,071	2,921
15 Royalties				
16 Occupancy	1,205,949	1,202,955	2,791	203
17 Travel	131,047	120,556	10,143	348
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	294,133	274,460	15,396	4,277
20 Interest	269,112	268,631	450	31
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,442,415	1,439,858	2,262	295
23 Insurance	564,215	538,126	23,072	3,017
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CLIENT ASSISTANCE	552,838	552,838		
b OTHER EXPENSES	54,439	48,332	5,558	549
c CLIENT - SPECIAL NEEDS	50,820	50,820		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	54,570,537	50,929,914	3,462,234	178,389
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 IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	1,001,765	1	-484,958
	2 Savings and temporary cash investments	21,293,850	2	21,178,202
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	5,304,083	4	5,821,241
	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	269,261	9	404,285
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 54,729,747		
	b Less: accumulated depreciation	10b 13,031,531	43,008,491	10c 41,698,216
	11 Investments—publicly traded securities	0	11	5,371,148
	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	2,629,732	15	2,093,413
16 Total assets: Add lines 1 through 15 (must equal line 33)	73,507,182	16	76,081,547	
Liabilities	17 Accounts payable and accrued expenses	3,894,231	17	4,161,731
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	8,801,387	20	8,394,695
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	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		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,335,235	23	416,098
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	22,131,890	25	21,685,188
	26 Total liabilities. Add lines 17 through 25	36,162,743	26	34,657,712
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	35,606,551	27	38,354,685
	28 Net assets with donor restrictions	1,737,888	28	3,069,150
	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 Total net assets or fund balances	37,344,439	32	41,423,835
33 Total liabilities and net assets/fund balances	73,507,182	33	76,081,547	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	58,659,516
2	Total expenses (must equal Part IX, column (A), line 25)	2	54,570,537
3	Revenue less expenses. Subtract line 2 from line 1	3	4,088,979
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	37,344,439
5	Net unrealized gains (losses) on investments	5	-9,583
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	41,423,835

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? 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		No
b	Were the organization's financial statements audited by an independent accountant? 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	Yes	
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
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?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	Yes	

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
VALLEY CITIES COUNSELING
AND CONSULTATION

Employer identification number
91-6063183

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 **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).

(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		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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.") .	1,729,714	2,153,345	2,419,989	2,025,068	3,232,926	11,561,042
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	44,414,062	57,819,858	50,019,231	51,336,040	54,583,489	258,172,680
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	46,143,776	59,973,203	52,439,220	53,361,108	57,816,415	269,733,722
7a Amounts included on lines 1, 2, and 3 received from disqualified persons					85,000	85,000
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						0
c Add lines 7a and 7b. .					85,000	85,000
8 Public support. (Subtract line 7c from line 6.)						269,648,722

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6. . .	46,143,776	59,973,203	52,439,220	53,361,108	57,816,415	269,733,722
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	31,605	8,274	2,242	8,064	843,101	893,286
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	31,605	8,274	2,242	8,064	843,101	893,286
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	46,175,381	59,981,477	52,441,462	53,369,172	58,659,516	270,627,008
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	15	99.640 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	99.870 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f))	17	0.330 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	0 %

19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer 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 (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).		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>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).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):

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

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

		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>		
b	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? <i>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.</i>		

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

		Yes	No
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|--|-----------|--|--|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | | |
| 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 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

- | | | |
|--|----------|--|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 Enter 85% of line 1 | 2 | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 Enter greater of line 2 or line 3 | 4 | |
| 5 Income tax imposed in prior year | 5 | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |

- 7** 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 - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2023 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-- explain in Part VI). 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 Total of lines 3a through e			
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. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. 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).

Facts And Circumstances Test

Return Reference	Explanation
PART I, LINE 10	REASON FOR PUBLIC CHARITY STATUS: THE ORGANIZATION CONSIDERED ITSELF A 33 1/3% SUPPORTED ORGANIZATION, WHICH IS DIFFERENT THAN THE IRS DETERMINATION LETTER DATED APRIL 13, 1994 WHERE IT STATES THAT IT IS A HOSPITAL DESCRIBED IN SECTION 170(B)1(A)(III). ALTHOUGH IT STILL PROVIDES OUTPATIENT MENTAL HEALTH SERVICES, IT PROVIDES OTHER SERVICES AS WELL AND RECEIVES MORE THAN 33 1/3% OF ITS TOTAL SUPPORT FROM CONTRIBUTIONS AND GROSS RECEIPTS FROM ACTIVITIES RELATED TO ITS EXEMPT FUNCTION.

Additional Data

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Software ID:

Software Version:

Schedule B

Schedule of Contributors

OMB No. 1545-0047

2023

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990, 990-EZ, or 990-PF.**
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization VALLEY CITIES COUNSELING AND CONSULTATION	Employer identification number 91-6063183
--	---

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ
 - 501(c)() (enter number) organization
 - 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
 - 527 political organization
- Form 990-PF
 - 501(c)(3) exempt private foundation
 - 4947(a)(1) nonexempt charitable trust treated as a private foundation
 - 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other 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 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 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, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
 VALLEY CITIES COUNSELING
 AND CONSULTATION

Employer identification number
 91-6063183

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
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
VALLEY CITIES COUNSELING
AND CONSULTATION

Employer identification number

91-6063183

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____

Name of organization VALLEY CITIES COUNSELING AND CONSULTATION	Employer identification number 91-6063183
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

Additional Data

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Software ID:

Software Version:

Supplemental Financial Statements

2022

Open to Public Inspection

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 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization VALLEY CITIES COUNSELING AND CONSULTATION

Employer identification number

91-6063183

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor and grantee notification.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for types of easements, a table for 'Held at the End of the Year' (2a-2d), and questions about monitoring, expenses, and reporting.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting art and historical treasures and amounts received or held.

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 are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	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 in 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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 ▶
- 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
- (ii)** Related organizations

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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		6,138,227		6,138,227
b Buildings		44,999,021	10,130,582	34,868,439
c Leasehold improvements		1,262,449	866,849	395,600
d Equipment		2,330,050	2,034,100	295,950
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ 41,698,216

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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

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)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
LEASE LIABILITIES	2,064,196
REFUNDABLE ADVANCES	19,592,443
SECURITY DEPOSIT PAYABLE	28,549
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	21,685,188

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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	58,649,933
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-9,583	
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	-9,583	
3	Subtract line 2e from line 1	3	58,659,516	
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	0	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	58,659,516	

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	54,570,537
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	0	
3	Subtract line 2e from line 1	3	54,570,537	
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	0	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	54,570,537	

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.

Return Reference	Explanation
PART X, LINE 2:	VALLEY CITIES IS A NOT-FOR-PROFIT CORPORATION UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND, AS SUCH, IS SUBJECT TO INCOME TAXES ONLY TO THE EXTENT OF TAXABLE UNRELATED BUSINESS INCOME. DURING 2023 AND 2022, VALLEY CITIES DID NOT GENERATE ANY TAXABLE INCOME AND THEREFORE NO PROVISION FOR FEDERAL INCOME TAX IS NECESSARY. IN ADDITION, VALLEY CITIES QUALIFIES FOR THE CHARITABLE CONTRIBUTION DEDUCTION UNDER SECTION 170(B)(1)(A) AND HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER SECTION 509(A)(2). FASB ASC 740 REQUIRES NONPUBLIC ENTITIES TO DETERMINE AND EVALUATE UNCERTAIN TAX POSITIONS. THE STANDARD REQUIRES ENTITIES TO MEASURE, RECOGNIZE, AND DISCLOSE UNCERTAIN TAX POSITIONS. THE TERM TAX POSITION INCLUDES, BUT IS NOT LIMITED TO, A DECISION NOT TO FILE A RETURN, THE CHARACTERIZATION OF INCOME OR A DECISION TO EXCLUDE REPORTING TAXABLE INCOME ON A TAX RETURN, AND THE ENTITY'S TAX-EXEMPT STATUS. MANAGEMENT BELIEVES VALLEY CITIES DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS. VALLEY CITIES IS NO LONGER SUBJECT TO EXAMINATIONS BY THE INTERNAL REVENUE SERVICE FOR THE YEARS PRIOR TO 2019.

Additional Data

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**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization
VALLEY CITIES COUNSELING
AND CONSULTATION

Employer identification number

91-6063183

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) NEIGHBORCARE HEALTH 1200 12TH AVENUE SOUTH NO 901 SEATTLE, WA 98144	91-0893287	501(C)(3)	26,878	0			GENERAL OPERATING SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 1

3 Enter total number of other organizations listed in the line 1 table 0

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	THE ORGANIZATION ENTERED INTO A FORMAL AGREEMENT WITH NEIGHBORCARE OUTLINING THE RESPONSIBILITIES REGARDING ACCEPTABLE USE OF THE FUNDS AND REPORTING. THE AGREEMENT IS STRUCTURED AS A REIMBURSEMENT, REQUIRING NEIGHBORCARE TO EXPEND FUNDS AS INTENDED BEFORE PAYMENT. A BUDGET IS ESTABLISHED AND REPORTED ON QUARTERLY WITH THE REQUEST FOR PAYMENT FROM NEIGHBORCARE.

Additional Data

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Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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 for instructions and the latest information.**

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
VALLEY CITIES COUNSELING
AND CONSULTATION

Employer identification number

91-6063183

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 type="checkbox"/> Tax idemnification 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 (e.g., maid, chauffeur, chef) |

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

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

3 Indicate which, if any, of the following the filing 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 checked="" 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 |

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 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:

- 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:

- 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 in lines 5 and 6? If "Yes," describe in Part III.

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.

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

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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 are not 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, 1099-MISC compensation, and/or 1099-NEC			(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				
1 SHEKH A ALI CHIEF EXECUTIVE OFFICER	(i)	346,603	0	20,718	0	11,195	378,516	0
	(ii)	0	0	0	0	0	0	0
2 STANFORD N TRAN CHIEF MEDICAL OFFICER	(i)	331,090	0	7,865	0	372	339,327	0
	(ii)	0	0	0	0	0	0	0
3 JEFFREY M KENDALL ASSOC MEDICAL DIRECTOR OF I/P PSYCH	(i)	200,055	0	1,581	0	894	202,530	0
	(ii)	0	0	0	0	0	0	0
4 KATHRYN C HOWLAND ARNP	(i)	175,487	0	10,490	0	11,329	197,306	0
	(ii)	0	0	0	0	0	0	0
5 CHAKIB BELFARJI CHIEF FINANCIAL OFFICER	(i)	184,491	0	0	0	10,714	195,205	0
	(ii)	0	0	0	0	0	0	0
6 JANE NWANKWOOKEYE LEAD NURSE PRACTITIONER	(i)	154,174	0	17,940	0	21,958	194,072	0
	(ii)	0	0	0	0	0	0	0
7 HONG-NHUNG T DO IP ADDICTION MED. NURSE PRACTITIONER	(i)	183,676	0	7,872	0	372	191,920	0
	(ii)	0	0	0	0	0	0	0
8 RICHARD R GEIGER CHIEF OF INPATIENT & RESIDENTIAL SVC	(i)	177,981	0	3,534	0	9,979	191,494	0
	(ii)	0	0	0	0	0	0	0
9 CHRISTINA E PETTY DIRECTOR OF NURSING	(i)	167,988	0	4,894	0	9,979	182,861	0
	(ii)	0	0	0	0	0	0	0
10 JAMIE K NORITAKE HENSON CHIEF ADMINISTRATIVE OFFICER	(i)	168,934	0	10,721	0	372	180,027	0
	(ii)	0	0	0	0	0	0	0

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.

Return Reference	Explanation
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Additional Data

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**Schedule K
(Form 990)**

Supplemental Information on Tax-Exempt Bonds

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
VALLEY CITIES COUNSELING
AND CONSULTATION

Employer identification number

91-6063183

Part I Bond Issues

	(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) Pool financing	
							Yes	No	Yes	No	Yes	No
A	WASHINGTON HEALTH CARE FACILITIES AUTHORITY	91-1108929		09-20-2019	10,080,000	SEE PART VI		X		X		X

Part II Proceeds

	A	B	C	D
1 Amount of bonds retired	3,037,191			
2 Amount of bonds legally defeased				
3 Total proceeds of issue	10,080,000			
4 Gross proceeds in reserve funds				
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows				
7 Issuance costs from proceeds	131,776			
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds	7,315,737			
11 Other spent proceeds	2,632,487			
12 Other unspent proceeds				
13 Year of substantial completion	2019			
	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2020, a current refunding issue)?		X		
15 Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2020, 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			

Part III Private Business Use

	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?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
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?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
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?								
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	0 %							
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	0 %							
6 Total of lines 4 and 5	0 %							
7 Does the bond issue meet the private security or payment test?		X						
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?		X						
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?								
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?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X							
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
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	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 is not available under applicable regulations?	X							

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

Return Reference	Explanation
SCHEDULE K, PART I, LINE A, DESCRIPTION OF PURPOSE	BANK OF AMERICA IS OVERSEEING THE LOAN ON BEHALF OF WASHINGTON HEALTH CARE FACILITIES. PROCEEDS OF THE LOAN WERE USED TO REFINANCE A BANK OF AMERICA, N.A. CREDIT LINE, HOUSING FINANCE COMMISSION LOAN, RAINIER COMMUNITY DEVELOPMENT FUNDS LOAN, WHCFA SERIES 2009 BOND, AND TO PAY COSTS OF ISSUANCE.

Additional Data

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SCHEDULE O
(Form 990)**Supplemental Information to Form 990 or 990-EZ**

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

Go to www.irs.gov/Form990 for the latest information.

2023**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
VALLEY CITIES COUNSELING
AND CONSULTATION

Employer identification number

91-6063183

Return Reference	Explanation
FORM 990, PAGE 1, PART I, LINE 6	VOLUNTEERS WORKED CLOSELY WITH THE DEVELOPMENT AND FUNDRAISING DEPARTMENT IN THE ADMINISTRATION BUILDING. THEY ASSISTED WITH THE SALESFORCE AND DATABASES MANAGEMENT, ASSISTED WITH GOOGLE AD WORDS FOR THE WEBSITE, TOOK PHOTOS AND VIDEO FOR VALLEY CITIES, HELPED FIND GRANT OPPORTUNITIES, AND HELPED WRITE GRANTS. ALL BOARD MEMBERS ARE UNPAID VOLUNTEERS WHO ASSIST IN OVERSIGHT OF THE ORGANIZATION THROUGH MONTHLY MEETING DISCUSSING FINANCIAL RESULTS, POLICIES, THE MISSION, AND OTHER GOVERNANCE ISSUES.
FORM 990, PART III, LINE 4A	(CONTINUATION) EMPLOYMENT SERVICES (ES) PROGRAM - RESEARCH SHOWS THAT PEOPLE WHO HAVE A MENTAL ILLNESS WHO GO TO WORK HAVE INCREASED INCOME, IMPROVED SELF-ESTEEM, IMPROVED ABILITY TO MANAGE SYMPTOMS, AND INCREASED QUALITY OF LIFE. VALLEY CITIES IS THE LARGEST SUPPORTED EMPLOYMENT PROGRAM IN KING COUNTY. VALLEY CITIES DOES MUCH MORE THAN LOOK FOR JOBS FOR THOSE IN THE PROGRAM. VALLEY CITIES HELPS CLIENTS WITH DIAGNOSED DISABILITIES LEARN THE NECESSARY JOB SEARCH SKILLS TO MAKE THEM SUCCESSFUL IN THEIR JOB SEARCH, SUCH AS HOW TO WRITE RESUMES, APPLY FOR A JOB, AND INTERVIEW. A FOCUS OF THE PROGRAM IS TO CONNECT CLIENTS TO JOBS THAT ARE A GOOD FIT AND BENEFIT NOT ONLY THE NEW EMPLOYEE, BUT ALSO THE EMPLOYER. VALLEY CITIES COLLABORATES CLOSELY WITH THESE INDIVIDUALS TO PLAN FOR POTENTIAL CHALLENGES ON THE JOB AND OUTSIDE OF WORK THAT COULD MAKE LONG-TERM EMPLOYMENT DIFFICULT. VALLEY CITIES SUPPORTS THE INDIVIDUAL WITH JOB COACHING, ASSISTANCE WITH TRAINING AND WORKS WITH THEIR INTEGRATED TREATMENT TEAM TO ENSURE THERE ARE NATURAL SUPPORTS IN PLACE SO THAT THEY CAN BE SUCCESSFUL IN THEIR EMPLOYMENT FOR THE LONG TERM. VALLEY CITIES WORKS CLOSELY WITH EMPLOYERS IN THE COMMUNITY TO ENSURE VALLEY CITIES KNOWS THE DETAILS NECESSARY TO PROVIDE A GOOD FITTING CANDIDATE. IN 2023 157 CLIENTS WERE SERVED IN THIS PROGRAM. ONCE VALLEY CITIES MATCHES A CLIENT WITH AN EMPLOYER. THE EMPLOYMENT PROGRAM CURRENTLY HAS CONTRACTS WITH KING COUNTY SUPPORTED EMPLOYMENT, AMERIGROUP FOUNDATIONAL COMMUNITY SUPPORTS (FCS), AND DIVISION OF VOCATIONAL REHABILITATION (DVR). IN 2023, WE HAD REFERRALS FROM 244 CLIENTS, WE SERVED 207 CLIENTS WITH 100 BEING NEW CLIENT ENROLLMENTS. THERE WERE 7,173 (56%) THAT REPORTED THEY WERE NOT EMPLOYED ALTOGETHER. VETERAN SERVICES - THROUGHOUT 2023 AND DESPITE CONTINUING RESTRICTIONS OF COVID19, THE VALLEY CITIES VETERANS TEAM CONTINUED TO PROVIDE BEHAVIORAL HEALTH, PATHFINDER, AND NAVIGATION SERVICES FOR VETERANS AND FAMILY MEMBERS UNDER FUNDING PROVIDED BY THE KING COUNTY VETERAN, SENIORS, AND HUMAN SERVICES LEVY. BEHAVIORAL HEALTH SERVICES WERE PROVIDED TO 25 CLIENTS UNDER A CONTRACT WITH THE WASHINGTON DEPARTMENT OF VETERANS AFFAIRS. BOTH THE PATHFINDER FOR VETERANS OF COLOR AND THE HOUSING NAVIGATOR PROGRAMS SERVED 127 CLIENTS. COHEN VETERANS NETWORK - IN 2023, THE COHEN CLINIC PROVIDED APPROXIMATELY 11,233 SERVICES TO 1,204 VETERANS, ACTIVE-DUTY SERVICE MEMBERS AND THEIR FAMILIES WITH OUTPATIENT BEHAVIORAL HEALTHCARE. WHILE THE CLINIC WAS NOT FULLY STAFFED FOR THE ENTIRE YEAR, THERE ARE CURRENTLY 30.25 FTE BUDGETED POSITIONS. OVER 90% OF VALLEY CITIES CLIENTS WOULD REFER THEIR FRIENDS AND FAMILY TO THE CLINIC FOR CARE. ALMOST 60% OF CLIENTS WITH ANXIETY, 85% WITH PTSD, AND 53% WITH DEPRESSION EXPERIENCE OVERALL IMPROVEMENT IN SYMPTOMS AT THE END OF THEIR TREATMENT. PRIMARY FUNDING SOURCES INCLUDED: CVN GRANT, BOEING GRANT, BOB WOODRUFF FOUNDATION, PIERCE COUNTY CONTRACT, TRICARE, TRIWEST AND OTHER COMMERCIAL INSURANCES. SINCE OPENING IN 2019, THE CLINIC HAS SERVED NEARLY 6,000 MEMBERS OF OUR MILITARY COMMUNITY WITH APPROXIMATELY 55,000 HOURS OF CLINICAL CARE.
FORM 990, PART VI, SECTION B, LINE 11B	MANAGEMENT AND THE FINANCE COMMITTEE REVIEWS A DRAFT COPY OF THE FORM 990 FOR ACCURACY AND PRESENTS TO THE FULL BOARD OF DIRECTORS FOR APPROVAL BEFORE FILING.
FORM 990, PART VI, SECTION B, LINE 12C	A WRITTEN CONFLICT OF INTEREST POLICY IS IN PLACE THAT REQUIRES EACH BOARD MEMBER AND OFFICER TO SIGN AND DISCLOSE THEIR INTERESTS ANNUALLY.
FORM 990, PART VI, SECTION B, LINE 15	LINE 15A: HUMAN RESOURCES PERFORMS A SALARY COMPARISON WITH LIKE AGENCIES FOR THE POSITION. THE CEO HAS AN "AT WILL" CONTRACT THAT IS REVIEWED AND APPROVED BY THE BOARD ANNUALLY, AND CAN BE TERMINATED AT ANYTIME. LINE 15B: HUMAN RESOURCES PERFORMS A SALARY COMPARISON WITH LIKE AGENCIES FOR THE POSITION. SALARIES ARE REVIEWED AND APPROVED BY THE CEO, CFO, CMO, COO, AND THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS.
FORM 990, PART VI, SECTION C, LINE 19	THE GOVERNING DOCUMENTS ARE PROVIDED TO FUNDERS, AUDITORS, AND THE STATE OF WASHINGTON. ALL DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

Additional Data

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