

Return of Organization Exempt From Income Tax

2008

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Header section A-M containing organization name (FREMONT COUNSELING SERVICE, INC.), EIN (83-0200857), principal officer (Jerry McAdams), and other identifying information.

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance details, and financial data for 2008 and 2007.

Part II Signature Block

Signature block containing officer signature (Charles Krebs), date (5/14/10), and title (President, Board of Directors).

Preparer information section including Preparer's signature, firm's name, EIN, and phone number.

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

SCANNED JUL 12 2010

616 +29 6

**Part III** Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:  
**FREMONT COUNSELING SERVICE, INC.'S (FCS) MISSION IS TO PROVIDE HIGH QUALITY MENTAL HEALTH AND SUBSTANCE SERVICES TO ENHANCE PEOPLE'S LIVES AND ENRICH OUR COMMUNITIES.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ **1477188** including grants of \$ **62656** ) (Revenue \$ **1950218** )  
**MENTAL HEALTH SERVICE (MH): \*FCS has provided 905 clients with MH services this fiscal year.**  
**\*283 of these clients were under the age of 18. We significantly increased our services to children and families this year.**  
**\*We installed an electronic medical record system this year to providemore efficient use of staff time, to be able to increase the accuracy of the data we send to the state, and to be able to produce additional internal reports.**  
**\*Our staff responded to 662 emergency calls where 505 people were evaluated and 233 were detained as a risk to themselves or others.**  
**\*We have increased our ability to communicate with our non-English speaking clients by providing a list of possible local translators. We have also translated all of our written materials into Spanish.**  
**\* There was a minimal reduction in service due to the 7% reduction in funding from the state this year.**  
**\*The agency celebrated 50 years of service this year and had 3 employees celebrate more than 20years of employment with the agency.**

4b (Code: ) (Expenses \$ **569518** including grants of \$ **0** ) (Revenue \$ **266520** )  
**SUBSTANCE ABUSE SERVICE (SA) : \* FCS has provided 565 clients with services this year.**  
**\* 94% of the SA clients had 28 plus days of being clean and sober.**  
**\* 68% of the SA clients were gainfully employed, working or attending school for 14 plus days a month.**  
**\* 95% of the SA clients were NOT incarcerated.**  
**\* A total of 144 clients were enrolled in Intensive Outpatient Treatment (IOT), Intensive Outpatient Treatment-Adolescent (IOTA), and Intensive Recovery Management Day Treatment (IRMDT) groups.**

4c (Code: ) (Expenses \$ **196220** including grants of \$ **0** ) (Revenue \$ **266520** )  
**SUPPORTED INDEPENDENCE PROGRAM (SIP): \*Our most active Supported Employment Program, Main Street Works, employed 22 and 32 clients in the first 2 quarters of the fiscal year. Due to the loss of key personnel, we will be shifting this program to finding jobs for the clients with local businesses.**  
**\* The SIP rental units for clients had an occupancy rate of 95% this year.**  
**\* The Community Services Staff provided suport to 108 clients with Mental Health Quality of Life funds (see Grants under MH above).**  
**\* A recent survey of the SIP Program's clients indicated that most of the clients are satisfied with the services they received.**

4d Other program services. (Describe in Schedule O.)  
(Expenses \$ **600761** including grants of \$ **0** ) (Revenue \$ **612914** )

4e Total program service expenses ► \$ **2843687** (Must equal Part IX, Line 25, column (B).)

**Fremont Counseling Service**  
**748 Main Street**  
**Lander, WY 82520**  
**(307) 332-2231**

*ELN: 83-0200857*

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .	2 ✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	3	✓
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .	4	✓
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .	5	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	8	✓
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	9	✓
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .	10	✓
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .	11 ✓	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .	12 ✓	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	13	✓
14a Did the organization maintain an office, employees, or agents outside of the U.S.? . . . . .	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I . . . . .	14b	✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II. . . . .	15	✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .	16	✓
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .	17	✓
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	18	✓
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	19	✓
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .	20	✓
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	21	✓
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .	22 ✓	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J . . . . .	23	✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25. . . . .	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24b	✓
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c	✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	24d	✓
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	25a	✓
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I . . . . .	25b	✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .	27	✓

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**Part IV Checklist of Required Schedules** *(continued)*

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b>	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		✓
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		✓
<b>c</b>	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		✓
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		✓
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		✓
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	<b>1a</b> 15		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<input checked="" type="checkbox"/>	
	<b>1c</b>		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	<b>2a</b> 117		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	<input checked="" type="checkbox"/>	
	<b>2b</b>		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<input checked="" type="checkbox"/>
	<b>3a</b>		
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
	<b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<input checked="" type="checkbox"/>
	<b>4a</b>		
<b>b</b>	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
	<b>4b</b>		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<input checked="" type="checkbox"/>
	<b>5a</b>		
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<input checked="" type="checkbox"/>
	<b>5b</b>		
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
	<b>5c</b>		
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible?		<input checked="" type="checkbox"/>
	<b>6a</b>		
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	<b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		<input checked="" type="checkbox"/>
	<b>7a</b>		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
	<b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<input checked="" type="checkbox"/>
	<b>7c</b>		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	<b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input checked="" type="checkbox"/>
	<b>7e</b>		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<input checked="" type="checkbox"/>
	<b>7f</b>		
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	<b>7g</b>		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	<b>7h</b>		
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	<b>8</b>		
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
	<b>9a</b>		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
	<b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>	

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**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

		Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
<b>1a</b>	Enter the number of voting members of the governing body . . . . .		<b>9</b>
<b>1b</b>	Enter the number of voting members that are independent . . . . .		<b>9</b>
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		✓
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		✓
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .		✓
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .		✓
<b>6</b>	Does the organization have members or stockholders? . . . . .		✓
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .		✓
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .		✓
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	✓	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	✓	
<b>9a</b>	Does the organization have local chapters, branches, or affiliates? . . . . .		✓
<b>9b</b>	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .		
<b>10</b>	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .		✓
<b>11</b>	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		✓

**Section B. Policies**

		Yes	No
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	✓	
<b>12b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	✓	
<b>12c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .	✓	
<b>13</b>	Does the organization have a written whistleblower policy? . . . . .	✓	
<b>14</b>	Does the organization have a written document retention and destruction policy? . . . . .	✓	
<b>15</b>	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:		
<b>a</b>	The organization's CEO, Executive Director, or top management official? . . . . .	✓	
<b>b</b>	Other officers or key employees of the organization? . . . . . Describe the process in Schedule O. (see instructions)	✓	
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		✓
<b>16b</b>	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**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 Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ **CARLTA WITTHAR 748 MAIN STREET, LANDER, WY 82520**

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Part VIII Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 408841				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 0				
	g Noncash contributions included in lines 1a-1f. \$	0				
	h Total. Add lines 1a-1f	▶ 408841				
	Program Service Revenue	Business Code				
2a Mental Health Income			0	1950218	0	
b Substance Abuse Income			0	667737	0	
c Supported Independence Proj			0	266520	0	
d Juvenile Drug Court Income			0	140439	0	
e Main Street Works			0	48351	0	
f All other program service revenue			0	39096	0	
g Total. Add lines 2a-2f		▶ 3112361				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 10891	0	0	10891	
	4 Income from investment of tax-exempt bond proceeds	▶ 0	0	0	0	
	5 Royalties	▶ 0	0	0	0	
	6a Gross Rents	(i) Real	64793	(ii) Personal	0	
		b Less: rental expenses	102780		0	
		c Rental income or (loss)	-37987		0	
		d Net rental income or (loss)	▶ -37987	-37987	0	0
	7a Gross amount from sales of assets other than inventory	(i) Securities	0	(ii) Other	3710	
		b Less: cost or other basis and sales expenses	0		0	
		c Gain or (loss)	0		3710	
		d Net gain or (loss)	▶ 3710	3710	0	0
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	0			
		b Less: direct expenses	b 0			
		c Net income or (loss) from fundraising events	▶ 0	0	0	0
	9a Gross income from gaming activities. See Part IV, line 19	a	0			
		b Less: direct expenses	b 0			
		c Net income or (loss) from gaming activities	▶ 0	0	0	0
10a Gross sales of inventory, less returns and allowances	a	0				
	b Less: cost of goods sold	b 0				
	c Net income or (loss) from sales of inventory	▶ 0	0	0	0	
Miscellaneous Revenue		Business Code				
11a Collections		0	13939	0	0	
b Reimbursed Payroll		0	7379	0	0	
c Miscellaneous		0	781	0	0	
d All other revenue		0	0	0	0	
e Total. Add lines 11a-11d	▶ 22099					
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e	▶ 3519915	3100193	0	10891		

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**Part IX Statement of Functional Expenses**

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	1750	1750		
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	128250	128250		
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	109249	10925	54624	43700
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	1938654	1699015	221948	17691
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	136797	121004	14885	908
9	Other employee benefits	298395	268467	27099	2829
10	Payroll taxes	172738	151359	19512	1867
11	Fees for services (non-employees):				
a	Management	0	0	0	0
b	Legal	4221		4110	111
c	Accounting	16900	8297	7839	764
d	Lobbying	0	0	0	0
e	Professional fundraising services. See Part IV, line 17	0			0
f	Investment management fees	0	0	0	0
g	Other	14500	7119	6725	656
12	Advertising and promotion	1247	0	1216	31
13	Office expenses	50370	30593	18507	1270
14	Information technology	53994	45455	7152	1387
15	Royalties				
16	Occupancy	92393	59326	30817	2250
17	Travel	30739	25964	4000	775
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings	0	0	0	0
20	Interest	9488	8014	1235	239
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	103266	32858	70408	
23	Insurance	45254	22369	21643	1242
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	BOARD OF DIRECTOR EXPENSES	9656	0	9656	0
b	CARF ACCREDITATION	1287	0	1287	0
c	COLLECTION EXPENSE	41	41	0	0
d	CLIENT EXPENSES	14238	12098	2086	54
e	PROFESSIONAL DEVELOPMENT	41400	34726	6288	386
f	All other expenses	197995	176057	18900	3038
25	<b>Total functional expenses.</b> Add lines 1 through 24f	<b>3472822</b>	<b>2843687</b>	<b>549937</b>	<b>79198</b>
26	<b>Joint Costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Fremont Counseling Service**  
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 Lander, WY 82520  
 (307) 332-2231

EVI. 83-0200857

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing . . . . .	660	1	660
	2	Savings and temporary cash investments . . . . .	1251502	2	1470395
	3	Pledges and grants receivable, net . . . . .	172320	3	59236
	4	Accounts receivable, net . . . . .	363379	4	423781
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L . . . . .	0	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .	0	6	0
	7	Notes and loans receivable, net . . . . .	0	7	0
	8	Inventories for sale or use . . . . .	0	8	0
	9	Prepaid expenses and deferred charges . . . . .	20313	9	22066
	10a	Land, buildings, and equipment: cost basis <b>10a</b> 2893603 . . . . .			
	b	Less: accumulated depreciation. Complete Part VI of Schedule D <b>10b</b> 1385848 . . . . .	1605974	<b>10c</b>	1507755
	11	Investments—publicly traded securities . . . . .	0	11	0
	12	Investments—other securities. See Part IV, line 11 . . . . .	0	12	0
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0
	14	Intangible assets . . . . .	0	14	0
	15	Other assets. See Part IV, line 11 . . . . .	19724	15	20057
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	3433872	16	3503950	
Liabilities	17	Accounts payable and accrued expenses . . . . .	283176	17	310700
	18	Grants payable . . . . .	0	18	0
	19	Deferred revenue . . . . .	0	19	7704
	20	Tax-exempt bond liabilities . . . . .	0	20	0
	21	Escrow account liability. Complete Part IV of Schedule D . . . . .	0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	185286	23	173042
	24	Unsecured notes and loans payable . . . . .	0	24	0
	25	Other liabilities. Complete Part X of Schedule D . . . . .	0	25	0
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	468462	26	491446
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets . . . . .	2929139	27	2939086
	28	Temporarily restricted net assets . . . . .	36271	28	73418
	29	Permanently restricted net assets . . . . .	0	29	0
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds . . . . .	0	30	0
	31	Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	31	0
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .	0	32	0
33	<b>Total net assets or fund balances</b> . . . . .	2965410	33	3012504	
34	<b>Total liabilities and net assets/fund balances</b> . . . . .	3433872	34	3503950	

**Part XI Financial Statements and Reporting**

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		✓
b Were the organization's financial statements audited by an independent accountant? . . . . .		✓
c If "Yes" to lines 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? . . . . .	✓	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		✓
b If "Yes," did the organization undergo the required audit or audits? . . . . .		

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EIN: 830200857



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	431016	514844	240018	383200	408841	1977919
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0	0	0	0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0	0	0	0
<b>4 Total.</b> Add lines 1-3 . . . . .	431016	514844	240018	383200	408841	1977919
<b>5</b> 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) . . . . .						0
<b>6 Public support.</b> Subtract line 5 from line 4.						1977919

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4 . . . . .	431016	514844	240018	383200	408841	1977919
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	7843	26000	39121	37874	10891	121729
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0	0	0	0	0	
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	5626	4945	15873	9647	22099	58190
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						2157838
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	14774178
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	91.66 %
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . .	15	90.37 %
<b>16a 33 1/3 % support test—2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3 % support test—2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

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

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	%

**19a 33 1/3 % support tests—2008.** 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—2007.** 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

**Fremont Counseling Service**

748 Main Street  
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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

FREMONT COUNSELING SERVICE, INC.

Employer identification number

83 0200857

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?, 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Table with 2 columns: Revenues, Assets. Rows include: 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items, 1b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3519915
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3472822
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	47093
4	Net unrealized gains (losses) on investments	4	0
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	1
9	Total adjustments (net). Add lines 4-8	9	0
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	47094

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

1	Total revenue, gains, and other support per audited financial statements	1	3622696
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	0
b	Donated services and use of facilities	2b	0
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIV)	2d	102781
e	Add lines 2a through 2d	2e	102781
3	Subtract line 2e from line 1	3	3519915
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	0
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	3519915

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

1	Total expenses and losses per audited financial statements	1	3575602
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	0
b	Prior year adjustments	2b	0
c	Losses reported on Form 990, Part IX, line 25	2c	0
d	Other (Describe in Part XIV)	2d	102780
e	Add lines 2a through 2d	2e	102780
3	Subtract line 2e from line 1	3	3472822
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	0
b	Other (Describe in Part XIV)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	3472822

**Part XIV Supplemental Information**

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

Part XII, Line 2d: Difference due to Rental Expenses reported on Part VIII, Line 6d (102780) and a 1 rounding difference.

Part XIII, Line 2d: Difference due to Rental Expense reported on Part VIII, Line 6d (102780).

Fremont Counseling Service  
718 Main Street

EW 83-0900857







**Part III** Continuation of Grants and Other Assistance to Individuals in the U.S. (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Substance Abuse Quality of Life	12	1597			Emergency Subsistence
Substance Abuse Quality of Life	7	898			Health & Medical Supports
Substance Abuse Quality of Life	15	6659			Housing
Substance Abuse Quality of Life	12	1000			Prescription Medications
Substance Abuse Quality of Life	2	195			Recreation & Socialization
Substance Abuse Quality of Life	1841	9834			Transportation
Mental Health Transportation & Respite	42	30342			Transportation
PATH Program		10301			Rent or Security Deposits
PATH Program		4968			Consumer Basic Needs
<b>Total # of recipients for this program</b>	<b>132</b>				

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EW : 83-0200857

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization

**FREMONT COUNSELING SERVICE, INC.**

Employer identification number

**83 0200857**

**PART III, Line 3. Significant Changes in Program Services:** Due to the loss of key personnel and lack of needed cash flow, we have closed out the Main Street Works program as of 6/30/2009. The clients who were the employees will work our remaining Supported Employment staff to find employment in with local businesses.

**PART III, Line 4d. Other Program Services (Expenses \$600761 including grants of \$0) (Revenue \$612914)**

Program	Expenses	Revenue
Juvenile Drug Court	168970	140439
Tobacco Prevention Grant	85520	75000
Prevention Framework Grant	77988	78504
Prevention Block Grant	71457	71457
PATH Grant	55013	55171
Community Initiative Grant	51833	103709
Adult Drug Court	48114	40312
Main Street Works	41867	48321

**PART VI, Section A. Line 10. Governing Body Review of the Form 990:** Currently the 990 is presented to the Board of Direc at the meeting after the form is completed, but already filed.

**PART VI, Section B. Line 12c. Monitoring and Enforcing Conflict of Interest Policy:** The Board of Directors meet each July in a work session to review all of the Board and Agency Polcies including the Conflict of Interest Policy.

**PART VI, Section B. Line 15b. Review and Approval of Compensation:** Our Human Resource Manager researchs comparable national, state, and county comparable compensation for all the staff positions in the agency. The agency uses a salary grid noting the licensure, years of experience and position and recommends to the Board of Directors any adjustments that are needed to bring the agency in line with other agencies in the state.

**PART VI, Section C. Line 19. Public Availability of Documents.** Currently governing documents, conflict of interest policies, and financial statements are not publically available other than the information found in the Form 990 document.

**Fremont Counseling Service  
748 Main Street  
Lander, WY 82520**

