

## Forms 990 / 990-EZ Return Summary

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

**PALOMAR FAMILY COUNSELING SERVICE, 33-0629248  
INC**

<b>Net Asset / Fund Balance at Beginning of Year</b>		<u><b>2,314,567</b></u>
<b>Revenue</b>		
Contributions	<u>118,028</u>	
Program service revenue	<u>5,561,010</u>	
Investment income	<u>9,771</u>	
Capital gain / loss	<u>          </u>	
Fundraising / Gaming:		
Gross revenue	<u>          </u>	
Direct expenses	<u>          </u>	
Net income	<u>          </u>	
Other income	<u>1,511</u>	
<b>Total revenue</b>		<u><b>5,690,320</b></u>
<b>Expenses</b>		
Program services	<u>4,719,869</u>	
Management and general	<u>971,284</u>	
Fundraising	<u>          </u>	
<b>Total expenses</b>		<u><b>5,691,153</b></u>
<b>Excess / (deficit)</b>		<u><b>-833</b></u>
Changes		<u><b>2,588</b></u>
<b>Net Asset / Fund Balance at End of Year</b>		<u><u><b>2,316,322</b></u></u>

<b>Reconciliation of Revenue</b>	
Total revenue per financial statements	<u>5,692,908</u>
Less:	
Unrealized gains	<u>2,941</u>
Donated services	<u>          </u>
Recoveries	<u>          </u>
Other	<u>          </u>
Plus:	
Investment expenses	<u>353</u>
Other	<u>          </u>
<b>Total revenue per return</b>	<u><u><b>5,690,320</b></u></u>

<b>Reconciliation of Expenses</b>	
Total expenses per financial statements	<u>5,691,153</u>
Less:	
Donated services	<u>          </u>
Prior year adjustments	<u>          </u>
Losses	<u>          </u>
Other	<u>          </u>
Plus:	
Investment expenses	<u>          </u>
Other	<u>          </u>
<b>Total expenses per return</b>	<u><u><b>5,691,153</b></u></u>

<b>Balance Sheet</b>			
	<b>Beginning</b>	<b>Ending</b>	<b>Differences</b>
Assets	<u>2,842,399</u>	<u>2,821,293</u>	
Liabilities	<u>527,832</u>	<u>504,971</u>	
Net assets	<u><u>2,314,567</u></u>	<u><u>2,316,322</u></u>	<u>1,755</u>

### Miscellaneous Information

Amended return \_\_\_\_\_  
Return / extended due date 11/15/24  
Failure to file penalty \_\_\_\_\_

Form **8879-TE**

### IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 2024

# 2023

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Department of the Treasury  
Internal Revenue Service

Name of filer **PALOMAR FAMILY COUNSELING SERVICE, INC** EIN or SSN **33-0629248**

Name and title of officer or person subject to tax **LISA M TURNER  
EXECUTIVE DIRECTOR**

#### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<input checked="" type="checkbox"/> 1a Form 990 check here	<input type="checkbox"/> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>5,690,320</u>
<input type="checkbox"/> 2a Form 990-EZ check here	<input type="checkbox"/> b Total revenue, if any (Form 990-EZ, line 9)	2b	
<input type="checkbox"/> 3a Form 1120-POL check here	<input type="checkbox"/> b Total tax (Form 1120-POL, line 22)	3b	
<input type="checkbox"/> 4a Form 990-PF check here	<input type="checkbox"/> b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
<input type="checkbox"/> 5a Form 8868 check here	<input type="checkbox"/> b Balance due (Form 8868, line 3c)	5b	
<input type="checkbox"/> 6a Form 990-T check here	<input type="checkbox"/> b Total tax (Form 990-T, Part III, line 4)	6b	
<input type="checkbox"/> 7a Form 4720 check here	<input type="checkbox"/> b Total tax (Form 4720, Part III, line 1)	7b	
<input type="checkbox"/> 8a Form 5227 check here	<input type="checkbox"/> b FMV of assets at end of tax year (Form 5227, Item D)	8b	
<input type="checkbox"/> 9a Form 5330 check here	<input type="checkbox"/> b Tax due (Form 5330, Part II, line 19)	9b	
<input type="checkbox"/> 10a Form 8038-CP check here	<input type="checkbox"/> b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

#### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize COVELL, JANI & PASCH LLP to enter my PIN 18200 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date 03/14/25

#### Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**33687218200**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature LEON C. COVELL, CPA Date 03/14/25

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

## 2023

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

Department of the Treasury  
Internal Revenue Service

Open to Public Inspection

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

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>PALOMAR FAMILY COUNSELING SERVICE, INC</b>		<b>D</b> Employer identification number <b>33-0629248</b>	
	Doing business as		<b>E</b> Telephone number <b>760-741-2660</b>	
	Number and street (or P.O. box if mail is not delivered to street address) <b>1002 E GRAND AVENUE</b>		Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code <b>ESCONDIDO CA 92025</b>		<b>G</b> Gross receipts\$ <b>5,690,320</b>	
<b>F</b> Name and address of principal officer: <b>LISA M TURNER</b> <b>1002 E GRAND AVE</b> <b>ESCONDIDO CA 92025</b>			<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
<b>J</b> Website: <b>PALOMARFAMILYCOUNSELING.COM</b>				
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			<b>L</b> Year of formation: <b>1992</b>	
<b>M</b> State of legal domicile: <b>CA</b>				

### Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>S E E S C H E D U L E O</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	15
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	109
	6	Total number of volunteers (estimate if necessary)	33
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year: 253,321 / Current Year: 118,028
	9 Program service revenue (Part VIII, line 2g)		4,762,276 / 5,561,010
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		4,573 / 9,771
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,511
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		5,020,170 / 5,690,320
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)		0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		4,141,752 / 4,714,267	
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	
b Total fundraising expenses (Part IX, column (D), line 25)		0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		682,268 / 976,886	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		4,824,020 / 5,691,153	
19 Revenue less expenses. Subtract line 18 from line 12		196,150 / -833	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		Beginning of Current Year: 2,842,399 / End of Year: 2,821,293
	21 Total liabilities (Part X, line 26)		527,832 / 504,971
	22 Net assets or fund balances. Subtract line 21 from line 20		2,314,567 / 2,316,322

### Part II Signature Block

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

Sign Here	Signature of officer <b>LISA M TURNER</b>		Date	
	Type or print name and title <b>EXECUTIVE DIRECTOR</b>			
Paid Preparer Use Only	Print/Type preparer's name <b>LEON C. COVELL, CPA</b>	Preparer's signature <b>LEON C. COVELL, CPA</b>	Date <b>03/14/25</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00166785</b>
	Firm's name <b>COVELL, JANI &amp; PASCH LLP</b>	Firm's EIN <b>38-3730777</b>	Firm's address <b>345 W 9TH AVE STE 100 ESCONDIDO, CA 92025-5055</b>	
			Phone no. <b>760-737-0700</b>	

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:

**SEE SCHEDULE O**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **4,719,869** including grants of \$ ) (Revenue \$ **5,561,010** )

**PALOMAR FAMILY COUNSELING SERVICE PROVIDES A FULL RANGE OF COMPREHENSIVE AND INTEGRATED SERVICES THAT INCLUDE PREVENTION, EARLY INTERVENTION, PSYCHOEDUCATION, ASSESSMENT CLINICAL COUNSELING, SCHOOL-BASED COUNSELING, CRISIS RESPONSE, AND PROFESSIONAL TRAINING.**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**N/A**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**N/A**

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

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **4,719,869**

**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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
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		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which 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		X
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		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; 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		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

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

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

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

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)		Yes	No		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>109</b>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on 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)?	<b>4a</b>			<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			<b>X</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 receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			<b>X</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?	<b>7c</b>			<b>X</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 receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			<b>X</b>
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			<b>X</b>
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			<b>X</b>
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring 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>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<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>X</b>
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<b>X</b>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	<b>X</b>	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		<b>X</b>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		<b>X</b>
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<b>X</b>	
<b>13</b>	Did the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b>	Did the organization have a written document retention and destruction policy?	<b>X</b>	
<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>15a</b>	The organization's CEO, Executive Director, or top management official	<b>X</b>	
<b>15b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	<b>X</b>	
<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>X</b>
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **C A**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

**LISA M TURNER** **1002 E GRAND AVE** **CA 92025** **760-741-2660**  
**ESCONDIDO**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>JAMES TALLEY</b> BOARD MEMBER	0.50 0.00	X						0	0	0
(2) <b>ALBERT TREVISAN</b> PAST PRESIDENT	0.50 0.00	X		X				0	0	0
(3) <b>DAROL H CASTER</b> TREASURER	0.50 0.00	X		X				0	0	0
(4) <b>VI DUPRE</b> BOARD MEMBER	0.50 0.00	X						0	0	0
(5) <b>DAN ENGELBRECHT</b> PRESIDENT	0.50 0.00	X						0	0	0
(6) <b>JUDY TILLYER</b> BOARD MEMBER	0.50 0.00	X						0	0	0
(7) <b>LISA M TURNER</b> EXECUTIVE DIRECTOR	40.00 0.00			X				90,795	0	0
(8) <b>JOSE MONFORTE</b> BOARD MEMBER	0.50 0.00	X						0	0	0
(9) <b>RONALD ROSOL</b> VICE PRESIDENT	0.50 0.00	X		X				0	0	0
(10) <b>DON ROMO</b> BOARD MEMBER	0.50 0.00	X						0	0	0
(11) <b>ELIZABETH STUBBINS</b> BOARD MEMBER	EFIELD 0.50 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>KARINA CAZARES</b>	0.50									
BOARD MEMBER	0.00	X						0	0	
(13) <b>JEFF EPP</b>	0.50									
BOARD MEMBER	0.00	X						0	0	
(14) <b>ANGEL GOTAY</b>	0.50									
SECRETARY	0.00	X		X				0	0	
(15) <b>SHELBY KING</b>	0.50									
BOARD MEMBER	0.00	X						0	0	
(16)										
(17)										
(18)										
(19)										
<b>1b Subtotal</b>							<b>90,795</b>			
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							<b>90,795</b>			
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization							<b>0</b>			

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

**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

**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 **0**

**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514		
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns	1a						
	b	Membership dues	1b						
	c	Fundraising events	1c						
	d	Related organizations	1d						
	e	Government grants (contributions)	1e	15,965					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	102,063					
	g	Noncash contributions included in lines 1a-1f	1g	\$					
	h	<b>Total.</b> Add lines 1a-1f		118,028					
	<b>Program Service Revenue</b>				Business Code				
2a		CONTRACT SERVICES		624100	5,013,869	5,013,869			
b		COUNSELING SERVICES		624100	547,141	547,141			
c									
d									
e									
f		All other program service revenue							
g	<b>Total.</b> Add lines 2a-2f			5,561,010					
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)		9,771	9,771				
	4	Income from investment of tax-exempt bond proceeds							
	5	Royalties							
	6a	Gross rents	6a	(i) Real					
				(ii) Personal					
				b	Less: rental expenses	6b			
				c	Rental inc. or (loss)	6c			
	d	Net rental income or (loss)							
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities					
				(ii) Other					
				b	Less: cost or other basis and sales exps.	7b			
				c	Gain or (loss)	7c			
	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						
				b	Less: direct expenses	8b			
c				Net income or (loss) from fundraising events					
9a	Gross income from gaming activities. See Part IV, line 19	9a							
			b	Less: direct expenses	9b				
			c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a							
			b	Less: cost of goods sold	10b				
			c	Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>				Business Code					
	11a	OTHER REVENUE			1,511	1,511			
	b								
	c								
	d	All other revenue							
e	<b>Total.</b> Add lines 11a-11d			1,511					
12	<b>Total revenue.</b> See instructions			5,690,320	5,572,292	0	0		

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	90,795		90,795	
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	3,774,810	3,280,352	494,458	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	59,530	50,517	9,013	
9 Other employee benefits	467,421	396,654	70,767	
10 Payroll taxes	321,711	273,004	48,707	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	16,200	13,747	2,453	
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.)				
12 Advertising and promotion	13,522	11,475	2,047	
13 Office expenses	110,462	93,738	16,724	
14 Information technology	46,879	39,782	7,097	
15 Royalties				
16 Occupancy	9,494		9,494	
17 Travel	20,465	17,367	3,098	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	51,366	51,366		
20 Interest	8,488		8,488	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	92,294		92,294	
23 Insurance	42,514	36,077	6,437	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>C O N S U L T I N G</b>	238,408	237,908	500	
b <b>T E L E P H O N E</b>	101,599	83,773	17,826	
c <b>M A I N T E N A N C E</b>	62,644	53,160	9,484	
d <b>U T I L I T I E S</b>	40,411	34,293	6,118	
e All other expenses	122,140	46,656	75,484	
25 Total functional expenses. Add lines 1 through 24e	5,691,153	4,719,869	971,284	0
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing	800,898	1	284,770
	2	Savings and temporary cash investments	68,939	2	328,270
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	637,628	4	845,402
	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	2,495	9	9,732
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,448,647		
	b	Less: accumulated depreciation	10b 1,130,339	10c	1,318,308
	11	Investments—publicly traded securities		11	
	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	62,074	15	34,811
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,842,399	16	2,821,293	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	170,114	17	193,679
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	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	295,844	23	275,681
	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	61,874	25	35,611
	26	<b>Total liabilities.</b> Add lines 17 through 25	527,832	26	504,971
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	2,054,962	27	2,097,272
	28	Net assets with donor restrictions	259,605	28	219,050
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances</b>	2,314,567	32	2,316,322
33	<b>Total liabilities and net assets/fund balances</b>	2,842,399	33	2,821,293	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>5,690,320</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>5,691,153</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-833</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>2,314,567</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>2,941</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	<b>-353</b>
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>2,316,322</b>

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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		<b>X</b>
<b>b</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	<b>X</b>	
<b>c</b>	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 on Schedule O.	<b>X</b>	
<b>3a</b>	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?		<b>X</b>
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization <b>PALOMAR FAMILY COUNSELING SERVICE, INC</b>	Employer identification number <b>33-0629248</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	202,272	360,179	14,483	253,321	118,028	948,283
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	202,272	360,179	14,483	253,321	118,028	948,283
<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)						
<b>6 Public support.</b> Subtract line 5 from line 4						948,283

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4	202,272	360,179	14,483	253,321	118,028	948,283
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						948,283
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	22,489,830

**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**

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

<b>14</b> Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	100.00 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14	<b>15</b>	100.00 %

**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

**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

**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

**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

**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

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

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 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; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 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.

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

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18 %

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

**Section A. All Supporting Organizations**

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
3b	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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
4c	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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
5b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	<b>Substitutions only.</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
9b	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? <i>If "Yes," provide detail in Part VI.</i>		
9c	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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	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>b</b>	A family member of a person described on line 11a above?		
<b>c</b>	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	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
<b>1</b>	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
<b>1</b>	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?		
<b>2</b>	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>		
<b>3</b>	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <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**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b>	Activities Test. Answer lines 2a and 2b below.		
<b>a</b>	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>b</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>		
<b>3</b>	Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b>	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>b</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.

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  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 <b>Total annual distributions.</b> 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 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—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 <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019 .....			
b Excess from 2020 .....			
c Excess from 2021 .....			
d Excess from 2022 .....			
e Excess from 2023 .....			



**Schedule B  
(Form 990)**

**Schedule of Contributors**

OMB No. 1545-0047

**2023**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization <b>PALOMAR FAMILY COUNSELING SERVICE, INC</b>	Employer identification number <b>33-0629248</b>
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Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private 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 property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

Name of organization

Employer identification number

**PALOMAR FAMILY COUNSELING SERVICE,**

**33-0629248**

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SAN DIEGO FOUNDATION GUY CLUM EARLY CHILDHOOD INITIATIVE 2508 HISTORIC DECATUR RD, STE 200 SAN DIEGO CA 92106	\$ 70,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	WELLS FARGO WEAVER-FRENCH FUND 420 MONTGOMERY STREET SAN FRANCISCO CA 94163	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CHILDREN'S HEALTH FUND 10531 4S COMMONS DRIVE, SUITE 166-80 SAN DIEGO CA 92127	\$ 15,965	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

PALOMAR FAMILY COUNSELING SERVICE, INC

Employer identification number

33-0629248

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: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - 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 on Part XIII  Yes  No

**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	68,939	67,418	72,955	58,824	60,952
b Contributions					
c Net investment earnings, gains, and losses	2,939	1,857	-5,218	14,131	-2,128
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	-351	-336	-319		
g End of year balance	71,527	68,939	67,418	72,955	58,824

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment.....%
  - b Permanent endowment **100.00%**
  - c Term endowment.....%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                              | Yes | No       |
|------------------------------|-----|----------|
| (i) Unrelated organizations? |     | <b>X</b> |
| (ii) Related organizations?  |     | <b>X</b> |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		470,589		470,589
b Buildings		1,366,808	816,489	550,319
c Leasehold improvements		41,276	41,276	
d Equipment		72,739	72,739	
e Other		497,235	199,835	297,400
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				<b>1,318,308</b>

**Part VII Investments – Other Securities**

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

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

**Part VIII Investments – Program Related**

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

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>OPERATING LEASE LIABILITY, CURRENT P</b>	<b>26,016</b>
(3) <b>OPERATING LEASE LIABILITY, NONCURREN</b>	<b>8,595</b>
(4) <b>RESTRICTED DONATIONS</b>	<b>1,000</b>
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	<b>35,611</b>

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





**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization	<b>PALOMAR FAMILY COUNSELING SERVICE, INC</b>	Employer identification number <b>33-0629248</b>
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**FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES**

**PALOMAR FAMILY COUNSELING SERVICE PROVIDES A FULL RANGE OF COMPREHENSIVE AND INTEGRATED SERVICES THAT INCLUDE PREVENTION, EARLY INTERVENTION, PSYCHOEDUCATION, ASSESSMENT CLINICAL COUNSELING, SCHOOL-BASED COUNSELING, CRISIS RESPONSE, AND PROFESSIONAL TRAINING.**

**THE ORGANIZATION'S MISSION IS TO SUPPORT AND STRENGTHEN CHILDREN, YOUTH, ADULTS, FAMILIES, SCHOOLS AND COMMUNITIES.**

**FORM 990 - ORGANIZATION'S MISSION**

**PALOMAR FAMILY COUNSELING SERVICE PROVIDES A FULL RANGE OF COMPREHENSIVE AND INTEGRATED SERVICES THAT INCLUDE PREVENTION, EARLY INTERVENTION, PSYCHOEDUCATION, ASSESSMENT CLINICAL COUNSELING, SCHOOL-BASED COUNSELING, CRISIS RESPONSE, AND PROFESSIONAL TRAINING.**

**FORM 990, PART I, LINE 6**

**VOLUNTEERS INCLUDE BOARD MEMBERS, COUNSELING INTERNS, OR COMMUNITY MEMBERS DOING SERVICE PROJECTS.**

**TYPES OF SERVICES : INDIVIDUAL, FAMILY, AND GROUP COUNSELING FOR ALL AGES IN OUR OFFICES, INDIVIDUAL AND GROUP COUNSELING FOR YOUTH IN SCHOOLS OR OTHER COMMUNITY SPACES, COURT-ORDERED PSYCHOEDUCATION SERVICES, AND PREVENTION AND EARLY INTERVENTIONS PROGRAMS.**

**FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS**

**PALOMAR FAMILY COUNSELING SERVICE PROVIDES A FULL RANGE OF COMPREHENSIVE AND INTEGRATED SERVICES THAT INCLUDE PREVENTION, EARLY INTERVENTION,**

Name of the organization

Employer identification number

PALOMAR FAMILY COUNSELING SERVICE,

33-0629248

PSYCHOEDUCATION , ASSESSMENT CLINICAL COUNSELING, SCHOOL-BASED COUNSELING ,  
CRISIS RESPONSE , AND PROFESSIONAL TRAINING .

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
FORM 990 IS MADE AVAILABLE TO THE BOARD OF DIRECTORS FOR THEIR REVIEW PRIOR  
TO FILING .

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
REQUIRED SELF REPORTING BY EMPLOYEES

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
PERIODIC REVIEW BY THE BOARD OF DIRECTORS

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
PERIODIC REVIEW BY EXECUTIVE BOARD

FORM 990 , PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
UPON REQUEST. TIME AND PLACE APPROVED BY BOARD OF DIRECTORS .

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2023**

Attachment  
Sequence No. **179**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return **PALOMAR FAMILY COUNSELING SERVICE, INC** Identifying number **33-0629248**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) 1,160,000
2 Total cost of section 179 property placed in service (see instructions)
3 Threshold cost of section 179 property before reduction in limitation (see instructions) 2,890,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions
6 (a) Description of property (b) Cost (business use only) (c) Elected cost
7 Listed property. Enter the amount from line 29 7
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7
9 Tentative deduction. Enter the smaller of line 5 or line 8
10 Carryover of disallowed deduction from line 13 of your 2022 Form 4562
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11
13 Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12 13

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions 14
15 Property subject to section 168(f)(1) election 15
16 Other depreciation (including ACRS) 92,295

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2023 17 0
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, and residential/nonresidential rental property.

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 12-year, 30-year, and 40-year class life.

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 21
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 92,295
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

33-0629248

**Federal Asset Report**

FYE: 6/30/2024

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus Sec % 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>15-year GDS Property:</b>								
163	Repair mold Escondido	6/16/24	<u>22,951</u>	X	<u>22,951</u>	15 MQ150DB	<u>0</u>	<u>0</u>
			<u>22,951</u>		<u>22,951</u>		<u>0</u>	<u>0</u>
<b>Other Depreciation:</b>								
14	ESCONDIDO LAND	3/05/96	200,000		200,000	0 -- Land	0	0
15	FALLBROOK LAND	7/01/96	35,814		35,814	0 -- Land	0	0
16	VISTA LAND	6/01/00	112,200		112,200	0 -- Land	0	0
17	ESCONDIDO/N. CEDAR LAND	6/30/04	100,171		100,171	0 -- Land	0	0
25	ESCONDIDO LAND	6/30/05	22,404		22,404	0 -- Land	0	0
35	LOAN FEES	7/30/13	7,753		7,753	10 MO S/L	7,753	0
36	LOAN FEES-FIRST REP.	12/29/17	5,788		5,788	10 MO S/L	5,788	0
37	ESCONDIDO BUILDING	3/02/96	345,448		345,448	40 MO S/L	236,052	8,636
38	FALLBROOK BUILDING	7/01/96	117,724		117,724	40 MO S/L	79,462	2,943
39	VISTA BUILDING	6/01/00	137,700		137,700	40 MO S/L	79,390	3,443
40	ESCONDIDO BUILDING IMPROVEMEN	1/01/01	3,871		3,871	7 MO S/L	3,871	0
41	ESCONDIDO BUILDING IMPROVEMEN	1/06/03	29,430		29,430	7 MO S/L	29,430	0
42	VISTA BUILDING IMPROVEMENT	12/18/02	3,395		3,395	7 MO S/L	3,395	0
43	ESCONDIDO PATIO/WALL	5/08/03	4,580		4,580	20 MO S/L	4,580	0
44	FALLBROOK BUILDING	6/30/04	24,911		24,911	40 MO S/L	11,213	622
45	ESCONDIDO BUILDING	6/30/05	65,490		65,490	40 MO S/L	29,468	1,637
46	ESCONDIDO BUILDING	6/30/06	395,399		395,399	40 MO S/L	173,044	9,885
47	FALLBROOK BUILDING	6/30/06	23,574		23,574	40 MO S/L	10,015	589
48	ESCONDIDO BUILDING	6/30/07	105,737		105,737	40 MO S/L	42,291	2,643
49	FALLBROOK BUILDING	6/30/07	81,197		81,197	5 MO S/L	81,197	0
50	ESCONDIDO BUILDING	9/21/07	25,538		25,538	39 MO S/L	10,315	655
51	VISTA BUILDING MODULAR	1/01/12	1,000		1,000	40 MO S/L	288	25
66	FURNITURE & EQUIPMENT	10/15/94	2,955		2,955	5 MO S/L	2,955	0
67	FURNITURE % EQUIPMENT	3/05/96	10,000		10,000	10 MO S/L	10,000	0
68	FURNITURE & EQUIPMENT	7/01/96	3,692		3,692	5 MO S/L	3,692	0
69	FURNITURE & EQUIPMENT	8/01/96	5,431		5,431	5 MO S/L	5,431	0
70	FURNITURE & EQUIPMENT	1/31/01	5,197		5,197	5 MO S/L	5,197	0
71	FURNITURE & EQUIPMENT	1/02/02	9,775		9,775	5 MO S/L	9,775	0
72	OFFICE EQUIPMENT	10/07/97	1,779		1,779	5 MO S/L	1,779	0
73	COMPUTERS	1/27/99	2,724		2,724	5 MO S/L	2,724	0
74	COMPUTER EQUIPMENT	1/02/02	4,494		4,494	5 MO S/L	4,494	0
75	FURNITURE & EQUIPMENT	10/23/02	5,359		5,359	5 MO S/L	5,359	0
76	FURNITURE & EQUIPMENT	6/30/04	10,799		10,799	5 MO S/L	10,799	0
77	TELEPHONE & INSTALLATION	6/30/07	11,846		11,846	5 MO S/L	11,846	0
78	18 CONFERENCE TABLES	6/30/07	6,313		6,313	5 MO S/L	6,313	0
79	36 CASE ARMCHAIRS	6/30/07	7,176		7,176	5 MO S/L	7,176	0
80	VANITY CUSTOM MADE	4/18/19	1,175		1,175	5 MO S/L	979	196
81	FRONTIER FENCE	11/17/18	1,950		1,950	7 MO S/L	1,277	278
82	CARPET ESC BUILDING	9/21/18	11,717		11,717	7 MO S/L	7,951	1,674
83	Dell equipment - Laptops	10/08/19	8,240		8,240	5 MO S/L	6,180	1,648
84	Furnitures	10/26/19	3,053		3,053	5 MO S/L	2,239	610
85	Laptops	10/31/19	7,981		7,981	5 MO S/L	5,853	1,596
86	Computer equipments	3/27/20	4,837		4,837	5 MO S/L	3,144	967
87	Chrome books	4/13/20	8,174		8,174	5 MO S/L	5,313	1,635
88	Carpet - Vista	7/11/19	1,573		1,573	7 MO S/L	899	225
89	Paving parking lot FB	7/12/19	2,071		2,071	7 MO S/L	1,183	296
91	Carpet - Vista	8/02/19	5,908		5,908	7 MO S/L	3,306	844
92	Security System - Vista	8/22/19	9,018		9,018	7 MO S/L	4,938	1,289
94	Paving lot FB	9/09/19	18,633		18,633	7 MO S/L	10,204	2,661
95	Security system - Vista	9/13/19	9,018		9,018	7 MO S/L	4,938	1,289
96	Paving parking - Vista	9/30/19	16,207		16,207	7 MO S/L	8,682	2,316
97	Skylight - Vista	10/04/19	5,300		5,300	7 MO S/L	2,839	757
98	Carpet - Vista	10/25/19	31,244		31,244	7 MO S/L	16,366	4,464
99	Laptops Dell	3/02/21	11,068		11,068	5 MO S/L	5,165	2,214
100	USB parent training modules	3/24/21	4,023		4,023	5 MO S/L	1,810	805
101	Front office Automatic Door	3/20/21	8,378		8,378	7 MO S/L	2,693	1,197
102	Refinance fee 12-3-20	12/03/20	5,805		5,805	10 MO S/L	1,500	580
103	21 Blue light screens	10/11/20	1,176		1,176	5 MO S/L	647	235
104	office chairs (5)	10/12/20	997		997	5 MO S/L	548	199
105	16 laptops and carrying case	10/23/20	29,692		29,692	5 MO S/L	15,836	5,938
106	5 Apple I-Pads	11/23/20	3,177		3,177	5 MO S/L	1,642	635
107	20 Ipads	11/25/20	12,600		12,600	5 MO S/L	6,510	2,520
108	10 Wireless hotspots	11/30/20	1,681		1,681	5 MO S/L	868	337

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
109	2 I pads	1/18/21	549				549	5 MO S/L	265	110
110	headset	1/18/21	582				582	5 MO S/L	281	117
111	ID Card Printer	8/17/21	1,076				1,076	5 MO S/L	395	215
112	Multiple switches and router for serv	9/17/21	6,238				6,238	5 MO S/L	2,183	1,248
113	Front Window replacement, Escondido	10/29/21	2,317				2,317	7 MO S/L	552	331
114	Laptops, Tablets, Monitors, Printers	11/08/21	2,211				2,211	5 MO S/L	737	442
115	Desk	11/10/21	909				909	5 MO S/L	303	182
116	Multiple Headsets	11/24/21	3,578				3,578	5 MO S/L	1,133	716
117	Desktop	12/02/21	638				638	5 MO S/L	202	127
118	Laptops, Tablets, Monitors, Printers	2/01/22	3,678				3,678	5 MO S/L	1,042	736
119	Laptops, Tablets, Monitors, Printers	2/17/22	4,265				4,265	5 MO S/L	1,137	853
120	Laptops, Tablets, Monitors, Printers	3/15/22	10,233				10,233	5 MO S/L	2,729	2,047
121	Desks	3/29/22	2,290				2,290	5 MO S/L	572	458
122	Laptops, Tablets, Monitors, Printers	4/04/22	1,981				1,981	5 MO S/L	495	396
123	Laptops, Tablets, Monitors, Printers	4/04/22	6,144				6,144	5 MO S/L	1,536	1,229
124	Laptops, Tablets, Monitors, Printers	4/18/22	2,048				2,048	5 MO S/L	478	409
125	Laptops	5/03/22	2,134				2,134	5 MO S/L	498	427
126	Laptops	6/02/22	2,132				2,132	5 MO S/L	462	426
127	Parking Lot Lights Escondido	11/30/21	3,023				3,023	20 MO S/L	239	151
128	Painting, Fallbrook	3/24/22	2,585				2,585	40 MO S/L	81	64
129	Painting, Fallbrook	3/27/22	2,075				2,075	40 MO S/L	65	52
130	Fence at Vista	3/28/22	4,100				4,100	20 MO S/L	256	205
131	ADA Access Door Escondido	3/28/22	5,459				5,459	40 MO S/L	171	136
132	Fence at Vista	4/04/22	1,300				1,300	20 MO S/L	81	65
133	Painting, Fallbrook	4/07/22	2,200				2,200	40 MO S/L	69	55
134	Toilet, Fallbrook	4/14/22	1,090				1,090	40 MO S/L	34	27
135	Ceiling repair, Escondido	6/14/22	1,400				1,400	40 MO S/L	38	35
136	Air Conditioner (HVAC) Escondido inv 15	6/16/22	18,430				18,430	40 MO S/L	461	461
137	Landscaping, Escondido	5/31/22	5,250				5,250	20 MO S/L	284	263
138	Airconditioning Esc inv 15960	7/01/22	18,400				18,400	40 MO S/L	460	460
139	HP ProBooks 450 G9 Notebook (2)	3/10/23	2,417				2,417	5 MO S/L	161	484
140	Asus ExpertBook BI	8/19/22	1,023				1,023	5 MO S/L	170	205
141	Computers Inv #HS09499	3/29/23	2,453				2,453	5 MO S/L	123	490
142	Computers Inv # HS62706	3/31/23	5,192				5,192	5 MO S/L	260	1,038
143	Dell Vastro 3520 Laptops (2)	3/10/23	3,048				3,048	5 MO S/L	203	610
144	Dell OptiPlex 5000 (6)	3/30/23	8,332				8,332	5 MO S/L	417	1,666
145	HP ProBook 455 G8 Notebook (4) Staple	9/26/22	3,067				3,067	5 MO S/L	460	613
146	CDW HP Workstation Z2 G5 Wolf Pro	11/28/22	1,031				1,031	5 MO S/L	120	206
147	CDW (2) HP Workstation Z2 G5 Wolf Pro	11/04/22	2,171				2,171	5 MO S/L	289	435
148	Laptops	8/04/23	5,350				5,350	5 MO S/L	0	981
149	Laptops	8/04/23	4,028				4,028	5 MO S/L	0	738
150	Office furniture	9/22/23	1,502				1,502	5 MO S/L	0	225
151	Laptops Dell	11/04/23	3,972				3,972	5 MO S/L	0	530
152	Laptops Edralyn Botz	11/27/23	3,728				3,728	5 MO S/L	0	435
153	Laptops Christ Besse	12/04/23	5,202				5,202	5 MO S/L	0	607
154	Office furniture	2/14/24	3,020				3,020	5 MO S/L	0	252
155	PC's Dell	2/20/24	11,704				11,704	5 MO S/L	0	780
156	Chairs Analia Chapero	5/21/24	2,190				2,190	5 MO S/L	0	37
157	Laptop Kan Beckman	5/31/24	1,143				1,143	5 MO S/L	0	19
158	Light fixture	3/16/24	3,759				3,759	5 MO S/L	0	188
159	Security camera	4/30/24	2,123				2,123	5 MO S/L	0	71
160	Reroof Fallbrook	5/17/24	23,309				23,309	20 MO S/L	0	97
161	Drywall Vista	3/12/24	33,157				33,157	20 MO S/L	0	553
162	Roof repair Escondido	4/26/24	13,100				13,100	20 MO S/L	0	109
	<b>Total Other Depreciation</b>		<u>2,425,696</u>				<u>2,425,696</u>		<u>1,038,044</u>	<u>92,295</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,425,696</u>				<u>2,425,696</u>		<u>1,038,044</u>	<u>92,295</u>
	<b>Grand Totals</b>		2,448,647				2,448,647		1,038,044	92,295
	<b>Less: Dispositions and Transfers</b>		0				0		0	0
	<b>Less: Start-up/Org Expense</b>		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>2,448,647</u>				<u>2,448,647</u>		<u>1,038,044</u>	<u>92,295</u>

33-0629248

**CA Asset Report**

FYE: 6/30/2024

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	CA Prior	CA Current	Federal Current	Difference Fed - CA
<b>15-year GDS Property:</b>								
163	Repair mold Escondido	6/16/24	<u>22,951</u>	<u>22,951</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			<u>22,951</u>	<u>22,951</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Depreciation:</b>								
14	ESCONDIDO LAND	3/05/96	200,000	200,000	0	0	0	0
15	FALLBROOK LAND	7/01/96	35,814	35,814	0	0	0	0
16	VISTA LAND	6/01/00	112,200	112,200	0	0	0	0
17	ESCONDIDO/N. CEDAR LAND	6/30/04	100,171	100,171	0	0	0	0
25	ESCONDIDO LAND	6/30/05	22,404	22,404	0	0	0	0
35	LOAN FEES	7/30/13	7,753	7,753	7,753	0	0	0
36	LOAN FEES-FIRST REP.	12/29/17	5,788	5,788	5,788	0	0	0
37	ESCONDIDO BUILDING	3/02/96	345,448	345,448	236,052	8,636	8,636	0
38	FALLBROOK BUILDING	7/01/96	117,724	117,724	79,462	2,943	2,943	0
39	VISTA BUILDING	6/01/00	137,700	137,700	79,390	3,443	3,443	0
40	ESCONDIDO BUILDING IMPROVEMEN	1/01/01	3,871	3,871	3,871	0	0	0
41	ESCONDIDO BUILDING IMPROVEMEN	1/06/03	29,430	29,430	29,430	0	0	0
42	VISTA BUILDING IMPROVEMENT	12/18/02	3,395	3,395	3,395	0	0	0
43	ESCONDIDO PATIO/WALL	5/08/03	4,580	4,580	4,580	0	0	0
44	FALLBROOK BUILDING	6/30/04	24,911	24,911	11,213	622	622	0
45	ESCONDIDO BUILDING	6/30/05	65,490	65,490	29,468	1,637	1,637	0
46	ESCONDIDO BUILDING	6/30/06	395,399	395,399	173,044	9,885	9,885	0
47	FALLBROOK BUILDING	6/30/06	23,574	23,574	10,015	589	589	0
48	ESCONDIDO BUILDING	6/30/07	105,737	105,737	42,291	2,643	2,643	0
49	FALLBROOK BUILDING	6/30/07	81,197	81,197	81,197	0	0	0
50	ESCONDIDO BUILDING	9/21/07	25,538	25,538	10,315	655	655	0
51	VISTA BUILDING MODULAR	1/01/12	1,000	1,000	288	25	25	0
66	FURNITURE & EQUIPMENT	10/15/94	2,955	2,955	2,955	0	0	0
67	FURNITURE % EQUIPMENT	3/05/96	10,000	10,000	10,000	0	0	0
68	FURNITURE & EQUIPMENT	7/01/96	3,692	3,692	3,692	0	0	0
69	FURNITURE & EQUIPMENT	8/01/96	5,431	5,431	5,431	0	0	0
70	FURNITURE & EQUIPMENT	1/31/01	5,197	5,197	5,197	0	0	0
71	FURNITURE & EQUIPMENT	1/02/02	9,775	9,775	9,775	0	0	0
72	OFFICE EQUIPMENT	10/07/97	1,779	1,779	1,779	0	0	0
73	COMPUTERS	1/27/99	2,724	2,724	2,724	0	0	0
74	COMPUTER EQUIPMENT	1/02/02	4,494	4,494	4,494	0	0	0
75	FURNITURE & EQUIPMENT	10/23/02	5,359	5,359	5,359	0	0	0
76	FURNITURE & EQUIPMENT	6/30/04	10,799	10,799	10,799	0	0	0
77	TELEPHONE & INSTALLATION	6/30/07	11,846	11,846	11,846	0	0	0
78	18 CONFERENCE TABLES	6/30/07	6,313	6,313	6,313	0	0	0
79	36 CASE ARMCHAIRS	6/30/07	7,176	7,176	7,176	0	0	0
80	VANITY CUSTOM MADE	4/18/19	1,175	1,175	979	196	196	0
81	FRONTIER FENCE	11/17/18	1,950	1,950	1,277	278	278	0
82	CARPET ESC BUILDING	9/21/18	11,717	11,717	7,951	1,674	1,674	0
83	Dell equipment - Laptops	10/08/19	8,240	8,240	6,180	1,648	1,648	0
84	Furnitures	10/26/19	3,053	3,053	2,239	610	610	0
85	Laptops	10/31/19	7,981	7,981	5,853	1,596	1,596	0
86	Computer equipments	3/27/20	4,837	4,837	3,144	967	967	0
87	Chrome books	4/13/20	8,174	8,174	5,313	1,635	1,635	0
88	Carpet - Vista	7/11/19	1,573	1,573	899	225	225	0
89	Paving parking lot FB	7/12/19	2,071	2,071	1,183	296	296	0
91	Carpet - Vista	8/02/19	5,908	5,908	3,306	844	844	0
92	Security System - Vista	8/22/19	9,018	9,018	4,938	1,289	1,289	0
94	Paving lot FB	9/09/19	18,633	18,633	10,204	2,661	2,661	0
95	Security system - Vista	9/13/19	9,018	9,018	4,938	1,289	1,289	0
96	Paving parking - Vista	9/30/19	16,207	16,207	8,682	2,316	2,316	0
97	Skylight - Vista	10/04/19	5,300	5,300	2,839	757	757	0
98	Carpet - Vista	10/25/19	31,244	31,244	16,366	4,464	4,464	0
99	Laptops Dell	3/02/21	11,068	11,068	5,165	2,214	2,214	0
100	USB parent training modules	3/24/21	4,023	4,023	1,810	805	805	0
101	Front office Automatic Door	3/20/21	8,378	8,378	2,693	1,197	1,197	0
102	Refinance fee 12-3-20	12/03/20	5,805	5,805	1,500	580	580	0
103	21 Blue light screens	10/11/20	1,176	1,176	647	235	235	0
104	office chairs (5)	10/12/20	997	997	548	199	199	0
105	16 laptops and carrying case	10/23/20	29,692	29,692	15,836	5,938	5,938	0
106	5 Apple I-Pads	11/23/20	3,177	3,177	1,642	635	635	0
107	20 I-pads	11/25/20	12,600	12,600	6,510	2,520	2,520	0
108	10 Wireless hotspots	11/30/20	1,681	1,681	868	337	337	0

# CA Asset Report

FYE: 6/30/2024

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	CA Prior	CA Current	Federal Current	Difference Fed - CA
109	2 I pads	1/18/21	549	549	265	110	110	0
110	headset	1/18/21	582	582	281	117	117	0
111	ID Card Printer	8/17/21	1,076	1,076	395	215	215	0
112	Multiple switches and router for serv	9/17/21	6,238	6,238	2,183	1,248	1,248	0
113	Front Window replacement, Escondido	10/29/21	2,317	2,317	552	331	331	0
114	Laptops, Tablets, Monitors, Printers	11/08/21	2,211	2,211	737	442	442	0
115	Desk	11/10/21	909	909	303	182	182	0
116	Multiple Headsets	11/24/21	3,578	3,578	1,133	716	716	0
117	Desktop	12/02/21	638	638	202	127	127	0
118	Laptops, Tablets, Monitors, Printers	2/01/22	3,678	3,678	1,042	736	736	0
119	Laptops, Tablets, Monitors, Printers	2/17/22	4,265	4,265	1,137	853	853	0
120	Laptops, Tablets, Monitors, Printers	3/15/22	10,233	10,233	2,729	2,047	2,047	0
121	Desks	3/29/22	2,290	2,290	572	458	458	0
122	Laptops, Tablets, Monitors, Printers	4/04/22	1,981	1,981	495	396	396	0
123	Laptops, Tablets, Monitors, Printers	4/04/22	6,144	6,144	1,536	1,229	1,229	0
124	Laptops, Tablets, Monitors, Printers	4/18/22	2,048	2,048	478	409	409	0
125	Laptops	5/03/22	2,134	2,134	498	427	427	0
126	Laptops	6/02/22	2,132	2,132	462	426	426	0
127	Parking Lot Lights Escondido	11/30/21	3,023	3,023	239	151	151	0
128	Painting, Fallbrook	3/24/22	2,585	2,585	81	64	64	0
129	Painting, Fallbrook	3/27/22	2,075	2,075	65	52	52	0
130	Fence at Vista	3/28/22	4,100	4,100	256	205	205	0
131	ADA Access Door Escondido	3/28/22	5,459	5,459	171	136	136	0
132	Fence at Vista	4/04/22	1,300	1,300	81	65	65	0
133	Painting, Fallbrook	4/07/22	2,200	2,200	69	55	55	0
134	Toilet, Fallbrook	4/14/22	1,090	1,090	34	27	27	0
135	Ceiling repair, Escondido	6/14/22	1,400	1,400	38	35	35	0
136	Air Conditioner (HVAC) Escondido inv 15	6/16/22	18,430	18,430	461	461	461	0
137	Landscaping, Escondido	5/31/22	5,250	5,250	284	263	263	0
138	Airconditioning Esc inv 15960	7/01/22	18,400	18,400	460	460	460	0
139	HP ProBooks 450 G9 Notebook (2)	3/10/23	2,417	2,417	161	484	484	0
140	Asus ExpertBook BI	8/19/22	1,023	1,023	170	205	205	0
141	Computers Inv #HS09499	3/29/23	2,453	2,453	123	490	490	0
142	Computers Inv # HS62706	3/31/23	5,192	5,192	260	1,038	1,038	0
143	Dell Vastro 3520 Laptops (2)	3/10/23	3,048	3,048	203	610	610	0
144	Dell OptiPlex 5000 (6)	3/30/23	8,332	8,332	417	1,666	1,666	0
145	HP ProBook 455 G8 Notebook (4) Staple	9/26/22	3,067	3,067	460	613	613	0
146	CDW HP Workstation Z2 G5 Wolf Pro	11/28/22	1,031	1,031	120	206	206	0
147	CDW (2) HP Workstation Z2 G5 Wolf Pro	11/04/22	2,171	2,171	289	435	435	0
148	Laptops	8/04/23	5,350	5,350	0	981	981	0
149	Laptops	8/04/23	4,028	4,028	0	738	738	0
150	Office furniture	9/22/23	1,502	1,502	0	225	225	0
151	Laptops Dell	11/04/23	3,972	3,972	0	530	530	0
152	Laptops Edralyn Botz	11/27/23	3,728	3,728	0	435	435	0
153	Laptops Christ Besse	12/04/23	5,202	5,202	0	607	607	0
154	Office furniture	2/14/24	3,020	3,020	0	252	252	0
155	PC's Dell	2/20/24	11,704	11,704	0	780	780	0
156	Chairs Analia Chapero	5/21/24	2,190	2,190	0	37	37	0
157	Laptop Kan Beckman	5/31/24	1,143	1,143	0	19	19	0
158	Light fixture	3/16/24	3,759	3,759	0	188	188	0
159	Security camera	4/30/24	2,123	2,123	0	71	71	0
160	Reroof Fallbrook	5/17/24	23,309	23,309	0	97	97	0
161	Drywall Vista	3/12/24	33,157	33,157	0	553	553	0
162	Roof repair Escondido	4/26/24	13,100	13,100	0	109	109	0
<b>Total Other Depreciation</b>			<u>2,425,696</u>	<u>2,425,696</u>	<u>1,038,044</u>	<u>92,295</u>	<u>92,295</u>	<u>0</u>
<b>Total ACRS and Other Depreciation</b>			<u>2,425,696</u>	<u>2,425,696</u>	<u>1,038,044</u>	<u>92,295</u>	<u>92,295</u>	<u>0</u>
<b>Grand Totals</b>			2,448,647	2,448,647	1,038,044	92,295	92,295	0
<b>Less: Dispositions</b>			0	0	0	0	0	0
<b>Less: Start-up/Org Expense</b>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>2,448,647</u>	<u>2,448,647</u>	<u>1,038,044</u>	<u>92,295</u>	<u>92,295</u>	<u>0</u>

# Bonus Depreciation Report

FYE: 6/30/2024

## Form 990, Page 1

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Bus Pct</u>	<u>Tax Sec 179 Exp</u>	<u>Current Bonus</u>	<u>Prior Bonus</u>	<u>Tax - Basis for Depr</u>
163	Repair mold Escondido	6/16/24	22,951		0	0	0	22,951
<b>Grand Total</b>			<u>22,951</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>22,951</u>

# Depreciation Adjustment Report

FYE: 6/30/2024

## All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
163	Repair mold Escondido	6/16/24	22,951	2,295	0
			<u>22,951</u>	<u>2,295</u>	<u>0</u>
<b>Other Depreciation:</b>					
14	ESCONDIDO LAND	3/05/96	200,000	0	0
15	FALLBROOK LAND	7/01/96	35,814	0	0
16	VISTA LAND	6/01/00	112,200	0	0
17	ESCONDIDO/N. CEDAR LAND	6/30/04	100,171	0	0
25	ESCONDIDO LAND	6/30/05	22,404	0	0
35	LOAN FEES	7/30/13	7,753	0	0
36	LOAN FEES-FIRST REP.	12/29/17	5,788	0	0
37	ESCONDIDO BUILDING	3/02/96	345,448	8,637	0
38	FALLBROOK BUILDING	7/01/96	117,724	2,943	0
39	VISTA BUILDING	6/01/00	137,700	3,442	0
40	ESCONDIDO BUILDING IMPROVEMENT	1/01/01	3,871	0	0
41	ESCONDIDO BUILDING IMPROVEMENT	1/06/03	29,430	0	0
42	VISTA BUILDING IMPROVEMENT	12/18/02	3,395	0	0
43	ESCONDIDO PATIO/WALL	5/08/03	4,580	0	0
44	FALLBROOK BUILDING	6/30/04	24,911	623	0
45	ESCONDIDO BUILDING	6/30/05	65,490	1,637	0
46	ESCONDIDO BUILDING	6/30/06	395,399	9,885	0
47	FALLBROOK BUILDING	6/30/06	23,574	590	0
48	ESCONDIDO BUILDING	6/30/07	105,737	2,643	0
49	FALLBROOK BUILDING	6/30/07	81,197	0	0
50	ESCONDIDO BUILDING	9/21/07	25,538	655	0
51	VISTA BUILDING MODULAR	1/01/12	1,000	25	0
66	FURNITURE & EQUIPMENT	10/15/94	2,955	0	0
67	FURNITURE % EQUIPMENT	3/05/96	10,000	0	0
68	FURNITURE & EQUIPMENT	7/01/96	3,692	0	0
69	FURNITURE & EQUIPMENT	8/01/96	5,431	0	0
70	FURNITURE & EQUIPMENT	1/31/01	5,197	0	0
71	FURNITURE & EQUIPMENT	1/02/02	9,775	0	0
72	OFFICE EQUIPMENT	10/07/97	1,779	0	0
73	COMPUTERS	1/27/99	2,724	0	0
74	COMPUTER EQUIPMENT	1/02/02	4,494	0	0
75	FURNITURE & EQUIPMENT	10/23/02	5,359	0	0
76	FURNITURE & EQUIPMENT	6/30/04	10,799	0	0
77	TELEPHONE & INSTALLATION	6/30/07	11,846	0	0
78	18 CONFERENCE TABLES	6/30/07	6,313	0	0
79	36 CASE ARMCHAIRS	6/30/07	7,176	0	0
80	VANITY CUSTOM MADE	4/18/19	1,175	0	0
81	FRONTIER FENCE	11/17/18	1,950	279	0
82	CARPET ESC BUILDING	9/21/18	11,717	1,674	0
83	Dell equipment - Laptops	10/08/19	8,240	412	0
84	Furnitures	10/26/19	3,053	204	0
85	Laptops	10/31/19	7,981	532	0
86	Computer equipments	3/27/20	4,837	726	0
87	Chrome books	4/13/20	8,174	1,226	0
88	Carpet - Vista	7/11/19	1,573	224	0
89	Paving parking lot FB	7/12/19	2,071	296	0
91	Carpet - Vista	8/02/19	5,908	844	0
92	Security System - Vista	8/22/19	9,018	1,288	0
94	Paving lot FB	9/09/19	18,633	2,662	0
95	Security system - Vista	9/13/19	9,018	1,288	0
96	Paving parking - Vista	9/30/19	16,207	2,315	0
97	Skylight - Vista	10/04/19	5,300	758	0
98	Carpet - Vista	10/25/19	31,244	4,463	0
99	Laptops Dell	3/02/21	11,068	2,213	0
100	USB parent training modules	3/24/21	4,023	805	0
101	Front office Automatic Door	3/20/21	8,378	1,197	0
102	Refinance fee 12-3-20	12/03/20	5,805	581	0
103	21 Blue light screens	10/11/20	1,176	235	0
104	office chairs (5)	10/12/20	997	200	0
105	16 laptops and carrying case	10/23/20	29,692	5,939	0

**Future Depreciation Report FYE: 6/30/25**

FYE: 6/30/2024

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
106	5 Apple I-Pads	11/23/20	3,177	635	0
107	20 Ipads	11/25/20	12,600	2,520	0
108	10 Wireless hotspots	11/30/20	1,681	336	0
109	2 Ipads	1/18/21	549	110	0
110	headset	1/18/21	582	116	0
111	ID Card Printer	8/17/21	1,076	215	0
112	Multiple switches and router for serv	9/17/21	6,238	1,247	0
113	Front Window replacement, Escondido	10/29/21	2,317	330	0
114	Laptops, Tablets, Monitors, Printers	11/08/21	2,211	442	0
115	Desk	11/10/21	909	182	0
116	Multiple Headsets	11/24/21	3,578	715	0
117	Desktop	12/02/21	638	128	0
118	Laptops, Tablets, Monitors, Printers	2/01/22	3,678	735	0
119	Laptops, Tablets, Monitors, Printers	2/17/22	4,265	853	0
120	Laptops, Tablets, Monitors, Printers	3/15/22	10,233	2,046	0
121	Desks	3/29/22	2,290	458	0
122	Laptops, Tablets, Monitors, Printers	4/04/22	1,981	396	0
123	Laptops, Tablets, Monitors, Printers	4/04/22	6,144	1,228	0
124	Laptops, Tablets, Monitors, Printers	4/18/22	2,048	410	0
125	Laptops	5/03/22	2,134	427	0
126	Laptops	6/02/22	2,132	426	0
127	Parking Lot Lights Escondido	11/30/21	3,023	152	0
128	Painting, Fallbrook	3/24/22	2,585	65	0
129	Painting, Fallbrook	3/27/22	2,075	52	0
130	Fence at Vista	3/28/22	4,100	205	0
131	ADA Access Door Escondido	3/28/22	5,459	137	0
132	Fence at Vista	4/04/22	1,300	65	0
133	Painting, Fallbrook	4/07/22	2,200	55	0
134	Toilet, Fallbrook	4/14/22	1,090	28	0
135	Ceiling repair, Escondido	6/14/22	1,400	35	0
136	Air Conditioner (HVAC) Escondido inv 15896	6/16/22	18,430	460	0
137	Landscaping, Escondido	5/31/22	5,250	262	0
138	Airconditioning Esc inv 15960	7/01/22	18,400	460	0
139	HP ProBooks 450 G9 Notebook (2)	3/10/23	2,417	483	0
140	Asus ExpertBook BI	8/19/22	1,023	205	0
141	Computers Inv #HS09499	3/29/23	2,453	491	0
142	Computers Inv # HS62706	3/31/23	5,192	1,038	0
143	Dell Vastro 3520 Laptops (2)	3/10/23	3,048	609	0
144	Dell OptiPlex 5000 (6)	3/30/23	8,332	1,667	0
145	HP ProBook 455 G8 Notebook (4) Staple	9/26/22	3,067	614	0
146	CDW HP Workstation Z2 G5 Wolf Pro	11/28/22	1,031	207	0
147	CDW (2) HP Workstation Z2 G5 Wolf Pro	11/04/22	2,171	434	0
148	Laptops	8/04/23	5,350	1,070	0
149	Laptops	8/04/23	4,028	806	0
150	Office furniture	9/22/23	1,502	301	0
151	Laptops Dell	11/04/23	3,972	794	0
152	Laptops Edralyn Botz	11/27/23	3,728	746	0
153	Laptops Christ Besse	12/04/23	5,202	1,040	0
154	Office furniture	2/14/24	3,020	604	0
155	PC's Dell	2/20/24	11,704	2,341	0
156	Chairs Analia Chapero	5/21/24	2,190	438	0
157	Laptop Kan Beckman	5/31/24	1,143	229	0
158	Light fixture	3/16/24	3,759	752	0
159	Security camera	4/30/24	2,123	424	0
160	Reroof Fallbrook	5/17/24	23,309	1,166	0
161	Drywall Vista	3/12/24	33,157	1,657	0
162	Roof repair Escondido	4/26/24	13,100	655	0
<b>Total Other Depreciation</b>			<u>2,425,696</u>	<u>96,143</u>	<u>0</u>
<b>Total ACRS and Other Depreciation</b>			<u>2,425,696</u>	<u>96,143</u>	<u>0</u>
<b>Grand Totals</b>			<u>2,448,647</u>	<u>98,438</u>	<u>0</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>CA</u>
<b><u>Prior MACRS:</u></b>				
163	Repair mold Escondido	6/16/24	<u>22,951</u>	<u>2,295</u>
			<u>22,951</u>	<u>2,295</u>
<b><u>Other Depreciation:</u></b>				
14	ESCONDIDO LAND	3/05/96	200,000	0
15	FALLBROOK LAND	7/01/96	35,814	0
16	VISTA LAND	6/01/00	112,200	0
17	ESCONDIDO/N. CEDAR LAND	6/30/04	100,171	0
25	ESCONDIDO LAND	6/30/05	22,404	0
35	LOAN FEES	7/30/13	7,753	0
36	LOAN FEES-FIRST REP.	12/29/17	5,788	0
37	ESCONDIDO BUILDING	3/02/96	345,448	8,637
38	FALLBROOK BUILDING	7/01/96	117,724	2,943
39	VISTA BUILDING	6/01/00	137,700	3,442
40	ESCONDIDO BUILDING IMPROVEMENT	1/01/01	3,871	0
41	ESCONDIDO BUILDING IMPROVEMENT	1/06/03	29,430	0
42	VISTA BUILDING IMPROVEMENT	12/18/02	3,395	0
43	ESCONDIDO PATIO/WALL	5/08/03	4,580	0
44	FALLBROOK BUILDING	6/30/04	24,911	623
45	ESCONDIDO BUILDING	6/30/05	65,490	1,637
46	ESCONDIDO BUILDING	6/30/06	395,399	9,885
47	FALLBROOK BUILDING	6/30/06	23,574	590
48	ESCONDIDO BUILDING	6/30/07	105,737	2,643
49	FALLBROOK BUILDING	6/30/07	81,197	0
50	ESCONDIDO BUILDING	9/21/07	25,538	655
51	VISTA BUILDING MODULAR	1/01/12	1,000	25
66	FURNITURE & EQUIPMENT	10/15/94	2,955	0
67	FURNITURE % EQUIPMENT	3/05/96	10,000	0
68	FURNITURE & EQUIPMENT	7/01/96	3,692	0
69	FURNITURE & EQUIPMENT	8/01/96	5,431	0
70	FURNITURE & EQUIPMENT	1/31/01	5,197	0
71	FURNITURE & EQUIPMENT	1/02/02	9,775	0
72	OFFICE EQUIPMENT	10/07/97	1,779	0
73	COMPUTERS	1/27/99	2,724	0
74	COMPUTER EQUIPMENT	1/02/02	4,494	0
75	FURNITURE & EQUIPMENT	10/23/02	5,359	0
76	FURNITURE & EQUIPMENT	6/30/04	10,799	0
77	TELEPHONE & INSTALLATION	6/30/07	11,846	0
78	18 CONFERENCE TABLES	6/30/07	6,313	0
79	36 CASE ARMCHAIRS	6/30/07	7,176	0
80	VANITY CUSTOM MADE	4/18/19	1,175	0
81	FRONTIER FENCE	11/17/18	1,950	279
82	CARPET ESC BUILDING	9/21/18	11,717	1,674
83	Dell equipment - Laptops	10/08/19	8,240	412
84	Furnitures	10/26/19	3,053	204
85	Laptops	10/31/19	7,981	532
86	Computer equipments	3/27/20	4,837	726
87	Chrome books	4/13/20	8,174	1,226
88	Carpet - Vista	7/11/19	1,573	224
89	Paving parking lot FB	7/12/19	2,071	296
91	Carpet - Vista	8/02/19	5,908	844
92	Security System - Vista	8/22/19	9,018	1,288
94	Paving lot FB	9/09/19	18,633	2,662
95	Security system - Vista	9/13/19	9,018	1,288
96	Paving parking - Vista	9/30/19	16,207	2,315
97	Skylight - Vista	10/04/19	5,300	758
98	Carpet - Vista	10/25/19	31,244	4,463
99	Laptops Dell	3/02/21	11,068	2,213
100	USB parent training modules	3/24/21	4,023	805
101	Front office Automatic Door	3/20/21	8,378	1,197
102	Refinance fee 12-3-20	12/03/20	5,805	581
103	21 Blue light screens	10/11/20	1,176	235
104	office chairs (5)	10/12/20	997	200
105	16 laptops and carrying case	10/23/20	29,692	5,939

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>CA</u>
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107	20 Ipads	11/25/20	12,600	2,520
108	10 Wireless hotspots	11/30/20	1,681	336
109	2 Ipads	1/18/21	549	110
110	headset	1/18/21	582	116
111	ID Card Printer	8/17/21	1,076	215
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118	Laptops, Tablets, Monitors, Printers	2/01/22	3,678	735
119	Laptops, Tablets, Monitors, Printers	2/17/22	4,265	853
120	Laptops, Tablets, Monitors, Printers	3/15/22	10,233	2,046
121	Desks	3/29/22	2,290	458
122	Laptops, Tablets, Monitors, Printers	4/04/22	1,981	396
123	Laptops, Tablets, Monitors, Printers	4/04/22	6,144	1,228
124	Laptops, Tablets, Monitors, Printers	4/18/22	2,048	410
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126	Laptops	6/02/22	2,132	426
127	Parking Lot Lights Escondido	11/30/21	3,023	152
128	Painting, Fallbrook	3/24/22	2,585	65
129	Painting, Fallbrook	3/27/22	2,075	52
130	Fence at Vista	3/28/22	4,100	205
131	ADA Access Door Escondido	3/28/22	5,459	137
132	Fence at Vista	4/04/22	1,300	65
133	Painting, Fallbrook	4/07/22	2,200	55
134	Toilet, Fallbrook	4/14/22	1,090	28
135	Ceiling repair, Escondido	6/14/22	1,400	35
136	Air Conditioner (HVAC) Escondido inv 15896	6/16/22	18,430	460
137	Landscaping, Escondido	5/31/22	5,250	262
138	Airconditioning Esc inv 15960	7/01/22	18,400	460
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140	Asus ExpertBook BI	8/19/22	1,023	205
141	Computers Inv #HS09499	3/29/23	2,453	491
142	Computers Inv # HS62706	3/31/23	5,192	1,038
143	Dell Vastro 3520 Laptops (2)	3/10/23	3,048	609
144	Dell OptiPlex 5000 (6)	3/30/23	8,332	1,667
145	HP ProBook 455 G8 Notebook (4) Staple	9/26/22	3,067	614
146	CDW HP Workstation Z2 G5 Wolf Pro	11/28/22	1,031	207
147	CDW (2) HP Workstation Z2 G5 Wolf Pro	11/04/22	2,171	434
148	Laptops	8/04/23	5,350	1,070
149	Laptops	8/04/23	4,028	806
150	Office furniture	9/22/23	1,502	301
151	Laptops Dell	11/04/23	3,972	794
152	Laptops Edralyn Botz	11/27/23	3,728	746
153	Laptops Christ Besse	12/04/23	5,202	1,040
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155	PC's Dell	2/20/24	11,704	2,341
156	Chairs Analia Chapero	5/21/24	2,190	438
157	Laptop Kan Beckman	5/31/24	1,143	229
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159	Security camera	4/30/24	2,123	424
160	Reroof Fallbrook	5/17/24	23,309	1,166
161	Drywall Vista	3/12/24	33,157	1,657
162	Roof repair Escondido	4/26/24	13,100	655
	<b>Total Other Depreciation</b>		<u>2,425,696</u>	<u>96,143</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,425,696</u>	<u>96,143</u>
	<b>Grand Totals</b>		<u>2,448,647</u>	<u>98,438</u>

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2022 &amp; 2023</b>
For calendar year 2023, or tax year beginning <b>07/01/23</b> , ending <b>06/30/24</b>		

Name

**PALOMAR FAMILY COUNSELING SERVICE,  
INC**

Taxpayer Identification Number

**33-0629248**

			2022	2023	Differences
<b>Revenue</b>	1. Contributions, gifts, grants .....	1.	218,321	102,063	-116,258
	2. Membership dues and assessments .....	2.			
	3. Government contributions and grants .....	3.	35,000	15,965	-19,035
	4. Program service revenue .....	4.	4,762,276	5,561,010	798,734
	5. Investment income .....	5.	4,573	9,771	5,198
	6. Proceeds from tax exempt bonds .....	6.			
	7. Net gain or (loss) from sale of assets other than inventory .....	7.			
	8. Net income or (loss) from fundraising events .....	8.			
	9. Net income or (loss) from gaming .....	9.			
	10. Net gain or (loss) on sales of inventory .....	10.			
	11. Other revenue .....	11.		1,511	1,511
	12. <b>Total revenue.</b> Add lines 1 through 11	12.	<b>5,020,170</b>	<b>5,690,320</b>	<b>670,150</b>
<b>Expenses</b>	13. Grants and similar amounts paid .....	13.			
	14. Benefits paid to or for members .....	14.			
	15. Compensation of officers, directors, trustees, etc. ....	15.	76,524	90,795	14,271
	16. Salaries, other compensation, and employee benefits .....	16.	4,065,228	4,623,472	558,244
	17. Professional fundraising fees .....	17.			
	18. Other professional fees .....	18.	12,600	16,200	3,600
	19. Occupancy, rent, utilities, and maintenance .....	19.	9,262	9,494	232
	20. Depreciation and Depletion .....	20.	86,352	92,294	5,942
	21. Other expenses .....	21.	574,054	858,898	284,844
	22. <b>Total expenses.</b> Add lines 13 through 21	22.	<b>4,824,020</b>	<b>5,691,153</b>	<b>867,133</b>
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	23.	<b>196,150</b>	<b>-833</b>	<b>-196,983</b>
<b>Other Information</b>	24. Total exempt revenue .....	24.	5,020,170	5,690,320	670,150
	25. Total unrelated revenue .....	25.			
	26. Total excludable revenue .....	26.	4,766,849	5,572,292	805,443
	27. Total assets .....	27.	2,842,399	2,821,293	-21,106
	28. Total liabilities .....	28.	527,832	504,971	-22,861
	29. Retained earnings .....	29.	2,314,567	2,316,322	1,755
	30. Number of voting members of governing body .....	30.	16	15	
	31. Number of independent voting members of governing body .....	31.	16	15	
	32. Number of employees .....	32.	108	109	
33. Number of volunteers .....	33.	35	33		

Form <b>990</b>	<b>Tax Return History</b>	<b>2023</b>
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Name	<b>PALOMAR FAMILY COUNSELING SERVICE, INC</b>	Employer Identification Number <b>33-0629248</b>
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	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants .....	202,272	360,179	14,483	253,321	118,028	
Membership dues .....						
Program service revenue .....	3,788,384	3,915,533	4,434,823	4,762,276	5,561,010	
Capital gain or loss .....						
Investment income .....	3,521	4,980	3,448	4,573	9,771	
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....					1,511	
<b>Total revenue</b> .....	<b>3,994,177</b>	<b>4,280,692</b>	<b>4,452,754</b>	<b>5,020,170</b>	<b>5,690,320</b>	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....	75,271	72,429	71,915	76,524	90,795	
Other compensation .....	3,044,818	3,461,557	3,782,344	4,065,228	4,623,472	
Professional fees .....	10,775	11,375	12,730	12,600	16,200	
Occupancy costs .....	12,388	10,283	10,933	9,262	9,494	
Depreciation and depletion .....	134,180	103,096	74,033	86,352	92,294	
Other expenses .....	701,655	536,666	502,754	574,054	858,898	
<b>Total expenses</b> .....	<b>3,979,087</b>	<b>4,195,406</b>	<b>4,454,709</b>	<b>4,824,020</b>	<b>5,691,153</b>	
<b>Excess or (Deficit)</b> .....	<b>15,090</b>	<b>85,286</b>	<b>-1,955</b>	<b>196,150</b>	<b>-833</b>	
<b>Total exempt revenue</b> .....	<b>3,994,177</b>	<b>4,280,692</b>	<b>4,452,754</b>	<b>5,020,170</b>	<b>5,690,320</b>	
Total unrelated revenue .....						
Total excludable revenue .....	3,791,905	3,920,513	4,438,271	4,766,849	5,572,292	
Total Assets .....	2,918,064	2,618,684	2,582,860	2,842,399	2,821,293	
Total Liabilities .....	933,538	494,307	465,975	527,832	504,971	
Net Fund Balances .....	1,984,526	2,124,377	2,116,885	2,314,567	2,316,322	

# Federal Statements

## Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated</u>	<u>Exclusion</u>	<u>Postal</u>	<u>Acquired after</u>	<u>US</u>
		<u>Business</u>	<u>Code</u>	<u>Code</u>	<u>6/30/75</u>	<u>Obs (\$ or %)</u>
INTEREST:ENDOWMENT -SAN DIEGO	\$ 3,028					
INTEREST:BANK OF AMERICA-CD	6,743					
TOTAL	<u>\$ 9,771</u>					

## Federal Statements

### Form 990. Part IX. Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROGRAM SUPPLIES	\$ 32,038	\$ 28,261	\$ 3,777	\$
PAYROLL SERVICE FEES	25,547		25,547	
FINGERPRINTING, TB, IMMUN	16,893	16,770	123	
ELECTRONIC HEALTH RECORD	11,861		11,861	
BANK CHARGES	11,028		11,028	
BOARD AND EMPLOYEE EVENTS	9,989		9,989	
TAX AND LICENSE FEES	7,151		7,151	
DUES AND SUBSCRIPTIONS	3,583		3,583	
EMPLOYEE LONGEVITY AWARDS	2,425		2,425	
GIFT CARDS	1,625	1,625		
TOTAL	\$ 122,140	\$ 46,656	\$ 75,484	\$ 0

## Federal Statements

### Schedule A. Part II. Line 1(e)

<u>Description</u>	<u>Amount</u>
GOVERNMENT GRANTS	\$ 15,965
DONATIONS	19,363
FOUNDATION GRANTS	<u>82,700</u>
TOTAL	\$ <u><u>118,028</u></u>

### Schedule A. Part II. Line 12 - Current year

<u>Description</u>	<u>Amount</u>
CONTRACT SERVICES	\$ 5,013,869
COUNSELING SERVICES	547,141
INTEREST:ENDOWMENT -SAN DIEGO	3,028
INTEREST:BANK OF AMERICA-CD	6,743
OTHER REVENUE	<u>1,511</u>
TOTAL	\$ <u><u>5,572,292</u></u>

