

# TRANSCULTURAL LEADERSHIP BUILDING CULTURAL CAPACITY



KEVIN JOHN FONG KAHAKULEI INSTITUTE

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# Everybody has culture, even though some folks think they don't.

It greets you when you and the sun first wake up in the morning and it rests with you when you get comfortable enough to fall asleep and say the day is over.

Culture is ever present.

Culture is how you love and who you choose to love.

It's whether you eat cornbread or pumpernickel.

It's how you respond to the dilemmas life offers and how you celebrate living.

It shows itself without you knowing and it tells who you are without you speaking.

Culture includes all your family,
even those who are dead and gone because
they are the ones who set the cultural patterns you follow.

Culture can be vibrant and loud or sometimes quiet and subtle, but it is always there, shaping the ways in which we view the world.

Adapted from a poem by ~ Mona Lake Jones

# FRAMING TRANSCULTURAL LEADERSHIP

Trans – prefix meaning "across" or "to go beyond."

Cultural – of or pertaining to the sum total of ways of living built up by a group of human beings and transmitted from one generation to another.

Culture is an expression of shared meaning and identity – the lens through which we experience and understand the world in which we live.

We each have our own distinct ideas about how the world works and the best way to get things done. Organizations, communities, and groups also have distinct and habitual ways of perceiving and working with others.

When a group is mostly comprised of people who carry the same traditions and culture, there are prescribed ways of relating and working together. The road to self-understanding is more apparent, and expectations of what to do and how to behave are more explicit.

But when a group is comprised of people from diverse traditions and cultures, finding ways to relate and work together becomes more complex and difficult. Not surprisingly, the result can be uncertainty, suspicion, frustration, and inability to reach a consensus. More positive, productive and sustainable outcomes require all members to establish trust and create a strong and sustainable community that builds upon the strengths of their individual cultures. In order to do this, each person must develop and draw upon basic skills of communication, facilitation and leadership to build bridges across cultures.

What can you do to build those bridges, or perhaps be the bridge across cultures?

Programs, coalitions, and institutions build cultural capacity by engaging in activities and processes that are inclusive and on-going in the planning, implementation, and evaluation of cultural competency efforts at all levels of the organization. In addition, members are committed to, and active in achieving their own personal levels of cultural capacity. It is a continuous journey, a process of learning and discovery, both internally and externally.

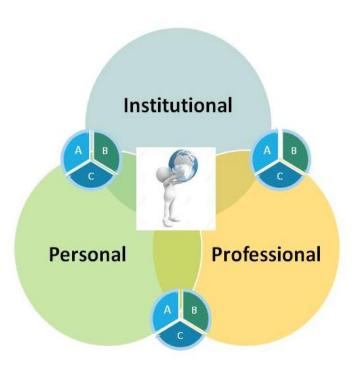
The notion of defining culture in a broad spectrum, and understanding the perspectives and biases we bring is crucial in being compassionate and effective agents of change. This understanding needs to come from both an intellectual and emotional place - the head and the heart – and we will work together to clarify, align and integrate these perspectives.

<u>A</u> ttitudes	An attitude refers to a set of emotions, beliefs, awareness, beliefs, biases, appreciations and expectations toward a particular person(s), thing or event. Attitudes may be conscious or subconscious thoughts or feelings. They are often the result of a person's experience or upbringing. Attitudes can be explicit (conscious) or implicit (unconscious).
<u>B</u> ehaviors	Your behaviors comprise your direct or indirect actions with an individual, group or situation. The more established your attitude is, the more influence it will have on your behavior. It is noteworthy that your conscious attitudes can intentionally change potentially negative behaviors. It is easier for others to respond to your direct behaviors than your indirect behaviors.
<u>C</u> onditions	It is important to be mindful of the larger environmental conditions when considering sustained change in attitudes and behaviors. If you don't change conditions, the behaviors will likely repeat themselves.

As you build your cultural capacity, you need to consider all three of these factors, and how they influence and balance each other.

# THE CHALLENGE OF TRANSCULTURAL LEADERSHIP

Community and organizational leaders are uniquely positioned to navigate the challenges of culture in the workplace. This is especially true in an age where cultural norms and social media have blurred the lines between the personal and the professional. Traditional workplace ethics of keeping topics like politics and religion at home are no longer standard practice. This presents a unique challenge for organizational leaders, as depicted in the diagram below.



In order for leaders to work transculturally, they must strike a balance between their personal beliefs and biases, their professional position and influence, and their institutional values and policies. A leader who can stand in the middle, aligning their attitudes, behaviors and conditions in all three circles, will have the greatest chance at sustaining a healthy and principled workplace.

# STEPS TOWARD BUILDING CULTURAL CAPACITY

Adapted from Sue and Sue

"A culturally competent professional is one who is actively in the process of becoming aware of his or her own assumptions about human behavior, values, biases, preconceived notions, personal limitations, and so forth.

Second, a culturally competent professional is one who actively attempts to understand the worldview of culturally diverse populations. In other words, what are the values, assumptions, practices, communications styles, group norms, biases, experiences, perspectives and so on, of culturally diverse clients, families, communities and colleagues you interact with?

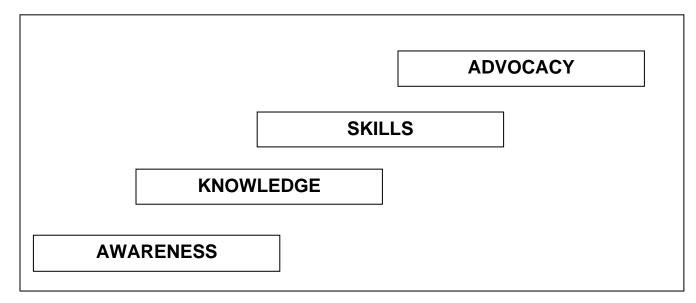
Third, a culturally competent professional is one who is in the process of actively developing and practicing appropriate, relevant, and sensitive strategies and skills in working with culturally diverse clients, families, communities and colleagues.

Fourth, a culturally competent professional is one who advocates on behalf of the needs of clients, families, community and colleagues. They take action in their workplace, community and society to create a culture of respect and equity.

Thus, cultural competence is active, developmental, an ongoing process and is aspirational rather than achieved."

# Steps Toward Building Cultural Capacity

Sue and Sue



# **DIVERSITY, EQUITY & INCLUSION**

Adapted from Potapchuk – Racial Equity Tools

Organizations and communities are recognizing that the three pillars of diversity, equity, and inclusion are essential in achieving and sustaining conditions for social justice. These concepts are at once unique and inter-related.

**Diversity** has come to refer to the various backgrounds and races that comprise a community, nation or other grouping. In many cases the term diversity does not just acknowledge the existence of diversity of background, race, gender, religion, sexual orientation and so on, but implies an appreciation of these differences.

**Equity:** Equity establishes and maintains just and fair conditions which all, including all racial and ethnic groups, and reach their full potential, despite historic patterns such as racial, gender, and economic exclusion.

**Inclusion:** Inclusion assures that traditionally excluded individuals and or groups are authentically brought into processes, activities and decision policy making.

# **Diversity**

- Focus on composition.
- Who is present?
- Representation

# Equity

- Focus on outcomes.
- Who has power?
- Ownership

# Inclusion

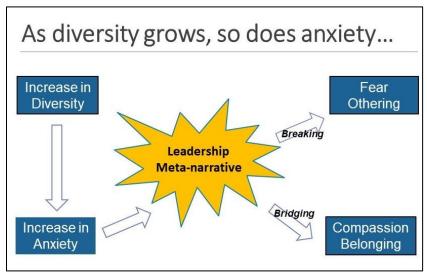
- Focus on experience.
- Who is participating?
- Engagement

It is important to note the difference between equity and equality. In the words of Amy Sun, "Equity and equality are two strategies we can use in an effort to produce fairness. Equity is giving everyone what they need to be successful. Equality is treating everyone the same. Equality aims to promote fairness, but it can only work if everyone starts from the same place and needs the same help."

# **BREAKING, BONDING & BRIDGING**

Adapted from john a powell – Othering and Belonging Institute

As diversity (in any form) increases, so does anxiety. As leaders, you play a key role in influencing how the community responds to this change.



Source: Haas Institute

The response, as defined by john a. powell of the Haas Institute, may consist of a narrative of *Breaking*, *Bonding*, or *Bridging*.

**Breaking** – when a group turns inward and explicitly pushes away from other groups who are seen as less than, dangerous, a threat and less than. This narrative tends to sow seeds of Fear, Othering, and Isolation.

**Bonding** – connecting to people like you in some important way without disparaging others.

**Bridging** – connecting to people who are unlike you in some important way through stories, structures, common purpose and work.

According to the Southern Poverty Law Center, hate groups are on the rise in Utah (4 in 2014; 9 in 2018 – see <a href="https://www.splcenter.org/hate-map?state=UT">https://www.splcenter.org/hate-map?state=UT</a>. As recently as this past week, we have seen how individuals and groups inciting hate and separatism have caused violence and tragedy for everyone in a community. In a sense, no one is safe.

As leaders of this community, what will your narrative be?



Kevin Kahakula'akea John Fong is a nationally respected cultural translator, facilitator, trainer in transformative justice, racial healing, leadership development, organizational design, and community healing. Kevin has extensive experience in working with clients in the public and private sector, especially with diverse, multicultural/multi-lingual groups. His mission is to weave people with possibilities to cultivate communities of belonging.

Prior to starting his consulting practice in 1995, Kevin spent five years in executive management at Macy's CA, and nine years as the Founder and Director of the Clinical HIV Program and Teen Clinic at Asian Health Services, a community health center in Oakland, CA. In addition, Kevin was awarded a three-year fellowship from the W.K. Kellogg Foundation. During his assignments in East Africa, Brazil, Guatemala, Turkey, Central and Eastern Europe, and throughout the U.S., Kevin paid particular attention to the effects of globalization on families, neighborhoods and villages from the context of community and citizen leadership.

In recent years, Kevin has been called to facilitate community healing circles around the country, including: St. Louis|Ferguson, MO; Flint, MI; Dallas, TX; New Orleans, LA; Baltimore, MD; Charleston, SC; and Los Angeles, CA, and throughout rural communities in Mississippi, New Mexico, California, and Colorado.

A graduate of the University of California at Berkeley, Kevin resides in San Francisco with his partner and their two sons



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# Westside Regional Center Board Training on Financial Statements and Tax Returns March 22, 2023

- I. Financial statements (FS)
  - a. Auditor's report
    - Unmodified opinion expresses reasonable (not absolute) assurance that the FS are materially correct
    - ii. Includes a reminder that preparing the FS and footnotes are the responsibility of management
    - iii. Includes a reminder that the auditor obtained an understanding of certain internal controls that are relevant to the audit but does not express an opinion on the effectiveness of the internal controls
    - iv. Also provides a report on internal controls and compliance with laws, regulations, grants and contracts that would have a material impact on the FS in the event of non-compliance (limited assurance report)
    - v. Also may include a report under the federal Uniform Guidance requirements on the major federally funded programs' compliance with requirements that would have a direct and material impact in the event of non-compliance and results of internal control testing over the compliance requirements
  - b. Balance sheet (AKA Statement of Financial Position) presents account balances as of the end of a fiscal year
    - i. Assets: Items of value owned by the company as of the last date of the year
      - 1. Examples include cash, accounts receivable and prepaid expenses
    - ii. Liabilities: Amounts owed to third parties as of the last date of the year
      - 1. Examples include vender payables, accrued payroll and benefits, advances from DDS, amounts held in trust for consumers
    - iii. Net assets: The excess of assets over liabilities
      - 1. Can include both unrestricted and donor-restricted categories
  - c. Income statement (AKA Statement of Activities) presents the results of operations for a fiscal year
    - i. Support and revenue: Amounts earned during the year
      - 1. Examples include grant funding from DDS, contributions from individuals, interest income
    - ii. Expenses: Amounts incurred during the year
      - Examples include payroll and benefits, rent, purchase of services, utilities, interest on debt
  - d. Statement of cash flows presents the cash inflows and outflows during the year in the categories of operating, investing and financing activities
    - Regional centers without any fixed assets or investments may have no investing activities

- ii. Regional centers without any long-term borrowings may have no financing activities
- e. Notes to the financial statements present required disclosures of details supporting the amounts in the financial statements
  - i. Notes also disclose the nature of the organization and its significant accounting policies

Summary: An organization's FS are designed to present the reader with enough information to evaluate the performance of the organization during the year and as of year-end.

FS readers may include lenders, grantors, board members and the general public interested in items such as:

- 1. Do the assets exceed the liabilities?
- 2. Do the current assets exceed the current liabilities?
- 3. Do operations produce a positive "bottom line"?
- 4. Are management and general expenses at a reasonable level compared with total expenses?
- 5. Is revenue growing?
- 6. Are the programs described in the footnotes being accomplished?
- 7. What obligations are disclosed that aren't included in the liabilities (such as future payments of leases, litigation, other commitments)?
- 8. Were there any instances of material non-compliance disclosed?
- 9. Were there any internal control weaknesses disclosed?
  - a. Significant deficiencies in internal controls create a possibility that a significant error in the FS could occur and not be prevented or detected and corrected
  - b. Material weaknesses in internal controls create a possibility that a material error in the FS could occur and not be prevented or detected and corrected
- 2. Income tax return (TR) are due on the 15<sup>th</sup> day of the 5<sup>th</sup> month after year-end (a six-month extension of time to file is available)
- a. Tax-exempt organizations must report to the IRS on Form 990, which includes information about:

i. The size of the organization (# of employees, # of board members, # of volunteers)

- ii. Any unrelated business income that could involve taxable activities
- iii. Summarized information from the FS (Assets, liabilities, income and expense)
- iv. The mission of the organization and a list of questions designed to illustrate best practices, such as whether the board reviews the tax returns before they are filed
- v. Compensation of officers, directors and key employees

- vi. The highest paid independent contractors who received \$100k or more
- b. The organization also files California Form 199 which is similar to the federal 990 form.
- c. Charitable organizations also file form RRF-1 with the California Attorney General, which oversees the activities of public charities within the state for compliance with laws and regulations governing them.

Summary: The income tax forms are designed to help the taxing authorities understand how an organization operated within its tax-exempt status and insured that the organization reports any unrelated activities as taxable income.



# INCORPORATED AS COASTAL DEVELOPMENTAL SERVICES FOUNDATION dba WESTSIDE REGIONAL CENTER

# FINANCIAL STATEMENTS AND SUPPLEMENTARY FINANCIAL INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021 (WITH SUMMARIZED COMPARATIVE TOTALS FOR 2020)

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#### INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Coastal Developmental Services Foundation dba Westside Regional Center

#### Report on the Financial Statements

We have audited the accompanying financial statements of Coastal Developmental Services Foundation dba Westside Regional Center (the Foundation), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.



### Basis for Qualified Opinion

The Foundation provides retirement benefits through its participation in the California Public Employees Retirement System (CalPERS). Because most of the member entities in CalPERS are governmental entities, CalPERS calculates the members' funded or unfunded status using methods and actuarial assumptions promulgated by Government Accounting Standard Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. As a nonprofit organization, the Foundation uses a different accounting framework based on standards promulgated by the Financial Accounting Standard Board (FASB), and Auditing Standards Update *Compensation – Retirement Benefits (Topic 715)* requires different methods and actuarial assumptions than GASB. The Foundation reports its unfunded status using the actuarial report provided by CalPERS using GASB No. 68's methods and actuarial assumptions, which are departures from accounting principles generally accepted in the United States of America. Management did not prepare an actuarial report in accordance with FASB's methods and actuarial assumptions. Accordingly, we were unable to obtain sufficient appropriate audit evidence about the Foundation's unfunded status by other auditing procedures.

# **Qualified Opinion**

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

# Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Purchase of Services Expenses for the year ended June 30, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### Report on Summarized Comparative Information

We have previously audited the Foundation's 2020 financial statements, and we expressed a qualified opinion on those audited financial statements, due to the pension issue described in the Basis for Qualified Opinion paragraph above, in our report dated April 8, 2021. The summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

# Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report March 30, 2022, on our consideration of the Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control over financial reporting and compliance.

Washington, DC March 30, 2022

Marcun LLP

# STATEMENT OF FINANCIAL POSITION

# JUNE 30, 2021 (WITH SUMMARIZED COMPARATIVE TOTALS FOR 2020)

		2021	2020
Assets			
Cash	\$	14,869,701	\$ 16,452,425
Cash – client trust funds		2,380,722	1,584,633
Contract reimbursement receivable		79,038,595	79,659,853
Other receivables		492,142	476,266
Receivable from Intermediate Care Facilities		2,227,841	2,621,919
Due from State		38,979,149	46,100,618
Other assets	_	147,242	 138,790
Total Assets	\$	138,135,392	\$ 147,034,504
Liabilities and Net Assets			
Liabilities			
Accounts payable		36,777,805	30,223,874
Accrued vacation and other leave benefits		1,869,708	1,673,014
Contract advance		59,936,124	65,326,052
Due to State		1,181,292	1,224,480
Unfunded defined benefit plan liability		3,956,661	13,629,439
Post-retirement health care plan obligation		21,218,967	32,920,822
Deferred rent		603,321	565,755
Unexpended client support		2,380,722	 1,584,633
Total Liabilities		127,924,600	147,148,069
Net Assets Without Donor Restrictions		10,210,792	 (113,565)
Total Liabilities and Net Assets	\$	138,135,392	\$ 147,034,504

# STATEMENT OF ACTIVITIES

# FOR THE YEAR ENDED JUNE 30, 2021 (WITH SUMMARIZED COMPARATIVE TOTALS FOR 2020)

	2021	2020
Operating Revenue and Support		
Grants – State DDS	\$ 300,650	
Grants – Federal	1,716	
Intermediate Care Facilities	1,610	
Interest and other income	158	,832 300,821
<b>Total Operating Revenue and Support</b>	304,136	,685 280,439,622
Expenses		
Program Services:		
Direct client services	290,399	
Operating	18,398	,368 17,259,490
Total Program Services	308,797	,923 271,832,132
Supporting Service:		
General and administrative	8,490	,704 7,932,842
Total Expenses	317,288	,627 279,764,974
Change in net assets from operations	(13,151	,942) 674,648
Health plan-related changes other than net periodic		
post-retirement benefit cost	13,803	,521 (6,421,778)
Change in defined benefit plan liability	9,672	,778 (517,478)
Change in Net Assets	10,324	,357 (6,264,608)
Net Assets – Beginning of year	(113	,565) 6,151,043
Net Assets – End of year	\$ 10,210	<u>,792</u> \$ (113,565)

# STATEMENT OF FUNCTIONAL EXPENSES

# FOR THE YEAR ENDED JUNE 30, 2021 (WITH SUMMARIZED COMPARATIVE TOTALS FOR 2020)

_		2021		2020
_	Program Service	General and Administrative	Total	Total
<b>Direct Client Services</b>				
Residential care facilities	\$ 54,726,792	\$	\$ 54,726,792	\$ 45,310,535
Day programs	22,207,187		22,207,187	24,598,994
Other purchased services	213,465,576		213,465,576	184,663,113
<b>Total Direct Client Services</b>	290,399,555		290,399,555	254,572,642
<b>Operating Expenses</b>				
Salaries	10,950,803	5,031,304	15,982,107	15,146,675
Employee health and retirement	, ,	, ,	, ,	, ,
benefits	4,764,144	2,140,413	6,904,557	6,065,959
Facility rent	1,105,304	507,828	1,613,132	1,595,490
Equipment and facility maintenance	299,251	137,488	436,739	288,225
General expenses	228,748	105,010	333,758	540,393
Payroll taxes	185,275	83,239	268,514	214,345
Legal fees	176,774	81,218	257,992	82,255
Consultant fees	153,894	70,706	224,600	275,386
Communications	131,743	60,529	192,272	230,731
Insurance	103,778	47,680	151,458	108,446
General office expenses	99,335	41,089	140,424	166,675
Equipment rental	69,469	31,917	101,386	83,788
Equipment purchases	65,963	30,306	96,269	98,076
Accounting fees		92,572	92,572	76,596
Dues	46,996	21,593	68,589	68,389
Printing	12,242	5,612	17,854	49,454
Staff travel	4,649	609	5,258	88,299
Interest expense		1,591	1,591	8,976
Board expenses				4,174
<b>Total Operating Expenses</b>	18,398,368	8,490,704	26,889,072	25,192,332
<b>Total Expenses</b>	\$ 308,797,923	\$ 8,490,704	\$ 317,288,627	\$ 279,764,974

The accompanying notes are an integral part of these financial statements.

# STATEMENT OF CASH FLOWS

# FOR THE YEAR ENDED JUNE 30, 2021 (WITH SUMMARIZED COMPARATIVE TOTALS FOR 2020)

		2021		2020
Cash Flows From Operating Activities				
Change in net assets	\$	10,324,357	\$	(6,264,608)
Adjustments to reconcile changes in net assets to net cash				
provided by operating activities:				
Changes in post-retirement health care plan obligation		(11,701,855)		7,959,661
Changes in defined benefit plan liability		(9,672,778)		517,478
Changes in operating assets and liabilities:				
Contract reimbursement receivable		621,258		(7,819,831)
Other receivables		(15,876)		90,997
Receivable from Intermediate Care Facilities		394,078		(435,593)
Due from State		7,121,469		(2,052,221)
Other assets		(8,452)		
Accounts payable		6,553,931		9,135,459
Accrued vacation and other leave benefits		196,694		157,512
Due to State		(43,188)		
Deferred rent		37,566		89,526
Unexpended client support		796,089		(46,840)
Net Cash Provided by Operating Activities		4,603,293		1,331,540
Cash Flows From Financing Activities				
Proceeds from contract advance		74,780,018		65,165,274
Payments of contract advance		(80,169,946)		(58,571,510)
Net Cash Provided by (Used in) Financing Activities		(5,389,928)		6,593,764
Cash Flows From Investing Activities				
Affiliate loan repayment				46,559
Net Cash Provided by Investing Activities		<u></u>	-	46,559
Net Increase (Decrease) in Cash		(786,635)		7,971,863
Cash – Beginning		18,037,058		10,065,195
Cash – Ending	\$	17,250,423	\$	18,037,058
Statement of Financial Position Presentation:				
Cash	\$	14,869,701	\$	16,452,425
Cash – client trust funds	<del>*</del>	2,380,722	*	1,584,633
2001 2001 101100				
	<u>\$</u>	17,250,423	\$	18,037,058

The accompanying notes are an integral part of these financial statements.

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### PURPOSE AND ORGANIZATION

# **Organization**

Coastal Developmental Services Foundation (the Foundation) was incorporated on January 3, 1983, as a California nonprofit public benefit corporation under contract with the State of California Department of Developmental Services (DDS). Under the name Westside Regional Center, the Foundation coordinates through outside providers programs for individuals with developmental disabilities and their families, which includes diagnosis, counseling, education services, and dissemination of information on developmental disabilities to the public. The Foundation is one of 21 regional centers within the State of California system and serves the two health districts of Inglewood and Santa Monica-West.

#### Governance

The Foundation was organized in accordance with the provision of the Lanterman Developmental Disabilities Services Act (the Lanterman Act) of the Welfare and Institutions Code of the State of California. The Lanterman Act includes governance provisions regarding the composition of the Foundation's Board of Directors. The Lanterman Act states that the Board shall be comprised of individuals with demonstrated interest in, or knowledge of, developmental disabilities, and other relevant characteristics, and requires that a minimum of 50 percent of the governing board be persons with developmental disabilities or their parents or legal guardians; and that no less than 25 percent of the members of the governing board shall be persons with developmental disabilities. In addition, a member of a required advisory committee composed of persons representing the various categories of providers from which the Foundation purchases client services, shall serve as a member of the Board. To comply with the Lanterman Act, the Board of Directors includes persons with developmental disabilities, or their parents or legal guardians, who receive services through the Foundation and a client service provider of the Foundation.

### **Mission Statement**

The Foundation's mission statement is as follows:

It is Westside Regional Center's mission to empower people with developmental disabilities and their families to choose and access community services that facilitate a quality of life comparable to persons without disabilities.

#### STATE OF CALIFORNIA CONTRACT

The Foundation operates under an annual cost-reimbursement contract with DDS under the Lanterman Act. Maximum expenditures under the contract are limited to the contract allocation, plus Intermediate Care Facility-State Plan Amendment (ICF-SPA) income, ICF-SPA

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

### NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

# STATE OF CALIFORNIA CONTRACT (CONTINUED)

administrative fee, and interest earned. The Foundation is required to maintain accounting records in accordance with the Regional Center Fiscal Manual, issued by DDS, and is required to have DDS approval for certain expenses. In the event of termination or nonrenewal of the contract, the State of California maintains the right to assume control of the Foundation's operation and the obligation of its liabilities.

Under the terms of these DDS contracts, funded expenditures are not to exceed \$300,967,012, \$282,599,628 and \$244,645,671, for the 2020/21, 2019/20 and 2018/19, contract years, respectively. As of June 30, 2021, actual net expenditures under the 2020/21, 2019/20 and 2018/19 contracts were \$277,007,002, \$242,480,387 and \$227,674, respectively.

#### BASIS OF ACCOUNTING

The Foundation prepares its financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred regardless of the timing of cash flows.

#### NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions represent expendable funds for operations related to the DDS contract, Community Placement Plan (CPP), and a federally funded program.

#### FAIR VALUE OF FINANCIAL INSTRUMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The carrying amounts of receivables and accounts payable approximate fair value because of the short maturity of these instruments.

#### **ESTIMATES**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

# NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### CLIENT TRUST FUNDS

The Foundation serves as representative payee for a portion of its clients. In this fiduciary capacity, it receives social security benefits and other sources of income and makes payments on behalf of certain developmentally disabled clients who are deemed unable to administer the funds themselves. Client trust transactions are not considered revenue or expenses of the Foundation. The cash that is received and outstanding receivables, net of interfund liabilities, are reported as a liability, unexpended client support, until it is distributed.

#### CONTRACT REIMBURSEMENT RECEIVABLE

The majority of the Foundation's receivables represent or relate to the cost-reimbursement contract with DDS. Receivables are recorded at their net realizable value. The Foundation uses the allowance method to account for uncollectible receivables. As of June 30, 2021, management believes that the receivable is fully collectible and, therefore, has not provided an allowance for doubtful accounts.

### STATE EQUIPMENT

Pursuant to the terms of the DDS contract, equipment purchases become the property of the State of California and, accordingly, are charged as expenses when incurred. The Foundation is required to track acquisitions of furniture and equipment with a cost of more than \$5,000 and have an estimated useful life of more than one year. For the year ended June 30, 2021, there was no new equipment purchases and there was no disposed equipment. The aggregate equipment costs at June 30, 2021, totaled \$432,441.

#### ACCRUED VACATION AND OTHER LEAVE BENEFITS

The Foundation has accrued a liability for leave benefits earned and for post-retirement benefits. However, such benefits are reimbursed under the DDS contract only when actually paid. The Foundation accrues vacation as earned up to 240 hours. When the employee separates from service, the employee will receive the unused vacation. The Foundation has also recorded a receivable from DDS for the accrued leave and post-retirement health benefits to reflect the future reimbursement of such benefits.

#### **DEFERRED RENT**

The Foundation leases office facilities under lease agreements that are subject to scheduled acceleration of rental payments. The scheduled rent increases are amortized evenly over the term of the lease in accordance with U.S. GAAP. The deferred rent liability of \$603,321 at

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

# **DEFERRED RENT (CONTINUED)**

June 30, 2021, represents the difference between the cash payments made and the amount expensed since inception of the lease. The DDS contract reimburses the Foundation for rent after it is paid and this amount is included in contract receivable on the statement of financial position.

### **REVENUE RECOGNITION**

The Foundation coordinates through outside providers diagnostic and assessment of eligible services to persons with developmental disabilities and their families. The Foundation pays for these services and is reimbursed the same from DDS. The Foundation recognizes grants revenue from DDS at the point in time the services are provided and costs are incurred. Depending on the date of service, claims related to the DDS grant are classified and charged to the appropriate contract as follows:

- Current year
- Prior year
- Second prior year

The Foundation is also a sub-recipient to DDS with regard to the following federal grant:

### U.S. Department of Education

The Office of Special Education Programs provides the Grants for Infants and Families, Part C, which provides funding for early intervention services for infants and toddlers, through age three, as authorized by Public Law 102-119.

This grant is conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses. During the year ended June 30, 2021, the Foundation recognized grants revenue totaling \$1,716,695 from this award. Amounts earned and released within the same year under conditional awards are reported as increases in net assets without donor restrictions in the accompanying statement of activities.

Intermediate Care Facilities (ICF) revenue is reimbursements from Medicaid for day treatment and transportation services provided to patients. The Foundation recognizes intermediate care facility revenue at the point in time that the services are provided. Included in ICF revenue is ICF processing income, which represents fees earned from providing administrative functions for intermediate care facility providers, such as preparing billings,

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

### NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### REVENUE RECOGNITION (CONTINUED)

submitting claims and paying the ICFs for the services. ICF processing income is computed as 1.5% of the total billings processed by the Foundation on behalf of the ICF providers during the fiscal year. During the year ended June 30, 2021, the Foundation recognized ICF processing income totaling \$29,478.

Interest and other income includes interest income and net transactions related to the bequest funds. Interest income is recognized when earned and revenue and expenses pertaining to the bequest funds are recognized when earned and incurred, respectively.

#### **INCOME TAXES**

The Foundation is a qualified organization exempt from federal income taxes under §501(c)(3) of the Internal Revenue Code (IRC) and franchise taxes under §23701d of the California Revenue and Taxation Code. Accordingly, it is exempt from federal and California income taxes and is not liable for federal unemployment taxes.

Management evaluated the Foundation's tax positions and concluded that they maintained their tax exempt status and had taken no uncertain tax positions that would require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The tax returns of the Foundation are subject to examination by federal and state taxing authorities; however, there are currently no examinations pending or in progress. It is the Foundation's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in income tax or interest expense. As of June 30, 2021, the Foundation had no accruals for interest and/or penalties.

#### **DEFINED BENEFIT PENSION PLAN**

The Foundation participates in a defined benefit pension plan with the California Public Employees' Retirement System (CalPERS). The Foundation records the unfunded defined benefit pension liability on the statement of financial position and recognizes the changes in the funded status on the statement of activities in the year in which the change occurs.

The Foundation obtained the Governmental Accounting Standards Board (GASB) Statement 68 Accounting Valuation report from CalPERS for the year ended June 30, 2020. GASB No. 68, Accounting and Financial Reporting for Pensions – An Amendment of GASB Statements No. 27 and 50, establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses of pensions

#### NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

### NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **DEFINED BENEFIT PENSION PLAN (CONTINUED)**

that are provided by local government employers through pension plans that are administered through trusts that meet certain conditions. This report relies on liabilities and related validation work performed by the CalPERS' actuarial office as part of the June 30, 2020 annual funding valuation for the Plan. The June 30, 2020, liabilities, which were rolled forward to June 30, 2021, and used for this accounting valuation, are based on actuarial assumptions adopted by the CalPERS Board of Administration and consistent with the requirements of GASB No. 68. This GASB No. 68 actuarial reporting is not in conformity with U.S. GAAP.

#### POST-RETIREMENT HEALTH CARE PLAN

The Foundation is required to recognize the funded status of a benefit plan, measured as the difference between plan assets at fair value and the benefit obligation, in the statement of financial position, with an offsetting charge or credit to net assets. Gains or losses and prior service costs or credits that arise during the period but are not recognized as components of net periodic benefit cost will be recognized each year as a separate charge or credit to net assets.

#### FUNCTIONAL ALLOCATION OF EXPENSES

The Foundation's sole program is to coordinate through outside providers diagnostic and assessment of eligible services to persons with developmental disabilities and plan, access, coordinate and monitor services to such individuals and their families. The cost of providing this program and supporting activities have been summarized on a functional basis in the accompanying statement of functional expenses. Expenses directly attributed to a specific functional area of the Foundation are reported as expenses of those functional areas. Salaries and fringe benefits are allocated to program and supporting service based on the employees' budgeted time allocation to program and supporting service areas. Shared costs have been allocated among the various functional areas benefited based on the budgeted time and effort in those functional areas or square footage occupied by the functional areas.

#### CONCENTRATIONS OF CREDIT RISKS

Financial instruments, which potentially subject the Foundation to a concentration of credit risk, principally consist of cash and contract reimbursement receivable. The Foundation places cash in deposit accounts, which may at times, exceed the federally-insured limit. Through its contract with DDS, the Foundation is reimbursed for its expenses. The ability of DDS to honor its obligations and to continue funding is dependent upon the overall economic well-being of the State of California. The Foundation has not experienced any losses in these accounts and believes it is not exposed to any significant credit risk.

#### NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

# NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### SUMMARIZED COMPARATIVE FINANCIAL INFORMATION

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

#### NEW ACCOUNTING STANDARDS TO BE ADOPTED

The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. Entities that hold equipment and real estate leases, in particular those with operating leases, will be most affected by the new guidance. The amendments in ASU 2016-02 are expected to impact the statement of financial position by adding lease-related assets and liabilities. This may affect the compliance with contractual agreements and loan covenants. Current U.S. GAAP requires only capital (finance) leases to be recognized in the statement of financial position and amounts related to operating leases largely are reflected in the statement of activities as rent expense and in disclosure to the financial statements.

For operating leases, a lessee is required to do the following:

- Recognize a right-of-use asset and a lease liability, initially measured at the present value of the lease payments, in the statement of financial position.
- Recognize a single lease cost, calculated so that the cost of the lease is allocated over the lease term, generally on a straight-line basis.
- Classify all cash payments within operating activities in the statement of cash flows.

In transition, lessees and lessors are required to recognize and measure leases at the beginning of the earliest period presented using a modified retrospective approach. The modified retrospective approach includes a number of optional practical expedients that entities may elect to apply.

An entity that elects to apply practical expedients will use the effective date of the new leases standard as the date of initial application and will not have to adjust their comparative period financial statements for the effects of the new leases standard, or make the new required lease disclosures for periods before the effective date. The new transition method changes when an entity initially applies the transition requirements of Topic 842; however, it does not change how those requirements are applied.

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

### NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### NEW ACCOUNTING STANDARDS TO BE ADOPTED (CONTINUED)

Entities that elect this transition option will include the disclosures that were required under Accounting Standards Codification (ASC) 840 for each comparative period presented in the financial statements prepared post-adoption, as well as the prior year annual balance sheet disclosures (e.g. operating and/or capital lease maturity tables). The amendments in ASU 2016-02 are effective for fiscal years beginning after December 15, 2021. Early application is permitted. Management is evaluating the impact of this new guidance.

In June 2016, FASB issued ASU 2016-13, Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. The standard's main goal is to improve financial reporting by requiring earlier recognition of credit losses on financing receivables and other financial assets in scope. The standard is effective for fiscal years beginning after December 31, 2022. The Foundation is evaluating the impact this will have on financial statements for the fiscal year ending June 30, 2024, the first year in which the standard is effective.

#### NOTE 2 – CONTRACT REIMBURSEMENT RECEIVABLE

Contract reimbursement receivable consists of the following at June 30, 2021:

Claims submitted:

Current year	\$ 44,582,224
Prior year	2,296,225
Second prior year	(1,023,456)
Reimbursable expenses not yet submitted	33,183,602

Total \$79,038,595

#### NOTE 3 – INTERMEDIATE CARE FACILITIES – STATE PLAN AMENDMENT

During the year ended June 30, 2011, various legislative changes were made to the California Welfare and Institutions Code retroactive to July 1, 2007, making Intermediate Care Facility (ICF) providers responsible for providing day programs and transportation services; and ultimately, making such services eligible for reimbursement under California's Home and Community Based Services Program, which is funded by the Medicaid Waiver grant (Medicaid).

Previously, such services provided to the residents were not reimbursable by Medicaid because the funds were not directly billed and received by the ICFs. The legislative changes allow for DDS to bill these services to Medicaid and capture federal funds.

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

### NOTE 3 – INTERMEDIATE CARE FACILITIES – STATE PLAN AMENDMENT (CONTINUED)

DDS directs the Foundation to prepare billings for these services on behalf of the ICFs. The billings include a 5.5% quality assurance fee for the State of Department of Health Care Services, a 1.5% administrative fee for the ICFs and a 1.5% administration fee for the Foundation.

Effective July 1, 2012, DDS directed the Foundation to prepare billings for these services on behalf of the ICFs and submit a separate state claim report for these services, in addition to paying the ICFs directly for their services. The Foundation was directed to reduce the amount of their regular state claim to DDS by the dollar amount of these services. Reimbursement for these services will be received from the ICFs. DDS advances the amount according to the state claim to the ICFs. The ICFs are then required to pass on the payments received, as well as the Foundation's administrative fee to the Foundation within 30 days of receipt of funds from the State Controller's Office.

The receivable from Intermediate Care Facilities in the amount of \$2,227,841 represents the amount DDS paid or will pay to the ICFs, net of the ICF administrative and Quality Assurance fees, in relation to the billings prepared beginning July 1, 2012, and the amount due to state of \$1,181,292, which includes \$1,123,682 for the amount expected to be paid net of the Foundation's fee in relation to the billings prepared on or before June 30, 2012. Revenue from intermediate care facilities totaled \$1,610,531 for the year ended June 30, 2021.

### NOTE 4 – LINE OF CREDIT

The Foundation had a revolving line of credit with a bank that has a borrowing limit of up to \$40,000,000, which expired on June 30, 2021. On May 25, 2021, the Foundation entered into an amended line of credit agreement with the same bank to extend the maturity of the line of credit to June 30, 2022, and to decrease the borrowing limit to \$26,000,000. The line of credit is secured by the Foundation's state claims receivables. Borrowings under this line of credit bear interest at an annual rate equal to, at the Foundation's discretion, either (a) London Interbank Offering Rate (LIBOR) loan with interest at the greater of 2.25% or 2.50% above the LIBOR interest rate, or (b) prime loan with interest at the greater of 2.25% or 1.00% below the bank's prime rate, which was 2.25% during the year ended June 30, 2021. There was no balance outstanding as of June 30, 2021, and no draws made during the year ended June 30, 2021.

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 5 – CONTRACT ADVANCE

Contract advance represents advances from DDS to the Foundation at the beginning of each fiscal year to provide interest-free working capital. DDS uses its discretion in determining the balance on a month-to-month basis. If DDS so chooses, the advance may be paid by off-setting the contract reimbursement receivable partially or in full. As of 2021, contract advance balance was \$59,936,124.

#### NOTE 6 - DEFINED BENEFIT PENSION PLAN

The Foundation adopted a defined benefit pension plan (the Pension Plan) covering substantially all employees by becoming a member of CalPERS. All employees are, immediately upon hire, enrolled in the Pension Plan. Participants are fully vested after five years of full-time service. For the year ended June 30, 2021, the Foundation contributed \$1,896,185 to CalPERS. The calculation of the pension liability is not in accordance with generally accepted accounting principles as applicable to not-for-profit organizations.

The Public Employees' Retirement Law (Part 3 of the California Government Code, §20000 et seq.) establishes benefit provisions for CalPERS. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, California 95811.

The Foundation contributes to CalPERS for retirement benefits. CalPERS is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within California. Substantially all of the Foundation's employees participate in CalPERS.

The unfunded liability as of June 30, 2021, the most current actuarial valuation, was as follows:

Unfunded Defined Benefit Plan Liability	
Benefit obligation	\$ 83,971,950
Market value of assets	(80,015,289)

### **Unfunded Defined Benefit Plan Liability**

\$ 3,956,661

# NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

# NOTE 6 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

The reconciliation of the market value of assets is as follows:

# Reconciliation of the Market Value of Assets

Balance at June 30, 2020	\$ 65,083,085
Contributions:	
Employer	1,896,185
Employee	1,036,543
Investment return	14,743,380
Benefit payments to retirees	(2,678,890)
Administrative expenses	(65,014)
Balance at June 30, 2021	\$ 80,015,289

Net periodic benefit cost consists of the following components for the year ended June 30, 2021:

Service cost	\$ 2,217,140
Interest cost	5,618,761
Recognized change in assumptions	984,241
Expected return on plan assets	(4,659,032)
Recognized change in earnings, net of expenses	(2,131,130)
Employee contributions	(1,036,543)
Net Periodic Benefit Cost	<u>\$ 993,437</u>
	<b>5</b> .00/
Expected long-term rate of return	7.0%

The expected employer contributions to be paid to the Pension Plan during the next fiscal year is \$1,245,944.

The significant actuarial assumptions as of June 30, 2021, were as follows:

Significant Actuarial Assumptions	
Discount rate	7.15%
Payroll growth	2.75%

#### NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 6 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

# Sensitivity of the Unfunded Liability to Changes in the Discount Rate

Increase of 1% \$ (5,814,519) Decrease of 1% \$ 15,794,883

#### Asset Allocation

The asset allocation as of June 30, 2020, the most current actuarial valuation, is as follows:

	Current	Target
Asset Class	Allocation	Allocation
Public equity	53%	50%
Global fixed income	28%	28%
Real assets	12%	13%
Private equity	6%	8%
Liquid assets	1%	1%
Other	0%	0%
Total	100%	100%

The starting point and most important element of CalPERS' return on investment is the asset allocation or diversification among stocks, bonds, cash and other investments. Asset allocation is not an asset-only or liability-only decision. All factors, including liabilities, benefit payments, operating expenses, and employer and member contributions are taken into account in determining the appropriate asset allocation mix. The goal is to maximize returns at a prudent level of risk which presents an ever-changing balancing act between market volatility and long-term goals.

CalPERS follows a strategic asset allocation policy that identifies the percentage of funds to be invested in each asset class.

The asset allocation and market value of assets shown above reflect the values of the Public Employees' Retirement Fund (PERF) in its entirety as of June 30, 2021. The assets for the Foundation are part of the PERF and are invested accordingly.

For the year ended June 30, 2021, the actuarial computed employer and employee contribution rates are 8.39% and 6.92%, respectively.

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 7 – POST-RETIREMENT HEALTH CARE PLAN

The Foundation provides noncontributory post-retirement health care benefits for its employees through the California Public Employees' Retirement System (the Health Care Plan). The actuarial cost method used for determining the benefit obligations is the Projected Unit Benefit Cost Method. Under this method, the actuarial present value of projected benefits is the value of benefits expected to be paid for current active employees and retirees.

The Accumulated Post-Retirement Benefit Obligation (APBO) is the actuarial present value of benefits attributed to employee service rendered prior to the valuation date. The APBO equals the present value of projected benefits multiplied by a fraction equal to service to date over service at full eligibility age. The Net Periodic Benefit Cost is the cost of a post-retirement benefit plan for a fiscal year. The Foundation uses a June 30 measurement date for its plan.

#### RECONCILIATION OF BENEFIT OBLIGATION

The following tables provide a reconciliation of the changes in the Health Care Plan's benefit obligations and funded status as of June 30, 2021, and for the year then ended:

### Change in Benefit Obligation

Balance at June 30, 2020 Service cost Interest cost Actuarial gain Benefits paid	\$ 35,458,476 1,326,564 870,264 (12,776,019) (355,889)
Balance at June 30, 2021	<u>\$ 24,523,396</u>
Change in Plan Assets	
Balance at June 30, 2020 Actual return on plan assets Employer contributions Benefits paid	\$ 2,537,654 766,775 355,889 (355,889)
Balance at June 30, 2021	\$ 3,304,429
Net Post-Retirement Health Care Plan Obligation	<u>\$ 21,218,967</u>

#### NOTES TO FINANCIAL STATEMENTS

# FOR THE YEAR ENDED JUNE 30, 2021

### NOTE 7 – POST-RETIREMENT HEALTH CARE PLAN (CONTINUED)

### RECONCILIATION OF BENEFIT OBLIGATION (CONTINUED)

Net periodic post-retirement benefit cost consists of the following components for the year ended June 30, 2021:

Service cost	\$ 1,326,564
Interest cost	870,264
Return on assets	 (95,162)

Net Periodic Benefit Cost \$ 2,101,666

All previously unrecognized actuarial gains or losses are reflected in the statement of financial position. The Health Care Plan items not yet recognized as a component of periodic expenses, but included as a separate charge to net assets are as follows:

Prior service cost	\$
Actuarial gain	<u>(11,863,386)</u>
Total	\$ (11,863,386)

The Foundation has accrued a receivable as of June 30, 2021 from DDS totaling \$35,022,488 representing the portion of the Health Care Plan's obligation which has been recognized as a plan expense. The receivable is included in the due from state in the accompanying statement of financial position.

The accumulated benefit obligation as of June 30, 2001 of \$4,228,585 is being considered an unrecognized prior service cost and is being amortized on a straight-line basis over 19 years at \$222,557per year.

#### **ASSUMPTIONS**

Assumptions used to determine benefit obligations as of June 30, 2021 are as follows:

Discount rate	2.75%
General inflation	2.75%
Long-term rate of return on plan assets	3.75%

The investment objective of the Health Care Plan is to provide a rate of return commensurate with a moderate degree of risk of loss of principal and return volatility. The assets of the Health Care Plan are periodically rebalanced to remain within the desired target allocations.

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 7 – POST-RETIREMENT HEALTH CARE PLAN (CONTINUED)

#### ASSUMPTIONS (CONTINUED)

Historical rates of return for individual asset classes and future estimated returns are used to develop expected rates of return. These rates of return are applied to the Health Care Plan's investment policy to determine a range of expected returns.

Assumed health care cost trends as of June 30, 2021, are as follows:

Net periodic benefit cost:	
Health care cost trend rate assumed for next year	4.5%
Rate to which the cost trend is assumed to decline	
(the ultimate trend rate)	4.5%
Year that the rate reaches the ultimate trend rate	2026
Accumulated post-retirement benefit obligation:	
Health care cost trend rate assumed for next year	4.5%
Rate to which the cost trend is assumed to decline	
(the ultimate trend rate)	4.5%
Year that the rate reaches the ultimate trend rate	2026

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plan. A one percent change in assumed health care cost trend rates for June 30, 2021, would result in an increase of \$2,634,448 in service and interest costs or a decrease of \$1,854,716 in service and interest costs, resulting in an accumulated benefit obligation of \$28,919,762 and \$20,984,599, respectively.

#### PLAN ASSETS

The Health Care Plan's financial assets carried at fair value have been classified, for disclosure purposes, based on a hierarchy that gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (Level 3). An asset's classification is based on the lowest level input that is significant to its measurement. The levels of the fair value hierarchy are as follows:

#### Level 1

Inputs are unadjusted quoted prices for identical assets in active markets accessible at the measurement date.

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 7 – POST-RETIREMENT HEALTH CARE PLAN (CONTINUED)

#### PLAN ASSETS (CONTINUED)

#### Level 2

Inputs include quoted prices for similar assets in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads, and yield curves.

#### Level 3

Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect the Foundation's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

The following tables set forth the level, within the fair hierarchy, of the health care plan's assets at fair value:

	Fa	ir Value at	Tarral 1	L arral 2	Laval 2
	Jui	ne 30, 2021	 Level 1	 Level 2	 Level 3
Mutual funds:					
Short-term bonds	\$	2,479,362	\$ 2,479,362	\$ 	\$ 
Large growth		823,687	823,687		
Large blend		1,380	 1,380		
	\$	3,304,429	\$ 3,304,429	\$ 	\$ 

Mutual funds are valued using quoted market prices for identical assets in active markets.

#### CASH FLOWS – ESTIMATED FUTURE BENEFIT PAYMENTS

The following estimated benefit payments, which reflect expected future services, as appropriate, are expected to be paid during the years ending June 30:

For the Years Ending	
June 30,	Amount
2022	\$ 600,000
2023	637,000
2024	633,000
2025	688,000
2026	742,000
Years 2027 – 2032	4,915,000
Total	<u>\$ 8,215,000</u>

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 8 – UNEXPENDED CLIENT SUPPORT

The Foundation functions as a custodian for the receipt of certain governmental payments and resulting disbursements made on behalf of regional center clients. These cash balances are segregated from the operating cash accounts of the Foundation and are restricted for client support. Since the Foundation is acting as an agent in processing these transactions, no revenue or expense is reflected on the statement of activities. The following is a summary of the activity:

Beginning Balance	\$ 1,584,633
Client support received	8,486,673
Less: Purchase of service disbursements	(7,690,584)
Ending Balance	\$ 2,380,722

#### NOTE 9 – TRANSACTIONS WITH AFFILIATES

The Achievable Foundation is a California nonprofit corporation organized to support activities that enhance the lives of people with developmental disabilities and their families in the Foundation's geographic service area. During the year ended June 30, 2013, The Achievable Foundation entered into an agreement to lease office space from the Foundation through 2026. The Foundation received rental income from The Achievable Foundation for the year ended June 30, 2021 totaling \$95,699.

#### NOTE 10 – LEASE COMMITMENTS

The Foundation leases office facilities and various equipment under operating leases expiring through April 2026. The facility leases require payment of minimum annual rentals, with adjustment for a pro rata share of the lessor's increase in operating costs. Rental expense totaled \$1,714,518 for the year ended June 30, 2021.

The Foundation subleases office facilities to various tenants under non-cancelable operating leases that expire at various dates through April 2026. The lease agreements require specific monthly payments plus reimbursement of a percentage share of common operating expenses.

Future minimum rental payments to be made and received are as follows:

For the Years Ending			
December 31,	Total	Sublease	Net
2022	\$ 1,837,479	\$ (164,101)	\$ 1,673,378
2023	1,892,604	(143,409)	1,749,195
2024	1,949,381	(140,342)	1,809,039
2025	2,007,863	(107,710)	1,900,153
2026	1,720,037	(91,991)	1,628,046
Total	<u>\$ 9,407,364</u>	<u>\$ (647,553)</u>	\$ 8,759,811

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 10 – LEASE COMMITMENTS (CONTINUED)

Total facility and equipment rental expense for the year ended June 30, 2021, totaled \$1,613,132 and \$101,386, respectively.

#### NOTE 11 – AVAILABILITY AND LIQUIDITY

The Foundation regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. The Foundation's financial assets available within one year of the statement of financial position date for general expenditures at June 30, 2021, were as follows:

Cash	\$ 14,869,701
Contract reimbursement receivable, net of contract advance	19,102,471
Accounts receivable from Intermediate Care Facilities	2,227,841
Other receivables	492,142

#### Financial Assets Available to Meet General Expenditures Within One Year

\$ 36,692,155

The Foundation has various sources of liquidity at its disposal, including cash and receivables which are available for general expenditures, liabilities and other obligations as they come due. Management is focused on sustaining the financial liquidity of the Foundation throughout the year. This is done through monitoring and reviewing the Foundation's cash flow needs on a daily basis. To help manage unanticipated liquidity needs, the Foundation has a committed line of credit of \$26,000,000, of which all was unused and available to draw upon as of June 30, 2021.

#### NOTE 12 – RISK AND CONTINGENCIES

The majority of the Foundation's funding is provided under annual grants and contracts with federal and California agencies. If a significant reduction in the level of funding provided by these governmental agencies were to occur, it may have an effect on the Foundation's programs and activities.

The Foundation's contract with DDS provides funding for services under the Lanterman Act. In the event that the operations of the Foundation result in a deficit position at the end of the contract year, DDS may reallocate surplus funds within the State of California system to supplement the Foundation's funding. Should a system-wide deficit occur, DDS is required to report to the Governor of California and the appropriate fiscal committee of the

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 12 – RISK AND CONTINGENCIES (CONTINUED)

State Legislature and recommend actions to secure additional funds or reduce expenditures. DDS recommendations are subsequently reviewed by the Governor and the Legislature and a decision is made with regard to specific actions, including the possible suspension of the entitlement.

The Foundation's revenue, which is derived from restricted funding provided by government grants and contracts, is subject to audit by the governmental agencies. In accordance with the terms of the DDS contract, an audit may be performed by an authorized DDS representative. Should such an audit disclose any unallowed costs, the Foundation may be liable to the State of California for reimbursement of such costs. In the opinion of the Foundation's management, the effect of any disallowed costs would be immaterial to the financial statements as of June 30, 2021, and for the year then ended.

The Foundation has elected to finance its unemployment insurance using the prorated cost of benefits method. Under this method, the Foundation is required to directly reimburse the State of California for benefits paid to its former employees. At June 30, 2021, the Foundation had \$228,320 in a reserve savings account to pay for any potential unemployment claims.

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic that continues to spread throughout the United States. The Foundation is monitoring the outbreak of COVID-19 and the related business and travel restrictions and changes to behavior intended to reduce its spread, in addition to the impact on its employees. The Foundation has been able to continue to provide services to its consumers working both remotely and on-site with limited staff in the office, following directives issued by DDS that specify the services to be provided and the process for providers to bill during the pandemic and State of Emergency. At this point, the full extent to which COVID-19 will impact the Foundation's operations is uncertain.

#### NOTE 13 – LEGAL MATTERS

The Foundation is currently a defendant in several litigious actions, in addition to threats of litigation arising out of the normal course of operations. The Foundation's management believes it has adequate defenses and insurance coverage for these actions and, thus, has made no provision in the financial statements for any costs relating to the settlement of such claims. These matters have been referred to the Foundation's attorneys and/or insurance carriers. In management's opinion, material unfavorable outcomes are remote.

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 14 – SUBSEQUENT EVENTS

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through March 30, 2022, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in these financial statements.

#### SCHEDULE OF PURCHASE OF SERVICES EXPENSES

#### FOR THE YEAR ENDED JUNE 30, 2021

Residential Care Facilities  Community care facility ICF/Skilled nursing facility	\$	54,458,788 268,004
<b>Total Residential Care Facilities</b>	<u>\$</u>	54,726,792
Day Programs	<u>\$</u>	22,207,187
Other Purchased Services		
Nonmedical:		
Programs	\$	46,154,867
Professional		9,308,648
Respite		18,933,488
Prevention services		8,862,545
Medical care:		
Professional		8,568,000
Programs		231,939
Transportation		4,464,735
Home and hospital care programs		651,107
Medical equipment		101,399
Personal and incidental		37,446
Other authorized services		116,151,402
<b>Total Other Purchased Services</b>	\$	213,465,576



# INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of Coastal Developmental Services Foundation dba Westside Regional Center

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Coastal Developmental Services Foundation dba Westside Regional Center (the Foundation), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our qualified report thereon dated March 30, 2022. Our report was qualified due to the computation of the Foundation's accrued pension benefit liability and related expense not being in accordance with accounting principles generally accepted in the United States of America.

#### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foundation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foundation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Washington, DC March 30, 2022

Marcun LLP



## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of Coastal Developmental Services Foundation dba Westside Regional Center

#### Report on Compliance for Each Major Federal Program

We have audited Coastal Developmental Services Foundation's dba Westside Regional Center (the Foundation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Foundation's major federal program for the year ended June 30, 2021. The Foundation's major federal program is identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

#### Management's Responsibility

Management is responsible for compliance with federal statues, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Foundation's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Foundation's compliance.

#### Opinion on Each Major Federal Program

In our opinion, the Foundation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

#### Report on Internal Control Over Compliance

Management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Foundation's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Washington, DC March 30, 2022

Marcun LLP

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
Office of Special Education and Rehabilitative Services of the U.S. Department of Education passed-through to State of California Department of Developmental Services:				
Early Intervention Services: Special Education – Grants for Infants and Families  Total Expenditures of Federal Awards	84.181	HD199003	\$ \$	\$ 1,716,695 \$ 1,716,695

#### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### FOR THE YEAR ENDED JUNE 30, 2021

#### NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activities of Coastal Developmental Services Foundation dba Westside Regional Center (the Foundation). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Foundation, it is not intended to, and does not present the financial position, changes in net assets, or cash flows of the Foundation.

#### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### NOTE 3 – INDIRECT COST RATE

The Foundation elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

#### FOR THE YEAR ENDED JUNE 30, 2021

#### **SECTION I – SUMMARY OF AUDITORS' RESULTS**

#### Financial Statements

Type of report the auditor issued on whether financial statements audited were prepared in accordance with GAAP:	Modified		
Internal control over financial reporting: Material weakness(es) identified? Significant deficiency(ies) identified?	YesYes	<u>X</u> X	None Reported
None compliance material to financial statements noted?	Yes _	X	No
Federal Awards			
Internal control over major federal programs: Material weakness(es) identified? Significant deficiency(ies) identified?	Yes Yes _	XX	No None Reported
Type of auditors' report issued on compliance for major federal programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR, 200 516(a)?	Yes _	X	No
Identification of Major Federal Programs:			
Name of Federal Program or Cluster	_		stance Listing Numbers
Special Education – Grants for Infants and Families			84.181
Dollar threshold used to distinguish between Type A and T	ype B programs:	:	\$ 750,000
Auditee qualified as a low-risk auditee?	Yes _	X	No

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

#### FOR THE YEAR ENDED JUNE 30, 2021

#### SECTION II - FINANCIAL STATEMENT FINDINGS

None required to be reported.

#### SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None required to be reported.

#### SECTION IV - SUMMARY OF PRIOR YEAR FINDINGS

#### Financial Statement Audit Findings

None required to be reported.

#### Major Federal Award Programs Audit Findings and Questioned Costs

None required to be reported.

Department of the Treasury

#### Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public. ► Go to www.irs.gov/Form990 for instructions and the latest information.

**Open to Public** 

OMB No. 1545-0047

2021 A For the 2020 calendar year, or tax year beginning JUL 1, 2020 and ending JUN 30, Check if applicable: C Name of organization D Employer identification number COASTAL DEVELOPMENTAL SERVICES Address change FOUNDATION Name change WESTSIDE REGIONAL CENTER 95-3822105 Doing business as Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated 5901 GREEN VALLEY CIRCLE 320 (310) 258-4000 304,136,685. **G** Gross receipts \$ City or town, state or province, country, and ZIP or foreign postal code Amended return CULVER CITY, CA 90230 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: JANE BOROCHOFF Yes X No for subordinates? SAME AS C ABOVE H(b) Are all subordinates included? Tax-exempt status: X = 501(c)(3) = 501(c)) ◀ (insert no.) 4947(a)(1) or If "No," attach a list. See instructions J Website: ► WWW.WESTSIDERC.ORG **H(c)** Group exemption number K Form of organization: X Corporation Association Other -L Year of formation: 1983 M State of legal domicile: CA Part I Summary Briefly describe the organization's mission or most significant activities: COASTAL DEVELOPMENTAL SERVICES Activities & Governance FOUNDATION (THE "FOUNDATION") COORDINATES SUPPORTS FOR THE if the organization discontinued its operations or disposed of more than 25% of its net assets. 12 3 Number of voting members of the governing body (Part VI, line 1a) 12 Number of independent voting members of the governing body (Part VI, line 1b) 4 246 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0. **Current Year Prior Year** 277,979,001. 302,367,323. Contributions and grants (Part VIII, line 1h) 8 Revenue 2,159,800. 1,610,531. Program service revenue (Part VIII, line 2g) 156,481. 30,825. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 144,340. 128,006. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 304,136,685. 280,439,622. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 254,572,642. 290,399,555. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 21,426,979. 23,155,178. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 3,765,353. 3,733,894. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 279,764,974. 317,288,627. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 674,648. -13,151,942. Revenue less expenses. Subtract line 18 from line 12 Beginning of Current Year **End of Year** 20, 147,034,504. 138,135,392. 20 Total assets (Part X, line 16) 127,924,600. 147,148,069. 21 Total liabilities (Part X, line 26) 巨巨 -113,565. 10,210,792. 22 Net assets or fund balances. Subtract line 21 from line 20 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. Signature of officer Date Sign JANE BOROCHOFF, EXECUTIVE DIRECTOR Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature FRANK H. SMITH 05/07/22 self-employed ₽00639053 Paid Firm's name MARCUM LLP Firm's EIN ▶ 11-1986323 Preparer Firm's address 1899 L STREET, SUITE 850 Use Only Phone no. 202-227-4000 WASHINGTON, DC 20036 X Yes May the IRS discuss this return with the preparer shown above? See instructions No Form 990 (2020)

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

Pai	rt 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:  TO EMPOWER PEOPLE WITH DEVELOPMENTAL DISABILTIES AND THEIR FAMILIES TO
	CHOOSE AND ACCESS COMMUNITY SERVICES THAT FACILITATE A QUALITY OF LIFE
	COMPARABLE TO PERSONS WITHOUT DISABILITIES.
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 X 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 X 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 \$ 308,797,923 · including grants of \$ 290,399,555 · ) (Revenue \$ 1,610,531 · )           THE ENTITY WAS ORGANIZED IN ACCORDANCE WITH THE PROVISIONS OF THE
	LANTERMAN DEVELOPMENTAL DISABILITIES SERVICES ACT OF THE WELFARE AND
	INSTITUTIONS CODE OF CALIFORNIA (THE "ACT"). IN ACCORDANCE WITH THE
	ACT, THE FOUNDATION WORKS IN PARTNERSHIP WITH PEOPLE WITH DEVELOPMENTAL
	DISABILITIES, THEIR FAMILIES, LOCAL COMMUNITIES, SERVICE PROVIDERS, AND
	THE GOVERNMENT. ITS MISSION IS TO ENABLE PERSONS WITH DEVELOPMENTAL
	DISABILITIES TO LIVE INDEPENDENT, PRODUCTIVE, AND SATISFYING LIVES IN
	THEIR COMMUNITY; THE ENTITY ALSO STRIVES TO LESSEN DEVELOPMENTAL DELAYS
	IN INFANTS AND YOUNG CHILDREN, AND MINIMIZE THE RISK OF DEVELOPMENTAL
	DISABILITIES. AMONG THE SERVICES AND SUPPORT THE ENTITY PROVIDES OR
	COORDINATES ARE DIAGNOSIS AND ASSESSMENT, INDIVIDUALIZED PLANNING AND
	SERVICE COORDINATION, EARLY INTERVENTION, PREVENTION, COMMUNITY LIVING
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4d	Other program services (Describe on Schedule O.)
Tu	
4-	(Expenses \$ including grants of \$ ) (Revenue \$ )  Total program service expenses ► 308,797,923.
<u>4e</u>	Total program service expenses 508, 797, 923.

Form 990 (2020) FOUNDATION
Part IV Checklist of Required Schedules 95-3822105 Page **3** 

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1_	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	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	3_		<u>X</u>
4	Section 501(c)(3) organizations. 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	4		<u> X</u>
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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		<u> X</u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			7.7
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6_		<u> </u>
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			7.7
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		<u>X</u>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			37
	Schedule D, Part III	8		<u> </u>
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?		37	
	If "Yes," complete Schedule D, Part IV	9	X	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			37
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,		37	
	Part VI	11a	X	
b				37
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		<u>X</u>
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			37
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		<u>X</u>
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		v	
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		v	
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		Х	
	Schedule D, Parts XI and XII	12a		
a	Was the organization included in consolidated, independent audited financial statements for the tax year?	405		v
40	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a		14a		
D	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	146		Х
15	or more? If "Yes," complete Schedule F, Parts I and IV  Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	14b		
ıJ		15		х
16	foreign organization? If "Yes," complete Schedule F, Parts II and IV  Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	13		
10		16		Х
17	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV  Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	16		
.,		17		х
18	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I  Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			<del></del>
		18		х
19	1c and 8a? If "Yes," complete Schedule G, Part II	13		<del></del>
.5		19		Х
20a	complete Schedule G, Part III	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<del></del> -
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	21		Х
	7 7 7 11 100, Complete Concadio 1, 1 arto 1 arto 1 artistical arti			

032003 12-23-20

#### COASTAL DEVELOPMENTAL SERVICES

Form 990 (2020)

FOUNDATION

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? If "Yes," complete Schedule I, Parts I and III	22	Х	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	l		3,7
_	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	04-		
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		_
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	25a		x
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
		25b		х
26	Schedule L, Part I  Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c	Х	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			Х
07	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			x
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?  Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pai	t V Statements Regarding Other IRS Filings and Tax Compliance	1 30	- 22	
	Check if Schedule O contains a response or note to any line in this Part V			
	2.155 25.154410 0 001144110 4 100pointe of frote to dry into in the f		Yes	No
12	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 425		.03	140
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0	-		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
_	(gambling) winnings to prize winners?	1c	Х	
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Part	V	St	atements Reg	arding O	ther IRS	Filings and	Tax Compliance	(continued)

			Yes	No
2a	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 246			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	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)?	4a		X
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).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			₩.
	any contributions that were not tax deductible as charitable contributions?	6a		X
р	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
7	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).  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?	7-		Х
a b	Tellor III II I	7a 7b		21
	Did the organization notify the donor of the value of the goods or services provided?  Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	15		
·	to file Form 8282?	7c		х
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12	-		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	-		
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders 11a	-		
D	Gross income from other sources (Do not net amounts due or paid to other sources against			
122	amounts due or received from them.)  Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	120		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		Х
	If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.		990	(0055)

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			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 12			
	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	Enter the number of voting members included on line 1a, above, who are independent 1b 12			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
_	officer director tructed or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
Ū	of officers, directors, trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6		6		X
		- 0		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	7-		х
	more members of the governing body?  Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	7a		
b		<b>-</b>		x
	persons other than the governing body?	7b		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		v	
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	_		٠,,
800	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
360	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			·
			Yes	No X
	Did the organization have local chapters, branches, or affiliates?	10a		
р	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	37	
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		77	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	in Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	Х	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
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?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ►CA			
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)	availa	ble
	for public inspection. Indicate how you made these available. Check all that apply			
	X Own website Another's website X 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	financ	cial	
	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			
	DANNY FRANCO - (310) 258-4000			
	5901 GREEN VALLEY CIRCLE, SUITE 320, CULVER CITY, CA 90230			

#### Form 990 (2020) 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 and/or Box 7 of Form 1099-MISC) 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.

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

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

(A)  Name and title	(B) Average hours per week	(do box	not c	Posi heck i	ition		one n an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1) THOMPSON KELLY - DIR. OF CLINICAL SVC./ INTERIM ED- TIL 09/20	40.00			Х				180,072.	0.	29,566.
(2) SONYA LOWE	40.00									
DIRECTOR OF HUMAN RESOURCES						Х		160,940.	0.	26,850.
(3) HILLARY KESSLER - DIRECTOR	40.00									
OF CLIENT SERVICES - UNTIL 11/2020						X		155,896.	0.	16,836.
(4) MARY LOU WEISSE STUSSER	40.00									
DIR. OF COMMUNITY SVC./INTERIM ED				Х				147,708.	0.	22,243.
(5) STEVE YI	40.00	1								
DIRECTOR OF IT						X		138,342.	0.	24,357.
(6) DANNY FRANCO	40.00							1 4 2 2 4 2		04 454
DIRECTOR OF FINANCE	40.00			Х				140,219.	0.	21,154.
(7) CESAR GARCIA	40.00	-						120 060	•	05 005
DIR. OF CLIENT SERVICES	40.00					Х		132,268.	0.	25,085.
(8) CRISTINA AZANTIAN	40.00	-				3,		100 004	0	10 000
INTAKE MANAGER	40.00					X		120,804.	0.	18,090.
(9) ROSCHELL T. ASHLEY	40.00	1		х				56,705.	0	1/ 011
(10) BETTY PEARSON-GRIMBLE	2.00			Δ				30,703.	0.	14,811.
PRESIDENT	2.00	Х		х				0.	0.	0.
(11) NILO CHOUDHRY	2.00	Δ		Δ				0.	0.	<u> </u>
VICE-PRESIDENT	2.00	Х		х				0.	0.	0.
(12) TODD RUBIEN	2.00	22		22				0.	0.	
CO-SECRETARY		х		х				0.	0.	0.
(13) VANDA YUNG	2.00								• • •	
TREASURER		Х		х				0.	0.	0.
(14) JOSEPH ALLEN	2.00							-	-	-
DIRECTOR		Х						0.	0.	0.
(15) JOANELAINE ANDERSON	2.00									
DIRECTOR		Х						0.	0.	0.
(16) ELIZABETH ESPINOSA	2.00									
DIRECTOR		Х				L		0.	0.	0.
(17) ZOEY GIESBERG	2.00									
DIRECTOR		Х						0.	0.	0.
032007 12-23-20										Form <b>990</b> (2020)

Form 990 (2020) FOUNDATI	ON								95-3822	105	Pa	age 8
Part VII   Section A. Officers, Directors, Trus	tees, Key Em	oloye	ees,	and	l Hiç	ghes	t C	ompensated Employee	s (continued)			
(A)	(B)			(C				(D)	(E)		(F)	
Name and title	Average hours per week	box.	not cl	ss per	more son is	than o s both r/trust	an	Reportable compensation from	Reportable compensation from related	amo	mate ount o ther	
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compe fror orgar and organ	m the nizati relate	e ion ed
(18) MIREYA MEZQUITA	2.00								0			0
DIRECTOR (19) RUSSELL TANNER	2.00	Х						0.	0.			0.
DIRECTOR	2.00	Х						0.	0.			0.
(20) SOFIA VERGARA	2.00								•			
DIRECTOR		Х						0.	0.			0.
(21) DAVID WYLES	2.00											
1b Subtotal c Total from continuation sheets to Part V d Total (add lines 1b and 1c)	II, Section A							1,232,954. 0. 1,232,954.	0. 0. 0. 0.	198		0.
2 Total number of individuals (including but r							o re			170	, , ,	
compensation from the organization						,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	осо от горогиали			15
<ul> <li>3 Did the organization list any former officer line 1a? If "Yes," complete Schedule J for s</li> <li>4 For any individual listed on line 1a, is the si and related organizations greater than \$15</li> </ul>	such individual um of reportabl	 e co	mpe	ensa	 tion	and	oth	ner compensation from t	ne organization	3	res X	No X
5 Did any person listed on line 1a receive or												
rendered to the organization? If "Yes." con	nplete Schedule	e J fo	or su	ıch r	ers	on .		-		5		Х
Section B. Independent Contractors												
1 Complete this table for your five highest co	mpensated inc	lepe	nder 	nt cc	ontra	ctor	s th	nat received more than \$	100,000 of compensa	tion from	n	

the organization. Report compensation for the calendar year ending with or within the organization's tax year.

the organization. Hepotre compensation for the calculate year original with or with		
(A)	(B)	(C)
Name and business address	Description of services	Compensation
PREMIER HEALTHCARE SERVICES, 6133 BRISTOL		
PARKWAY STE 350, CULVER CITY, CA 90230	HOME HEALTHCARE	24,291,191.
24 HR HOMERCARE, 3812 SEPULVEDA BLVD.		
#240, TORRANCE, CA 90505	HOME HEALTHCARE	21,051,947.
W.C.A.Y. INC		
500 W HILLSDALE ST., INGLEWOOD, CA 90302	SUPPORTED LIVING	12,228,401.
MY LIFE FOUNDATION		
1515 W 190TH ST. #156, GARDENA, CA 90248	SUPPORTED LIVING	8,624,647.
MAXIM HEALTHCARE SERVICES, 8616 LA TIJERA		
BLVD. #322, LOS ANGELES, CA 90045	HOME HEALTHCARE	8,005,481.
2 Total number of independent contractors (including but not limited to those listed	d above) who received more than	
\$100,000 of compensation from the organization  291		
		- 000

Form **990** (2020)

21140508 150872 178627

Form 990 (2020) FOUNDAT
Part VIII Statement of Revenue

		Check if Schedule O contains a	response o	or note to any lin	e in this Part VIII			
					(A)	(B)	(C)	(D)
					Total revenue	Related or exempt	Unrelated	Revenue excluded from tax under
						function revenue	business revenue	sections 512 - 514
SΩ	1 :	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts		Membership dues	1b					
ي ق		Fundraising events	1c					
fts, r A		d Related organizations	1d					
nila Pila		Government grants (contributions)		302,367,323.				
Sir		All other contributions, gifts, grants, and		, , ,				
uti Je		similar amounts not included above	1f					
e Ë		Noncash contributions included in lines 1a-1f	1g \$					
οn		Total. Add lines 1a-1f			302,367,323.			
0 10		Total Add lines 14 11		Business Code	, , , , , , , , , , , , , , , , , , , ,			
	2 8	INTERMEDIATE CARE FACILITIES	S	623000	1,610,531.	1,610,531.		
/ice	2 ¢			02000	2,020,002.	1,010,001.		
Ser								
m S	(							
gra Re								
Program Service Revenue		All other program convice revenue						
_		All other program service revenue			1,610,531.			
$\rightarrow$	3	Total. Add lines 2a-2f			1,010,331.			
	3	•			30,825.			30,825.
	4	other similar amounts)			30,023.			30,023.
	4	Income from investment of tax-exem	-					
	5	Royalties	) Real	(ii) Personal				
	•	<del>                                 </del>	) i icai	(ii) i ersoriai				
		Gross rents 6a						
		Less: rental expenses 6b						
		Rental income or (loss) 6c						
		` ' <del>                                    </del>	ecurities	(ii) Other				
	/ 8		ecurities	(ii) Other				
		assets other than inventory 7a						
		Less: cost or other basis						
her Revenue	_	and sales expenses 7b						
eve		Gain or (loss)						
Ϋ́		d Net gain or (loss)		<b>P</b>				
Othe	8 8	<ul> <li>Gross income from fundraising events (n including \$</li> </ul>	_					
		contributions reported on line 1c). Se	.					
		Part IV, line 18	I					
		Less: direct expenses						
		Net income or (loss) from fundraising		<b>•</b>				
		a Gross income from gaming activities						
		Part IV, line 19	I .					
	ı	Less: direct expenses						
		Net income or (loss) from gaming ac						
		a Gross sales of inventory, less returns						
		and allowances						
	ı	Less: cost of goods sold	I .					
		Net income or (loss) from sales of inv						
		,	,	Business Code				
Miscellaneous Revenue	11 a	OTHER INCOME		900099	128,006.			128,006.
ine Due	i	<u> </u>			-			
ella	(	 :						
Si Be	(	d All other revenue						
2		Total. Add lines 11a-11d			128,006.			
	12	Total revenue. See instructions			304,136,685.	1,610,531.	0.	158,831.

#### 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 (**D**)
Fundraising (C) Management and general expenses (B) Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 290,399,555.290,399,555. individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ...... Benefits paid to or for members ..... Compensation of current officers, directors, 640,601. 935,185. 294,584. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 15,136,452. 10,371,530. 4,764,922. Other salaries and wages 7 Pension plan accruals and contributions (include 1,846,336. 1,274,222. 572,114. section 401(k) and 403(b) employer contributions)  $4,968,\overline{691}$ 3,428,594. 1,540,097. Other employee benefits 9 268,514. 185,275. 83,239. 10 Payroll taxes Fees for services (nonemployees): Management 176,774. 257,992. 81,218. Legal 92,572. 92,572. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 70,706. 224,600. 153,894. column (A) amount, list line 11g expenses on Sch O.) Advertising and promotion 12 350,550. 243,320. 107,230. Office expenses 13 Information technology ..... 14 15 Royalties 1,613,132. 1,105,304. 507,828. 16 Occupancy 5,258. 4.649. 609. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 4,940. 4,940. Conferences, conventions, and meetings 19 1,591. 1,591. 20 Payments to affiliates 21 22 Depreciation, depletion, and amortization 151,458. 103,778. 47,680. 23 Other expenses. Itemize expenses not covered 24 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.) 634,394. 199,711. 434,683. **EOUIP. & RENTAL** GENERAL EXPENSES 328,818. 228,748. 100,070. 68,589. 46,996. 21,593. DUES С d All other expenses 317,288,627.308,797,923. 8,490,704. 0. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form 990 (2020)
Part X Balance Sheet

ı a	IL A	Balance Sheet					
		Check if Schedule O contains a response or n	ote to an	line in this Part X			
					(A) Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			500.	1	500.
	2	Savings and temporary cash investments			18,036,558.	2	17,249,923.
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net	82,281,772.	4	81,266,436		
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sub	stantial c	ontributor, or 35%			
		controlled entity or family member of any of th	ese perso	ons		5	
	6	Loans and other receivables from other disqua	alified per				
		under section 4958(f)(1)), and persons describ	ed in sec	tion 4958(c)(3)(B)		6	
Ø	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	432,441.			
	b	Less: accumulated depreciation		432,441.	0.	10c	0 .
	11	Investments - publicly traded securities				11	
	12	Investments other securities. See Part IV, line				12	
	13	Investments - program-related. See Part IV, line	e 11			13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			46,715,674.	15	39,618,533
	16	Total assets. Add lines 1 through 15 (must ed			147,034,504.	16	138,135,392
	17	Accounts payable and accrued expenses	31,896,888.	17	38,647,513		
	18	Grants payable		18			
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities		20			
	21	Escrow or custodial account liability. Complete	e Part IV	of Schedule D	1,584,633.	21	2,380,722
Ś	22	Loans and other payables to any current or for	rmer offic	er, director,			
Liabilities		trustee, key employee, creator or founder, sub	stantial c	ontributor, or 35%			
abi		controlled entity or family member of any of th	ese perso	ons		22	
⊐	23	Secured mortgages and notes payable to unre	elated thin	d parties		23	
	24	Unsecured notes and loans payable to unrelate	ed third p	oarties		24	
	25	Other liabilities (including federal income tax, p	oayables '	to related third			
		parties, and other liabilities not included on lin	es 17-24)	. Complete Part X			
		of Schedule D			113,666,548.	25	
	26	Total liabilities. Add lines 17 through 25			147,148,069.	26	127,924,600.
		Organizations that follow FASB ASC 958, cl	neck her	$\mathbf{P} \triangleright  \mathbf{X} $			
ces		and complete lines 27, 28, 32, and 33.					
<u>a</u>	27	Net assets without donor restrictions	-113,565.	27	10,210,792.		
and complete lines 27, 28, 32, and 33.  27 Net assets without donor restrictions 28 Net assets with donor restrictions Organizations that do not follow FASB ASC 950 and complete lines 29 through 33.  29 Capital stock or trust principal, or current funds 30 Paid-in or capital surplus, or land, building, or equivalent and approximately accumulated incomplete lines 29 through 33.  29 Total net assets or fund balances						28	
PL		Organizations that do not follow FASB ASC					
Ę		and complete lines 29 through 33.					
Š	29	Capital stock or trust principal, or current fund				29	
set	30	Paid-in or capital surplus, or land, building, or	equipmer	nt fund		30	
t As	31	Retained earnings, endowment, accumulated				31	
Š	32	Total net assets or fund balances			-113,565.	32	10,210,792.
	33	Total liabilities and net assets/fund balances			147,034,504.	33	138,135,392

Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	304	,13	6,6	85.
2	Total expenses (must equal Part IX, column (A), line 25)	2	317	,28	8,6	27.
3	Revenue less expenses. Subtract line 2 from line 1	3	-13	,15	1,9	42.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		-11	3,5	65.
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9	23	,47	6,2	99.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	10	,21	0,7	92.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	D.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed					
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,				
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin					
	Act and OMB Circular A-133?	-		3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed aud	it			
	or audite explain why on Schedule O and describe any steps taken to undergo such audits			3h	X	

#### **SCHEDULE A**

(Form 990 or 990-EZ)

Name of the organization

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 for instructions and the latest information.

COASTAL DEVELOPMENTAL SERVICES

OMB No. 1545-0047

Open to Public Inspection

**Employer identification number** 

FOUNDATION 95-3822105 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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). X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other n your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

#### 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.)

Sec	tion A. Public Support						-	
Cale	ndar year (or fiscal year beginning in)	(a) 2016	<b>(b)</b> 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total	
	Gifts, grants, contributions, and		, ,	` ,		, ,	.,	
	membership fees received. (Do not							
	include any "unusual grants.")	207365266	228101354	244050350	277979001	302367323	1259863294.	
2	Tax revenues levied for the organ-							
	ization's benefit and either paid to							
	or expended on its behalf							
3	The value of services or facilities							
	furnished by a governmental unit to							
	the organization without charge							
4	<b>Total.</b> Add lines 1 through 3	207365266	228101354	244050350	277979001	302367323	1259863294.	
	The portion of total contributions							
	by each person (other than a							
	governmental unit or publicly							
	supported organization) included							
	on line 1 that exceeds 2% of the							
	amount shown on line 11,							
	column (f)							
6	Public support. Subtract line 5 from line 4.						1259863294.	
	ction B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2016	<b>(b)</b> 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total	
		207365266	228101354	244050350	277979001	302367323	1259863294.	
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources	12,133.	25,773.	117,083.	156,481.	30,825.	342,295.	
9	Net income from unrelated business	,	•	,	,	,	•	
_	activities, whether or not the							
	business is regularly carried on							
10	Other income. Do not include gain							
	or loss from the sale of capital							
	assets (Explain in Part VI.)				144.340.	128,006.	272.346.	
11	Total support. Add lines 7 through 10				,		1260477935.	
	Gross receipts from related activities,	etc. (see instruction	ins)			12 12	,174,591.	
	First 5 years. If the Form 990 is for the	•	,				, , ,	
	organization, check this box and stop	-			•		ightharpoonup	
Sec	ction C. Computation of Publ	c Support Per	centage					
	Public support percentage for 2020 (l			column (f))		14	99.95 %	
	Public support percentage from 2019					15	99.96 %	
	33 1/3% support test - 2020. If the					ore, check this box		
	stop here. The organization qualifies	as a publicly suppo	orted organization				<b>▶</b> X	
b	33 1/3% support test - 2019. If the							
	and <b>stop here.</b> The organization qual	•		•		•		
17a								
	a 10% -facts-and-circumstances test - 2020. 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 te			=			▶ □	
b	10% -facts-and-circumstances test	-	-		-			
	more, and if the organization meets the	ū				•		
	organization meets the facts-and-circle		•		•		ightharpoons	
18	Private foundation. If the organization				•	***************************************		
	The state of the s	3.2 oncon a i		, ,		dule A (Form 990		

#### 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	low, piease com	piete i ait ii.)				
Calendar year (or fiscal year beginning in)	(a) 2016	<b>(b)</b> 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and			, ,			
membership fees received. (Do not						
include any "unusual grants.")						
2 Gross receipts from admissions,						
merchandise sold or services per-						
formed, or facilities furnished in						
any activity that is related to the						
organization's tax-exempt purpose						
3 Gross receipts from activities that						
are not an unrelated trade or bus-						
iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
6 Total. Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and						
3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received						
from other than disqualified persons that						
exceed the greater of \$5,000 or 1% of the						
amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						
Section B. Total Support				T		т
Calendar year (or fiscal year beginning in) 🕨 📙	<b>(a)</b> 2016	<b>(b)</b> 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
<b>10a</b> Gross income from interest,						
dividends, payments received on securities loans, rents, royalties,						
and income from similar sources						
<b>b</b> Unrelated business taxable income						
(less section 511 taxes) from businesses						
acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business						
activities not included in line 10b,						
whether or not the business is						
regularly carried on						
or loss from the sale of capital						
assets (Explain in Part VI.)						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the	organization's f	irst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organization	on,
check this box and stop here						
Section C. Computation of Public	Support Per	rcentage				
15 Public support percentage for 2020 (lir	ne 8, column (f), c	divided by line 13,	column (f))		15	C
16 Public support percentage from 2019	Schedule A, Part	III, line 15			16	(
Section D. Computation of Invest						
17 Investment income percentage for 202			ine 13, column (f))		17	
18 Investment income percentage from 2					18	(
19a 33 1/3% support tests - 2020. If the c						
						, is not
more than 33 1/3%, check this box and						<b>-</b> L
b 33 1/3% support tests - 2019. If the d						
line 18 is not more than 33 1/3%, chec						
20 Private foundation. If the organization	i did not check a	box on line 14, 19	<ul> <li>a. or 19b. check th</li> </ul>	nis box and see in	structions	

#### Part IV | Supporting Organizations

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

#### Section A. All Supporting Organizations

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

  If "Yes." complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
	162	140
1		
2		
3a		
3b		
3c		
4a		
<del></del> d		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
0.0		
9c		
10a		
10b	000 57	

	t IV   Supporting Organizations (continued)			ago <b>o</b>
	11 5 5 (dominidad)		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		100	110
	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and			
u	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described in line 11a above?	11b		
	A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide	112		
·	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or		100	110
-	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
<u></u>	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in	struction		
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> 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	2a		
h	that these activities constituted substantially all of its activities.  Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement,	Zd		
b	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	•			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in	2b		
3	these activities but for the organization's involvement.  Parent of Supported Organizations. Answer lines 3a and 3b below.	20		
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
a	trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>	3a		
h	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ju		
~	of its supported organizations? If "Yes." describe in <b>Part VI</b> the role played by the organization in this regard.	3b		

Pa	rt V   Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations			
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 mu		•			
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)		
1	Net short-term capital gain	1				
2	Recoveries of prior-year distributions	2				
3	Other gross income (see instructions)	3				
4						
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	<del>                                     </del>			
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8				
	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)		
1	Aggregate fair market value of all non-exempt-use assets (see					
	instructions for short tax year or assets held for part of year):					
а	Average monthly value of securities	1a				
b	Average monthly cash balances	1b				
С	Fair market value of other non-exempt-use assets	1c				
d	Total (add lines 1a, 1b, and 1c)	1d				
е	Discount claimed for blockage or other factors					
	(explain in detail in Part VI):					
2	Acquisition indebtedness applicable to non-exempt-use assets	2				
3	Subtract line 2 from line 1d.	3				
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,					
	see instructions).	4				
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5				
6	Multiply line 5 by 0.035.	6				
7	Recoveries of prior-year distributions	7				
8	Minimum Asset Amount (add line 7 to line 6)	8				
Sect	ion C - Distributable Amount			Current Year		
1	Adjusted net income for prior year (from Section A, line 8, column A)	1				
2	Enter 0.85 of line 1.	2				
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3				
4	Enter greater of line 2 or line 3.	4				
5	Income tax imposed in prior year	5				
6	Distributable Amount. Subtract line 5 from line 4, unless subject to					
	emergency temporary reduction (see instructions).	6				
7	Check here if the current year is the organization's first as a non-function	nally integrated	Type III supporting orga	nization (see		

Schedule A (Form 990 or 990-EZ) 2020

instructions).

Par	t V Type III Non-Functionally Integrated 509(	(a)(3) Supporting Orga	nizations (continu	ued)	
Secti	on D - Distributions				Current Year
_1_	Amounts paid to supported organizations to accomplish exer	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported			
	organizations, in excess of income from activity			2	
_3_	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
_5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
_7_	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2020 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount	1	ı	10	
Secti	E - Distribution Allocations (see instructions)  (i)  Excess Distributions  Underdistributions  Pre-2020			(iii) Distributable Amount for 2020	
_1_	Distributable amount for 2020 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2020 (reason-				
	able cause required - explain in Part VI). See instructions.				
_3_	Excess distributions carryover, if any, to 2020				
a	From 2015				
b	From 2016				
c	From 2017				
d	From 2018				
e	From 2019				
f_	Total of lines 3a through 3e				
<u>g</u>	Applied to underdistributions of prior years				
<u>h</u>	Applied to 2020 distributable amount				
_ <u>i</u> _	Carryover from 2015 not applied (see instructions)				
<u>j_</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2020 from Section D,				
	line 7: \$				
	Applied to underdistributions of prior years				
	Applied to 2020 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
_	Part VI. See instructions.				
7	Excess distributions carryover to 2021. Add lines 3j				
	and 4c.				
_8_	Breakdown of line 7:				
	Excess from 2016				
	Excess from 2017				
	Excess from 2018				
	Excess from 2019				
<u>e</u>	Excess from 2020				

Schedule A (Form 990 or 990-EZ) 2020

#### COASTAL DEVELOPMENTAL SERVICES

Schedule A	(Form 990 or 990-EZ) 2020 <b>FOUNDATION</b>	95-3822105 Page 8
Part VI	<b>Supplemental Information.</b> Provide the explanations required by Part II, line 10; Part II, line 17a of Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additition (See instructions.)	or 17b; Part III, line 12; 1 and 2; Part IV, Section C, V, Section B, line 1e; Part V,

#### Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

#### **Schedule of Contributors**

➤ Attach to Form 990, Form 990-EZ, or Form 990-PF.

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

2020

OMB No. 1545-0047

Name of the organization

COASTAL DEVELOPMENTAL SERVICES FOUNDATION

Employer identification number

95-3822105

Organization type (check one):					
Filers of	:	Section:			
Form 990	0 or 990-EZ	X 501(c)( 3 ) (enter number) organization			
		4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation			
		527 political organization			
Form 990	0-PF	501(c)(3) exempt private foundation			
		4947(a)(1) nonexempt charitable trust treated as a private foundation			
		501(c)(3) taxable private foundation			
	nly a section 501(c)(	covered by the <b>General Rule</b> or a <b>Special Rule</b> . 7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.			
X	-	filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or 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 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.				
	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.				
	year, contributions is checked, enter he purpose. Don't com	described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box ere the total contributions that were received during the year for an exclusively religious, charitable, etc., applete any of the parts unless the <b>General Rule</b> applies to this organization because it received nonexclusively etc., contributions totaling \$5,000 or more during the year			
but it <b>mu</b>	ust answer "No" on	at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), 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 ne filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).			

023451 11-25-20

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

Name of organization
COASTAL DEVELOPMENTAL SERVICES
FOUNDATION

Employer identification number

95-3822105

Part I	Contributors (see instructions). Use duplicate copies of Part I if addit	tional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1			Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Name, address, and Zir + 4	\$	Person Payroll Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions  \$	Person Payroll Complete Part II for noncash contributions.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	TOTTO) MAIN COO, MIM EII T T	\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization
COASTAL DEVELOPMENTAL SERVICES
FOUNDATION

Employer identification number

95-3822105

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.								
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received						
(a)									
No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received						
		Ψ							
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received						
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received						
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received						
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received						
-									
3/153 11_25_			990 990-FZ or 990-PF)						

Schedule B (Form 990, 990-EZ, or 990-PF) (2020) Name of organization **Employer identification number** COASTAL DEVELOPMENTAL SERVICES FOUNDATION 95-3822105 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

#### **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 Open to Public Inspection

Name of the organization

COASTAL DEVELOPMENTAL SERVICES FOUNDATION

**Employer identification number** 95-3822105

Pai	Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the							
	organization answered "Yes" on Form 990, Part IV, lin	e 6.						
		(a) Donor advised funds	(b) Funds and other accounts					
1	Total number at end of year							
2	Aggregate value of contributions to (during year)							
3	Aggregate value of grants from (during year)							
4	Aggregate value at end of year							
5	Did the organization inform all donors and donor advisors in v	writing that the assets held in donor advis	sed funds					
	are the organization's property, subject to the organization's	exclusive legal control?	Yes No					
6	Did the organization inform all grantees, donors, and donor a							
	for charitable purposes and not for the benefit of the donor of	r donor advisor, or for any other purpose	conferring					
	impermissible private benefit?		Yes No					
Pai	t II Conservation Easements. Complete if the org	ganization answered "Yes" on Form 990,	Part IV, line 7.					
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).						
	Preservation of land for public use (for example, recrea	tion or education) Preservation o	f a historically important land area					
	Protection of natural habitat	Preservation o	f a certified historic structure					
	Preservation of open space							
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contribution in the form	of a conservation easement on the last					
	day of the tax year.		Held at the End of the Tax Year					
а	Total number of conservation easements		2a					
b								
С	Number of conservation easements on a certified historic stru	ucture included in (a)	2c					
d	Number of conservation easements included in (c) acquired a	after 7/25/06, and not on a historic structu	ure					
	listed in the National Register		2d					
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the	e organization during the tax					
	year ▶							
4	Number of states where property subject to conservation eas	sement is located >						
5	Does the organization have a written policy regarding the per	iodic monitoring, inspection, handling of						
	violations, and enforcement of the conservation easements it	holds?	Yes No					
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and enforcing cons	servation easements during the year					
	<b>&gt;</b>							
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion easements during the year					
	<b>▶</b> \$							
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirements of section 170						
9	In Part XIII, describe how the organization reports conservation	·						
	balance sheet, and include, if applicable, the text of the footn	note to the organization's financial statem	ents that describes the					
Dai	organization's accounting for conservation easements.  t III Organizations Maintaining Collections of	Art Historical Treasures or Ot	ther Similar Assets					
rai	Complete if the organization answered "Yes" on Form		illei Sillillai Assets.					
			and belongs about words					
та	If the organization elected, as permitted under FASB ASC 95	•						
	of art, historical treasures, or other similar assets held for pub	·	•					
	service, provide in Part XIII the text of the footnote to its finar							
D	If the organization elected, as permitted under FASB ASC 95							
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furti	nerance of public service,					
	provide the following amounts relating to these items:		<b>•</b> •					
	(i) Revenue included on Form 990, Part VIII, line 1		<b>.</b> .					
_								
2	If the organization received or held works of art, historical treating fallouring amounts required to be reported under EASP.		ıı gairi, provide					
_	the following amounts required to be reported under FASB A	-	•					
a	Revenue included on Form 990, Part VIII, line 1							
	Assets included in Form 990, Part X							

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Schedule D (Form 990) 2020

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

	dule D (Form 990) 2020 FOUNDAT										age 2
Par	t III   Organizations Maintaining C	collections of Ar	ctions of Art, Historical Treasures, or Other Similar Asse						(contin	ued)	
3	Using the organization's acquisition, accessi	on, and other record	s, check	any of the	following that	make si	gnificant ι	use of its			
	collection items (check all that apply):										
а	Public exhibition	d		Loan or exc	hange progra	am					
b	Scholarly research	е		Other							
С	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explair	n how th	ey further th	ne organizatio	n's exem	npt purpo	se in Part	XIII.		
5	During the year, did the organization solicit of										
	to be sold to raise funds rather than to be ma	aintained as part of t	he organ	nization's co	llection?				Yes		No
Par	t IV Escrow and Custodial Arran	gements. Comple	ete if the	organizatio	n answered '	'Yes" on	Form 990	), Part IV,	line 9, or		
	reported an amount on Form 990, Pa	rt X, line 21.									
1a	Is the organization an agent, trustee, custod	ian or other intermed	iary for o	contribution	s or other ass	ets not i	ncluded				
	on Form 990, Part X?								Yes	X	No
b	If "Yes," explain the arrangement in Part XIII										
									Amoun <sup>-</sup>	t	
С	Beginning balance						1c				
d	Additions during the year										
е	Distributions during the year										
f	Ending balance										
2a	Did the organization include an amount on F	orm 990, Part X, line	21, for 6	escrow or cu	ustodial acco	unt liabili	ty?	X	Yes		No
	If "Yes," explain the arrangement in Part XIII.									X	
Par	t V Endowment Funds. Complete	if the organization an	swered	"Yes" on Fo	orm 990, Part	IV, line 1	0.				
		(a) Current year	(b) P	rior year	(c) Two year	rs back	<b>(d)</b> Three y	ears back	(e) Four	years	back
1a	Beginning of year balance										
b	Contributions										
С	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	rent year end balance	e (line 1g	g, column (a	)) held as:						
а	Board designated or quasi-endowment		%								
b	Permanent endowment	<del></del> %	_								
С	Term endowment	%									
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.									
За	Are there endowment funds not in the posse	ssion of the organiza	tion tha	t are held ar	nd administer	ed for the	e organiza	ation			
	by:	· ·					· ·			Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza								3b		
4	Describe in Part XIII the intended uses of the										
Par	t VI Land, Buildings, and Equipm										
	Complete if the organization answere	d "Yes" on Form 990	), Part IV	, line 11a. S	See Form 990	, Part X,	line 10.				
	Description of property	(a) Cost or o basis (investr			t or other (other)	٠,	ccumulate oreciation		(d) Book value		)
1a	Land										
b	Buildings										
С	Leasehold improvements										
	Equipment			43	2,441.	4	132,4	$4\overline{1}$ .			0.
	Other										
	. Add lines 1a through 1e. (Column (d) must e		X. colun	nn (B). line 1	0c.)						0.
	<del></del>			. , .				Schodule	D/Farm	000	2020

Schedule D (Form 990) 2020

95	-3	822	110	5	Page \$	3
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Complete if the organization answered Tes	<del>, , , , , , , , , , , , , , , , , , , </del>		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"	on Form 990. Part IV. line	11c. See Form 990. Part X. line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1)			·
(2)			
(3)			
(4)			
(5)			
<u>(6)</u>			
<u>(7)</u>			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets.			
	5 000 B + N/ II		
Complete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	(h) Dook value
	Description		(b) Book value
(1) DEPOSITS			147,242.
(2) DUE FROM STATE			38,979,149.
(3) OTHER RECEIVABLES			456,431.
(4) DUE FROM TRUST FUND			35,711.
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990. Part X. col. (B) line	e 15.)	<b>&gt;</b>	39,618,533.
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	5.
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) POST-RETIREMENT HEALTH CAI	RE PLAN		
(3) OBLIGATION			21,218,967.
(4) DUE TO STATE			1,181,292.
(5) DEFERRED RENT LIABILITY			603,321.
(6) UNFUNDED DEFINED BENEFIT 1	PT,AN		000,021.
(7) LIABILITY			3,956,661.
			59,936,124.
			33,330,124.
(9)	27.	<b>.</b>	86,896,365.
Total. (Column (b) must equal Form 990, Part X, col. (B) line	•		•
2. Liability for uncertain tax positions. In Part XIII, provide			
organization's liability for uncertain tax positions under	EACD ACC 740 Chook ha	ero it the text of the feetnets has been pr	ovided in Dort VIII X

Schedule D (Form 990) 2020

Schedule D (Form 990) 20				3822105 Page <b>4</b>
	ation of Revenue per Audited Financial Sta		per Return.	
Complete if	the organization answered "Yes" on Form 990, Part IV, lir	ne 12a.		
· <del>-</del>			1	304,136,685.
	on line 1 but not on Form 990, Part VIII, line 12:	1 1		
	s (losses) on investments			
	nd use of facilities			
	year grants			
	Part XIII.)			0.
e Add lines 2a throug				304,136,685.
	on line <b>1</b> on Form 990, Part VIII, line 12, but not on line 1:			JUT, 130, 003.
	es not included on Form 990, Part VIII, line 7b	42		
	Part XIII.)			
c Add lines 4a and 4k			4c	0.
	lines 3 and 4c. (This must equal Form 990. Part I. line 12.			304,136,685.
Part XII Reconcili	ation of Expenses per Audited Financial Sta	atements With Expense		
	the organization answered "Yes" on Form 990, Part IV, lir	-	•	
	I losses per audited financial statements		1 .	317,288,627.
	on line 1 but not on Form 990, Part IX, line 25:			
	nd use of facilities	2a		
	ents			
0.1		1 2 1		
	Part XIII.)			
e Add lines 2a throug	gh <b>2d</b>		2e	0.
3 Subtract line 2e fro	m line <b>1</b>		3	317,288,627.
	on Form 990, Part IX, line 25, but not on line 1:			
a Investment expense	es not included on Form 990, Part VIII, line 7b	4a		
<b>b</b> Other (Describe in F	Part XIII.)	4b		
c Add lines 4a and 4b	b			0.
	d lines 3 and 4c. (This must equal Form 990, Part I, line 1	8.)	5	317,288,627.
Part XIII   Suppleme				
· ·	required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4		t V, line 4; Part X	ζ, line 2; Part XI,
lines 2d and 4b; and Part	XII, lines 2d and 4b. Also complete this part to provide a	ny additional information.		
PART IV, LINE	, <u>2</u> B;			
THE ECHNDATIO	ON FUNCTIONS AS CUSTODIAN FOR	THE RECEIPT OF	CERTAIN	
IIID TOONDATTO	TONCTIONS AS COSTOSIAN TON	IIII KUCUIII OI	CHRIMIN	
GOVERNMENTAL	PAYMENTS AND RESULTING DISBU	RSEMENTS MADE ON	N BEHALF	OF
REGIONAL CENT	ER CLIENTS. THESE CASH BALAN	CES ARE SEGREGAT	red from	THE
OPERATING CAS	SH ACCOUNTS OF THE FOUNDATION	AND ARE RESTRIC	CTED FOR	CLIENT
SUPPORT. A LA	ARGE MAJORITY OF THE CLIENT ST	JPPORT RECEIVED	COMES FE	ROM SOCIAL
SECURITY. THE	FUNDS ARE DISBURSED FOR RES	IDENTIAL CARE AN	ND OTHER	EXPENSES
RELATED TO TH	IE CARE OF THE SPECIFIC CLIEN'	rs of the region	NAL CENTI	<u> </u>
	<b>1</b> .			
PART X, LINE	4:			
THE FOIRTANTO	ON IS A QUALIFIED ORGANIZATION	η ΕΧΕΜΌΦ ΕΟΛΜ Επ	יד זגסשחי	JCOME
THE FOUNDALIO	TO A QUALIFIED ORGANIZATION	N DATHEL PROBLE	TORKAL II	ACOME.
TAXES UNDER 5	01(C)(3) OF THE INTERNAL REV	ENUE CODE (IRC)	AND FRAN	NCHISE
032054 12-01-20				lule D (Form 990) 2020

Part XIII   Supplemental Information (continued)
TAXES UNDER 23701D OF THE CALIFORNIA REVENUE AND TAXATION CODE.
ACCORDINGLY, IT IS EXEMPT FROM FEDERAL AND CALIFORNIA INCOME TAXES AND IS
NOT LIABLE FOR FEDERAL UNEMPLOYMENT TAXES.
MANAGEMENT EVALUATED THE FOUNDATION'S TAX POSITIONS AND CONCLUDED THAT
THEY MAINTAINED THEIR TAX EXEMPT STATUS AND HAD TAKEN NO UNCERTAIN TAX
POSITIONS THAT WOULD REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS.
THEREFORE, NO PROVISION OR LIABILITY FOR INCOME TAXES HAS BEEN INCLUDED IN
THE FINANCIAL STATEMENTS. THE TAX RETURNS OF THE FOUNDATION ARE SUBJECT TO
EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES; HOWEVER, THERE ARE
CURRENTLY NO EXAMINATIONS PENDING OR IN PROGRESS.

#### SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

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

Attach to Form 990.

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

2020 Open to Public

Inspection

name of t	he organization COASTAL D FOUNDATIO		TAL SERVICE	S				Employer identification number 95-3822105
Part I	General Information on Grants a	nd Assistance						
crite 2 Des	es the organization maintain records the creation is the grants or assist the grants or assist the creation is propertied in Part IV the organization is propertied in Part IV the organization.	stance?						
Part II	Grants and Other Assistance to	=				anization answered "	Yes" on Form 990, Par	t IV, line 21, for any
1 (a)	recipient that received more than S Name and address of organization or government	(b) EIN	be duplicated if addit (c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
	er total number of section 501(c)(3) a er total number of other organization:			e line 1 table				<b>&gt;</b>

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

Schedule I (Form 990) 2020

Schedule 1 (1 01111 990) 2020 1 0 0 11 1 1 0 11					JJ JUZZIUJ Fage
Part III Grants and Other Assistance to Domestic Individuals Part III can be duplicated if additional space is needed.	. Complete if the	organization answe	ered "Yes" on Form 9	90, Part IV, line 22.	
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
RESIDENTIAL CARE FACILITIES	10976	54,726,792.	0.		
DAY PROGRAM	10976	22,207,187.	0.		
OTHER PURCHASED SERVICES	10976	213,465,576.	0.		
Part IV Supplemental Information. Provide the information red	nuired in Part Llin	e 2: Part III. column	(h): and any other ac	Iditional information	
PART I, LINE 2:	quired iirr ait i, iiir	e z, r art III, column	(b), and any other ac	Milona information.	
ASSISTANCE IS PROVIDED TO RESIDENT	S OF THE	STATE OF (	CALIFORNIA	IN THE	
FOUNDATION'S CATCHMENT AREA WHO HA					
FOUNDATION MAINTAINS CONFIDENTIAL					
FOUNDATION IS AUDITED BY THE STATE					
DEVELOPMENTAL SERVICES AND ALSO RE	VIEWED BY	FEDERAL S	STAFF FROM	CMS TO	
ENSURE COMPLIANCE.					

THE FOUNDATION SERVED MORE THAN 10,976 CONSUMERS DURING THE FISCAL YEAR

Schedule I (Form 990) 2020

Part IV Supplemental Information
ENDED JUNE 30, 2021. FOR EVERY NEW APPLICANT, THE FOUNDATION PROVIDED
DIAGNOSTIC AND ASSESSMENT SERVICES. EACH ELIGIBLE CLIENT RECEIVED SERVICE
COORDINATION BY FOUNDATION STAFF, AND PURCHASED SERVICES BASED
ON THEIR INDIVIDUAL PROGRAM PLAN. THE PROGRAMS CREATED FOR EACH CLIENT IS
DEPENDENT ON THIS INDIVIDUAL ASSESSMENT, AND PERSONALIZED BASED ON THE
INDIVIDUAL'S NEED.

#### SCHEDULE J (Form 990)

Department of the Treasury

**Compensation Information** 

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ► Attach to Form 990.
 ► Go to www.irs.gov/Form990 for instructions and the latest information.

**2020** 

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service

Name of the organization

Part I Questions Regarding Compensation

COASTAL DEVELOPMENTAL SERVICES FOUNDATION

 $Employer\ identification\ number \\ 95-3822105$ 

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	X Compensation committee X Written employment contract			
	☐ Independent compensation consultant ☐ Compensation survey or study			
	Form 990 of other organizations  X Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a	Х	
	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х
	Participate in or receive payment from an equity-based compensation arrangement?	4c		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
а	The organization?	5a		Х
	Any related organization?	5b		<u>х</u> х
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
а	The organization?	6a		Х
	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
	not described on lines 5 and 6? If "Yes," describe in Part III	7		Х
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		Х
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
-	Regulations section 53 4958-6/c)?	a		

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

Schedule J (Form 990) 2020

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

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

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

		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation		
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	in column (B) reported as deferred on prior Form 990		
(1) THOMPSON KELLY - DIR. OF	(i)	179,132.	0.	940.	15,217.	14,349.	209,638.	0.		
CLINICAL SVC./ INTERIM ED- TIL 09/20		0.	0.	0.	0.	0.	0.	0.		
(2) SONYA LOWE	(i)	160,000.	0.	940.	13,130.	13,720.	187,790.	0.		
	(ii)	0.	0.	0.	0.	0.	0.	0.		
(3) HILLARY KESSLER - DIRECTOR	(i)	103,192.	0.	52,704.	8,449.	8,387.	172,732.	0.		
OF CLIENT SERVICES - UNTIL 11/2020	(ii)	0.	0.	0.	0.	0.	0.	0.		
(4) MARY LOU WEISSE STUSSER	(i)	147,608.	0.	100.	12,443.	9,800.	169,951.	0.		
	(ii)	0.	0.	0.	0.	0.	0.	0.		
(5) STEVE YI	(i)	138,242.	0.	100.	11,639.	12,718.	162,699.	0.		
	(ii)	0.	0.	0.	0.	0.	0.	0.		
(6) DANNY FRANCO	(i)	140,119.	0.	100.	11,476.	9,678.	161,373.	0.		
	(ii)	0.	0.	0.	0.	0.	0.	0.		
(7) CESAR GARCIA	(i)	132,168.	0.	100.	10,894.	14,191.	157,353.	0.		
DIR. OF CLIENT SERVICES	(ii)	0.	0.	0.	0.	0.	0.	0.		
	(i)									
	(ii)									
	(i)									
	(ii)									
	(i)									
	(ii)									
	(i)									
	(ii)									
	(i)									
I	(ii)									
	(i)									
	(ii)									
	(i)									
	(ii)									
	(i)									
	(ii)									
	(i)									
	(ii)									

Schedule J (Form 990) 2020



Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
PART I, LINE 4A:
DURING THE YEAR ENDED DECEMBER 31, 2020, HILLARY KESSLER, DIRECTOR OF
CLIENT SERVICES, RECEIVED A SEVERANCE PAYMENT OF \$28,605.

#### **SCHEDULE L**

(Form 990 or 990-EZ)

#### **Transactions With Interested Persons**

➤ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2020** 

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

ON COASTAL DEVELOPMENTAL SERVICES

Employer identification number

F		95-3822105												
Part I Excess Benef	fit Transacti	ons (section 50	01(c)(3	), secti	ion 501(c)(4), and se	ction	n 501(c)(29) orga	nizatio	ns onl	y).				
					art IV, line 25a or 25b									
1 (a) Name of disqualified person		Relationship bety	ween c	disqual	ified ,	( ) 5					(d)	Corre	cted?	
		person and or	(0	(c) Description of transa			action		Y	es	No			
2 Enter the amount of tax in	curred by the c	rganization man	agers	or disq	jualified persons dur	ing t	he year under							
									<b>\$</b>					
3 Enter the amount of tax, if	f any, on line 2,	above, reimburs	ed by	the org	ganization				<b>&gt;</b> \$					
	, <u> </u>													
Part II Loans to and	or From Int	erested Pers	sons.											
•	•				, Part V, line 38a or F	orm	990, Part IV, lin	e 26; c	or if the	e orga	nizatio	n		
reported an amou		<del>′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ ′ </del>				_				<b>(b)</b> An	aroved			
(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the		(e) Original principal amount	(f) Balance due		(g) In default?		(h) Approv		or graamant		
interested person	with organization	Orioan		zation?	principal amount				I COITIIII				_	
			To	From				Yes	No	Yes	No	Yes	No	
			-											
			-											
			-											
			-											
			-											
			1											
			+			$\vdash$								
Total		<u> </u>			<b>&gt;</b> \$									
Total  Part III   Grants or Ass	sistance Ber	nefiting Inter	este	l Per										
Complete if the or		•												
(a) Name of interested pe		(b) Relationship			(c) Amount of		(d) Type	of	$\neg$	(0)	Purn	nse of	:	
(a) Name of interested po	CISOII	interested pers		assistance assistar						Purpose of ssistance				
		the organiza												
					_									

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

Schedule L (Form 990 or 990-EZ) 2020

(a) Name of interested person	d "Yes" on Form 990, Part IV, line 28a, 28 (b) Relationship between interested	(c) Amount of	(d) Description of	(e) Sharing of organization's		
	person and the organization	transaction	transaction	revenues? Yes No		
EMPOWERTECH	JOANELAINE ANDERSON	209,719.	SERVICE PRO		X	
Provide additional information for rest	ponses to questions on Schedule L (see in	netructione)				
SCH L, PART IV, BUSINESS			ED PERSONS:			
(A) NAME OF PERSON: EMPOWE	ERTECH					
(B) RELATIONSHIP BETWEEN	INTERESTED PERSON AND	ORGANIZATI	ON:			
JOANELAINE ANDERSON IS OWN	NER OF EMPOWERTECH AN	D SITS ON T	HE BOARD			
(C) AMOUNT OF TRANSACTION	\$ 209,719.					
(D) DESCRIPTION OF TRANSAC	CTION: SERVICE PROVID	ER, REQUIRE	ED VENDOR			
REPRESENTATIVE ON BOARD.						
(E) SHARING OF ORGANIZATION	ON REVENUES? = NO					

#### SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

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

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

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

Open to Public

OMB No. 1545-0047

Inspection

Name of the organization

COASTAL DEVELOPMENTAL SERVICES FOUNDATION

**Employer identification number** 95-3822105

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: DEVELOPMENTALLY DISABLED AND THEIR FAMILIES. FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS: SUPPORTED WORK AND VOCATIONAL PROGRAMS, ADVOCACY, TRAINING AND EDUCATIONAL OPPORTUNITIES, AND OTHER SUPPORT SERVICES FOR CONSUMERS AND FAMILIES. FORM 990, PART VI, SECTION B, LINE 11B: THE FORM 990 IS PRESENTED TO THE BOARD OF DIRECTOR'S FINANCE COMMITTEE FOR

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST ACKNOWLEDGMENT IS ISSUED ANNUALLY TO THE BOARD MEMBERS AND STAFF. IF THERE ARE POTENTIAL CONFLICTS OF INTEREST, THESE ISSUES WILL BE RESOLVED IN THE BEST INTERESTS OF THE FOUNDATION.

REVIEW. A FINAL FORM 990 IS FORWARDED TO THE ENTIRE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 15:

OFFICER AND KEY EMPLOYEE COMPENSATION IS DETERMINED THROUGH AN INDEPENDENT REVIEW AND APPROVAL BY THE BOARD OF DIRECTORS AND ITS COMPENSATION COMMITTEE ON AN ANNUAL BASIS BASED ON COMPENSATION STUDIES AND COMPARABLES.

FORM 990, PART VI, SECTION C, LINE 19:

THE FOUNDATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST, AND FINANCIAL STATEMENTS ARE AVAILABLE ON THE FOUNDATION'S WEBSITE UNDER THE TAB

"TRANSPARENCY" AND BY REQUEST.

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

Schedule O (Form 990 or 990-EZ) 2020



# CONFLICT OF INTEREST AND WHISTLEBLOWING

PRESENTED BY:

David M. Lester Partner





# WHY DO WE CARE

- When public money funds an employer, it is essential that those working for the regional center focus exclusively on what will aid the person served and the regional center.
- No one associated with the regional center has any other interest that might create an incentive to favor a vendor or provider due to the relationship.
- Required by the Lanterman Act, WIC §§ 4626, 4626.5, and 4627.
- Implemented by Title 17 CCR Sections 54500 through 54535.



## WHAT IS A CONFLICT OF INTEREST

Financial or Personal Interests

Institutional Duties

Actual Conflict of Interest Potential Conflict of Interest Appearance of a Conflict of Interest

## WHAT IS A CONFLICT OF INTEREST

- Regional center employees cannot place themselves in a position where their private, personal interests may conflict with their official duties.
- Employees must be guided solely by the interests of the regional center and its persons served

## TO WHOM IS COI REGULATIONS DIRECTED

### Regional Center Employees with "Decision or Policy Making Authority

- People who make final decisions, compel decisions, make substantive recommendations, vote on obligations, or vote to approve selection of any director, trustee, agent employee contractor for his or her entity.
  - not solely secretarial or clerical

#### Service Coordinators

- They participate on planning teams that make decisions, they make decisions about which programs and services to recommend to consumers and finally, that they are listed in WIC § 4626(e) as persons who must complete the conflict of interest reporting statements.
- Family members of decision makers
  - "spouse, domestic partner, parents, stepparents, grandparents, siblings, step-siblings, children, stepchildren, grandchildren, and in-laws." Title 17, Section 54505(f)





- Tempting to refer a family member to a job an employee knows to exist in the system
- Doing so may indeed threaten the position of the employee by creating a conflict

## TO WHOM IS COI REGULATIONS DIRECTED

### Governing Board Members

Controlled by WIC §§4626(a), 4626(g), and Title 17, Section 54532

### Executive Director

Controlled by WIC §§4626(a), 4626(g), and Title 17, Section 54532

### Advisory Committee Board Members

Appointed pursuant to WIC §4622(i) controlled by Title 17, Section 54521

### Contractors, Agents and Consultants

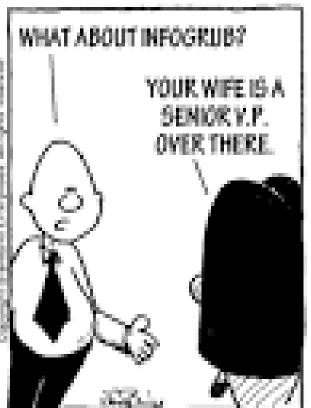
— §§ 54526, 54527, 54528, 54529, and 54530 identify what will constitute a conflict, § 54531 describes the obligation to complete a Conflict of Interest Reporting Statement., and § 54533 addresses resolution of such conflicts.

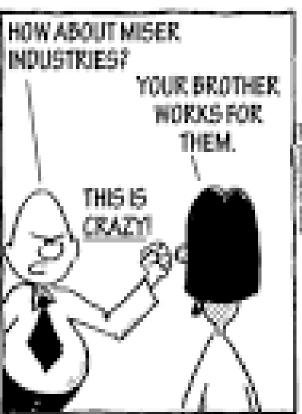


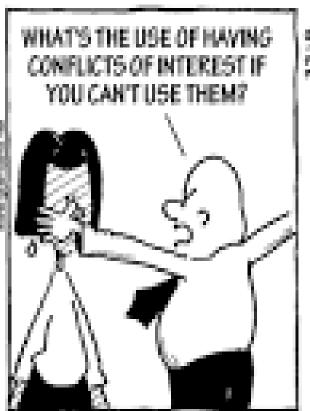
## <u> ಅವರದಿರದಿದ್ದಾರ್</u>

I'M SORRY, YOU CAN'T USE









# TYPES OF CONFLICT OF INTERESTS

### Conflicts of Interest

Perceived or Actual

Company Interests and Duties Outside Business Interests
Family and Friends
External Boards
Communications
Gifts and Entertainment

Personal Interests or Loyalties



# Conflict by Holding a Position with a Provider

- Under Title 17, § 54526, a conflict exists when a person with decision making authority, or family member of such person, is any of the following for a provider:
- (1) a governing board member, (2) a board committee member, (3) a director, (4) an officer, (5) an owner, (6) a partner, (7) a shareholder, (8) a trustee, (9) an employee, (10) an agent, (11) a contractor, (12) a consultant, (13) holds any position of management, or (14) has decision or policy making authority for a business entity, entity, or provider.



# CONFLICT ARISING FROM FINANCIAL INTEREST IN PROVIDERS

- If an employee attempts to make or influence a decision in which the employee or a family member has a financial interest
  - -Any employee not just limited to decision makers
  - -A Financial Interest is defined to include an ownership interest of \$2,000 or more, sources of income or future interests for income of \$500 or more within the prior 12 months. See Section 54527.



# CONFLICT MAKING CONTRACT IN WHICH FINANCIALLY INTERESTED

- Under § 54528, employees shall not be guided by personal interests and shall not be financially interested in any contract they make in their official capacity.
- RC employees shall not make any contract which financially benefits a family member, unless benefits associated with the contract are available to RC persons served or their families generally.
- In interpreting and applying this section, the common law doctrine against Conflict of Interest and the authorities interpreting the doctrine shall govern.



## **CONFLICTS WORKING WITH FAMILY MEMBERS**

- Under § 54530(a), A Conflict of Interest exists where a regional center employee participates in the evaluation of an application for employment or bid for position or contract at the RC, submitted by a family member.
- Under Section 54530(b) a potential Conflict of Interest exists when a regional center employee supervises his or her family member.
- Note: The DDS Conflict of Interest Reporting Statement, in question 10, asks about evaluating family applications, but, in an apparent oversight, it fails to ask about supervising a family member. Employees should report on the statement when supervision of a family member exists.

# SECTION 54529 – GENERAL PROHIBITION AGAINST CONFLICTS

- <u>General Integrity</u> Under 54529(a), employees must discharge their responsibilities with integrity and fidelity, and must not place themselves in a position where their private, personal interests conflict with their official duties.
- <u>Perform with Diligence</u> Under 54529(b), an employee must exercise powers conferred on the employee with disinterested skill, zeal and diligence for the benefit of RC persons served.
- <u>Conflicts Not Addressed by Regulations</u> In 54529(c), this subsection contains a novel approach when an employee becomes aware of a present or personal conflict of interest regarding a particular transaction that the regulations do not address. In that situation, the employee must not participate in any discussion and must refrain from making any recommendation or decision regarding the present or potential conflict of interest that has not been specifically addressed in the regulations.



## **IDENTIFYING CONFLICTS OF INTERESTS**



## **IDENTIFYING CONFLICT OF INTERESTS**

- Conflict of Interest Reporting Statement (Form DS 6016)
- Which Persons Should Submit Conflict Statements
  - –WIC § 4626(e) requires Board members and decision-making employees
  - -WIC § 54531(b) requires contractors, agents and consultants,
  - -Since some the of conflicts do not depend on having decision-making" authority, most regional centers require **all employees** to complete the Conflict of Interest Reporting Statement.

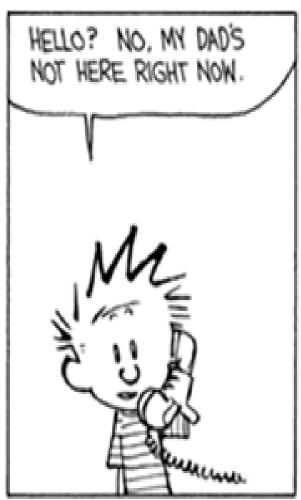


#### **SUBMISSION OF COI FORMS**

- <u>Annually</u>: Regional Center employees shall complete and file an annual Conflict of Interest Statement by August 1 of each year. 54531(b).
- New employees: New employees shall file a COI statement within 30 days of assuming the position. 54531(c).
- <u>Change in Status:</u> Regional Center employees shall complete and file a COI statement with the Regional Center within 30 days of any change in status that creates a COI. 54531(d).
- Executive Director Review: The executive director shall review the COI reporting statement of each employee and within ten working days of receipt of the statement, shall determine whether a COI exists. 54531(e). 4626 (k).
- Obligations When COI Discovered: Regional Centers who learn of an employee with a present or potential conflict of interest must either (1) require the employee eliminate the conflict, or (2) mitigate and manage the conflict through a conflict resolution plan, or the individual shall resign. 54533(a).
- For Waiver, Regional Center Must submit COI Resolution Plan to DDS: within 30 calendar days of receipt of the COI statement. 54533(a) and (b)







WILL I TAKE A MESSAGE? I DON'T KNOW-WHAT'S IN IT FOR ME?







# **OBLIGATIONS TO RESPOND TO COI**

### Executive Director Reviews Conflict Statements

- Under § 54531(e), the Executive Director is required to review the completed Conflict of Interest Reporting statement of each employee within ten (10) working days of receipt and determine whether a present or potential conflict exists.
- Under § 54533(c), when DDS independently identifies an employee conflict, DDS shall notify the regional center of an employee's present or potential Conflict of Interest.

### Regional Center Must Eliminate Conflict or File Conflict Resolution Plan

 Under Section 54533(a) employee with a present or potential COI must eliminate the conflict, manage and mitigate the conflict through a Conflict Resolution Plan, or resign.

### Submission of Conflict Resolution Plan

Must be submitted within 30 days of awareness of conflict



# **OBLIGATIONS TO RESPOND TO COI**

### Content of Conflict Resolution Plan

- It must describe the precise nature of the conflict, including the type of conflict, the relationship between the individuals involved (when a family member is involved), and the roles and identity of each person.. Section 54533(g)(1)
- Under Section 54533(g)(2) the Plan must then identify the actions the regional center will take to eliminate or mitigate and manage the conflict. This can involve either, resignation of the family member creating the conflict, refraining from participation in a certain category of matters that create the conflict, a change of position, duties, or assignment, or a divestiture of financial interests.
- the Plan must "provide a detailed explanation of how each of the proposed actions will eliminate, mitigate or manage the conflict. Section 54533(g)(3).
- The Plan must provide the name, position, and duties of the individuals who will be responsible for monitoring the Plan, Section 54533(g)(4), and the Plan must be signed by the individuals subject to the Plan under Section 54533(g)(4).



# **OBLIGATIONS TO RESPOND TO COI**

### Postings On Website Of The Conflict And Of Policy

- Under § 54533(f), WRC shall post on the internet each COI reporting statement that identifies a present/potential COI that cannot be resolved within 30 calendar days.
- Posting continues until the conflict has either been eliminated or the individual has resigned.
- Additionally the COI policy must be posted on web site. WIC § 4626.5.

### Use of Discretion in Seeking Waivers by Conflict Resolution Plan

- Regional Center has complete discretion to demand elimination of conflict or to seek waiver by means of a Conflict Resolution Plan
  - Such plans are difficult to administer and impact duties of more than one person
  - The more plans that are filed the less likely the newer ones will be approved



# ROLE OF DDS IN MONITORING CONFLICTS





# ROLE OF DDS IN MONITORING CONFLICTS

### Review of Conflict Resolution Plan by Department

- Under Section 54534(f), DDS shall issue a modification, approval or denial of the proposed Conflict Resolution Plan in writing to the RC governing board or RC designated party within 30 calendar days of receipt of an employee's proposed Conflict Resolution Plan.
- Section 54534(g) provides that if DDS denies an employee's Conflict Resolution Plan, the individual shall have 30 calendar days to eliminate the conflict or to resign.
- The employee shall fully comply with all the elements set forth in the approved Conflict Resolution Plan. Section 54534(j).
- under Section 54534(k), a new Conflict Resolution Plan shall be submitted to DDS on an annual basis, and upon any change of status that creates a present/potential conflict of Interest.
- Section 54534(d) makes very clear that the submission of Conflict Resolution Plan does not authorize the employee to engage in the activities that created the conflict.



# ROLE OF DDS IN MONITORING CONFLICTS

### Sanctions

- Under Section 54535(a), If the Department finds a violation of these provisions, it can provide
   30 days to eliminate or resolve the violation.
- Under subsection (b), if the violation is not so resolved or eliminated, DDS may "take immediate action to commence procedures for termination or nonrenewal of the regional center contract pursuant to W&I Code, Section 4635."



# **WHISTLEBLOWER**



# TYPES OF COMPLAINTS

- Consumer Rights Complaints
- Early Start Complaints
- Due Process Requests
- Mediation Conference Requests
- Lanterman Act Fair Hearing Requests
- Title 17 Complaints
- Citizen Complaints and Comments
- Vendor Appeals
- Whistleblower Complaints



# TYPES OF WHISTLEBLOWER COMPLAINTS

# Improper Regional Center Activity

– Activity by RC or an employee, officer, or board member in the conduct of RC business that is a violation of state or federal law or regulations, violation of contract provisions, fraud or fiscal malfeasance, misuse of government property, or constitutes gross misconduct, incompetency, or inefficiency.

# Improper Vendor/Contractor Activity

– Activity by a vendor/contractor, employee, officer, or board member of a vendor/contractor in the provision of DDS funded services that is a violation of state or federal law or regulation, violation of contract provisions, fraud or fiscal malfeasance, misuse of government property, or constitutes gross misconduct, incompetency, or inefficiency.



# COMPLAINTS NOT SUBJECT TO WHISTLEBLOWER POLICY

- WRC Whistleblower policy not used for:
  - Disputes concerning the nature, scope, or amount of services and supports that should be included in the individual program plan ("IPP"), or individualized family service plan ("IFSP")
  - Disputes regarding rates
  - Audit appeals
- Those disputes shall be resolved through the appeals procedure establish by the Lanterman Act, the Early Intervention Services Act, or in applicable established regulations.



# TO WHOM CAN YOU COMPLAIN

- WRC's Senior Management
  - Executive Director, Director of Services and Support, Chief Financial Officer,
     Clinical Director, General Counsel, HR Director, IT Director
- WRC's Board of Directors' Executive Committee
  - Board Chair, Vice-Chair, Secretary, Treasurer, or Counsel to the Board
  - Method is via phone, fax, email, text, or attendance at Board meeting
- DDS Community Operations Division or the Community Services and Supports Division





# **COMPLAINT PROCESS**

- Clear and concise statement of improper activity
  - -Should be factual and not speculative
  - If name is not provided for bad actor, investigating party may not have sufficient information to investigate
  - -Evidence should consist of copies of documents not originals
- Anonymous complaints are permissible
  - If insufficient information is provided, a thorough investigation may not be possible



# **INVESTIGATION PROCESS**

- Recipient of complaint shall obtain sufficient information to refer the complaint to the appropriate person for review and resolution.
  - Verbal complaints must be documented
- All complaints, including complaints of retaliation, will be promptly investigated and appropriate corrective action will be taken.
- The recipient of the complaint will notify the person who made the complaint of its conclusions and any action taken if complaint is not anonymous.
  - The information will be provided as long as it does not breach confidentiality

# CONFIDENTIALITY

- Investigating party will make best efforts to maintain confidentiality
  - Sometimes cannot because of statutory responsibilities like ensuring the health and safety of persons served or contract compliance
  - Inform complainant of need to disclose prior to actual disclosure of information
  - Identify to appropriate law enforcement agencies conducting criminal investigations
  - All mandatory abuse reporting requirements remain in effect as an exception to confidentiality



# **NO RETALIATION**

- Purpose of policy is to encourage and enable persons to raise serious concerns in good faith
  - Good faith means reasonable grounds to believing the information disclosed supports a finding of inappropriate behavior
  - Unsubstantiated allegations which are made maliciously or to be knowingly false can be subjected to discipline
- No reporter shall suffer harassment, retaliation, or adverse consequence as a result of filing a complaint
  - Any WRC employee who engages in such behaviors will be subject to discipline up to an including termination



# **NOTIFICATION**

- Whistleblower policy posted on website
- Notification of policy and complaint process will be provided annually to employees, board members, persons served, their families, and the vendor community
  - Can remind employees when they sign their annual performance review
  - Board members can receive copies of the Policy in board packets
  - Individuals served and their families can receive notification of how they can access the policies in their annual Services Cost Statement
  - Vendors can receive their annual notification in the payment process of how they can access the policies



## **GUIDING PRINCIPLES**



# **GUIDING PRINCIPLES**

- Public funds are expended in a cost-effective, consumer-directed, consistent with good business practices and careful stewardship
- Board is representative and accountable to its stakeholders
- Board members will be actively involved in the organization and provide support to maximize effective participation of all members
- WRC aspires to highest standard of ethical conduct
  - Do what we say
  - Reporting information with accuracy and transparency
  - Maintaining full compliance with the laws, rules, and regulations governing WRC



# Question Answer Session

# Thank You

For questions or comments, please contact:

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### 5-Point Rating Scale

Scale Value	Description	Detailed Information
1.0	Unsatisfactory Performance	Performance must improve substantially within a reasonable period of time if the individual is to remain in this position. The employee is not meeting the job requirements.
2.0	Needs Development	Performance is noticeably less than expected. The employee generally meets most job requirements, but struggles to fully meet them all. The need for further development and improvement is clearly recognized.
3.0	Fully Meets Expectations	Performance clearly and fully meets all the requirements of the position in terms of quality and quantity of work. It is described as good, solid performance, with thorough and on-time results. While minor deviations may occur, the overall level of performance meets all position requirements.
4.0	Exceeds Expectations	Performance frequently exceeds job requirements. Accomplishments are regularly above expected levels. Performance at a level beyond expectations is sustained, and the quality of work is uniformly high.
5.0	Exceptional Performance	Performance levels and accomplishments far exceed normal expectations. This category is reserved for the employee who truly stands out and clearly and consistently demonstrates exceptional accomplishments in terms of quality and quantity of work that is easily recognized as truly exceptional by others.

ORGANIZATIONAL STANDARDS	DEFINITION	RATINGS AND COMMENTS
Relationship Management	Ability to cultivate and maintain positive relationships with persons	1
Wanagement	served, staff, vendors, families, board members and community.	2
	members and community.	3
		4
		5
Teamwork	<ul> <li>Promotes cooperation and commitment with staff, volunteers, vendors, and community</li> </ul>	1
	partners to achieve goals, ensuring the employment of an inclusive team	2
	approach.	3
		4
Dui anita Cattina	Ability to manage and prioritize multiple, sometimes competing tasks and deadlines to ensure that both values are being upheld and goals are being accomplished.	5
Priority Setting		2
		3
		4
		5
Problem-Solving	<ul> <li>Ability to accurately and effectively assess problems and identify and implement solutions.</li> <li>Evaluates the chosen course of action after it has been implemented to determine its worth and impact.</li> </ul>	1
		2
		3
		4
		5

Commitment	<ul> <li>Demonstrates commitment and dedication to work done, the persons served, and the Regional Center.</li> </ul>	1
		2
		3
		4
		5
Communication	Demonstrates professional, respectful, clear, concise, and compassionate	1
	communication with staff, persons served, and vendors in written and oral forms.	2
	<ul> <li>Leads effective and efficient meetings and provides thoughtful feedback in appropriate situations.</li> </ul>	3
	Provides proactive communications and ensures effective communication throughout	4
	the organization.	5
Leadership	Create a climate of trust and mutual	1
	respect;  • Support shared leadership principles and distribution of decision-making;  • Increase the potential for employees to	2
		3
	be productive and to feel welcome, valued, and motivated.	4
	Lead by example.	5
Performance	Manage employee performance in	1
Management	alignment with the mission and goals of the agency and consistent with policies and procedures adopted by the Board of Directors.	2
		3
		4
		5
Project Management	Develop, implement, coordinate and evaluate projects under their scope of duties.	1
		2
		3
		4
		5

	T	Г
Delegation	Delegate effectively to ensure supervisory level staff are able to meet the expectations and requirement of their job and to ensure all staff are able to develop new job skills and competencies.	1 2 3 4 5
Conflict Resolution	<ul> <li>Manage conflict, which is a normal part of all organizations and can be used as an opportunity in seeking clarity, understanding divergent viewpoints and engaging others in important organizational issues.</li> </ul>	1 2 3 4 5
Building External Relationships	Cultivate relationships with external stakeholders in a positive and productive manner. Stakeholders include community service partners, politicians, DDS and ARCA.	1 2 3 4 5
Decision Quality	<ul> <li>Make timely, informed decisions that consider the facts, goals, constraints, and risks.</li> <li>Ability to make decisions even when information is limited and unclear.</li> <li>Can explain the rationale for a decision and balances analysis, wisdom, experience, and perspective when making decisions.</li> </ul>	1 2 3 4 5
Focus	<ul> <li>Identifies resources that are needed to achieve goals and promotes a mindset of focusing on excellence and achievement of results.</li> <li>Develops a view and establishes a course of action to accomplish long-term objectives related to enhancing effectiveness.</li> </ul>	1 2 3 4 5

<ul> <li>Set and pursue personal and challenging, but achievable goals</li> <li>Committed to improving personal performance levels.</li> </ul>	1 2
<ul> <li>Encourage mastery, skill development and learning process for self and team, which will provide additional benefit for the regional center.</li> </ul>	3
<ul> <li>Create a positive work environment using praise and positive feedback.</li> </ul>	5
<ul> <li>Adapt to changing business needs, conditions, and work responsibilities.</li> <li>Manage change in a sensitive manner which</li> </ul>	1
<ul><li>addresses concerns experienced by others.</li><li>Clarify priorities when leading change.</li></ul>	2
situations with fresh ideas or innovative	3
<ul> <li>Focus on goals with flexibility regarding how</li> </ul>	5
	<ul> <li>but achievable goals</li> <li>Committed to improving personal performance levels.</li> <li>Encourage mastery, skill development and learning process for self and team, which will provide additional benefit for the regional center.</li> <li>Create a positive work environment using praise and positive feedback.</li> <li>Adapt to changing business needs, conditions, and work responsibilities.</li> <li>Manage change in a sensitive manner which addresses concerns experienced by others.</li> <li>Clarify priorities when leading change.</li> <li>Handle multiple demands and adapt to new situations with fresh ideas or innovative approaches.</li> </ul>

**Overall comments regarding Executive Director's Organizational Standards:** 

### **VALUES**

VALUES	DEFINITION	RATINGS
Confidentiality &Safety	• Respect confidentiality and personal safety at all times.	1
	<ul> <li>Honor the privacy of persons served, staff and volunteers.</li> </ul>	2
	Foster an atmosphere of emotional, verbal, and physical non-violence in the	3
	workplace and in programs.	4
	Value equally, regardless of gender	5
Equality and Respect	identity, ethnicity, class, age, country of origin, political affiliation, sexual	1
	orientation, religion, or ability.	2
	Honor differences and similarities with respect in the way we treat our clients and	3
	<ul><li>members of the community.</li><li>Value the ideas, beliefs, opinions, and</li></ul>	4
	decisions of others, whether in agreement with them or not.	5
Empowerment	<ul> <li>Empower persons served, staff, and volunteers with the strength to make necessary change and accomplish their</li> </ul>	1
		2
	goals.	3
		4
		5
Personal & Professional Responsibility	<ul> <li>Hold self and others accountable for decisions and behaviors within both the agency and the community.</li> <li>Recognize that decisions made affect self and others.</li> </ul>	1
Responsionity		2
		3
		4
		5

### **VALUES**

Social Change Through	<ul> <li>Advocate for diversity, equity and inclusion in our societal systems.</li> <li>Recognize work will not be done until every person in our community is treated equally, until each individual is respected, and the dignity of every person is recognized.</li> <li>Adhere to communication, which appropriately</li> </ul>	1
Education & Advocacy		2
		3
	addresses all language acknowledging diversity, conveys respect to all people, is sensitive to	4
	differences, and promotes equitable opportunities and inclusion.	5
Sustaining Ourselves &	<ul> <li>Promote an environment that supports wellness in mind, body and spirit for our self, our persons</li> </ul>	1
Our Community	served, and our communities by creating space and skills for self-care investing in our	2
	communities and supporting environmental sustainability	3
		4
		5
Work Ethics and Standards	• Earn others' trust and respect through consistent honesty and professionalism in	1
Standards	all interactions.  • Adhere to a set of core values that are represented in decisions and actions and does not misrepresent self or use position or	2
		3
	authority for personal gain.	4
		5
Honesty and Integrity	<ul> <li>Tell the truth and maintain transparency while keeping promises and commitments.</li> <li>Foster shared responsibility and respect</li> </ul>	1
		2
	among team members.	3
		4
		5
Compassion	Demonstrate genuine care for persons	1
	served and staff	2
		3
		4
		5

### **VALUES**

Overall comments about the Executive Director's demonstration of values:

### **POSITION COMPETENCIES**

INTERACTIONS	POSITION PROFILE	RATINGS
Board of Directors	Work with Board President to set agendas, schedule meetings, and coordinate information to be shared with the Board	1 2
	<ul> <li>Prepare and assemble all reports and materials for the Board</li> <li>Serve on all 'Board committees, as</li> </ul>	3 4
	<ul> <li>Work with board regarding personnel issues, legal issues, policy issues, and planning issues</li> </ul>	5
Vendor Relations	<ul> <li>Work closely with vendors to ensure positive and collaborative relationships with essential community partners</li> <li>Attend vendor meetings as requested</li> </ul>	1 2 3 4
DDS Relations	Work closely with DDS to ensure positive	5
	<ul><li>and collaborative relationships with governmental agency</li><li>Attend DDS meetings as requested</li></ul>	2 3
	Share information received from DDS	4 5
Staff Relations	• Work closely with staff to ensure positive and collaborative relationships with the staff.	1 2
	Attend staff meetings on a regular basis	3
		5

### **POSITION COMPETENCIES**

Community Relations	•	Work closely with the community to ensure positive and collaborative relationships with essential community partners  Attend community relation meetings as requested	1 2 3 4 5
			5
Persons Served	•	Work closely with persons served to ensure	1
		positive and collaborative relationships with the agency's community.	2
		A., 1	3
	•	Attend programs for persons served on a regular basis	5
		Togular Subis	4
			5
Overall Oversight		Engues avanell compliance with commer's	1
Overall Oversight	•	• Ensures overall compliance with agency's goals and objectives	1
			2
	•	Directly supervises agency directors	3
	•	Provides guidance on personnel matters	
			4
	•	Oversees budget	5
	•	Training and mentoring of Directors	

### **Comments on Overall Demonstration of Position Competencies:**

Major Accomplishments And Contributions
Briefly identify 3-4 of the Executive Director's major achievements during the appraisal period. Consider the actions s/he took to contribute to the organization's overall effectiveness, success, and/or reputation and visibility.
Areas Of Improvement And Goals For Next Year
Briefly identify 3-4 of the Executive Director's areas that need improvement or goals for the coming appraisal period. Consider what actions s/he can take to contribute to the organization's overall effectiveness, success, and/or reputation and visibility.
Other Comments about Executive Director's Performance not captured above: