

**Top Notes for HumanGood SoCal (formerly known as Southern California Presbyterian Homes or  
SCPH) Form 990  
Year Ended December 31, 2017  
Filed on 2017 Tax Forms**

These top notes are to be read in conjunction with the Form 990 for HumanGood SoCal, formerly known as Southern California Presbyterian Homes (SCPH). Following these top notes is an organization chart for HumanGood that is highlighted to show HumanGood SoCal's relationship to the affiliated group. HumanGood NorCal is the second largest member of the group and is comprised of the Home Office and six California CCRCs. SCPH's affiliation with American Baptist Homes of the West (ABHOW and now known as HumanGood NorCal) became effective May 1, 2016. Separate returns are prepared for HumanGood NorCal; however, because of the affiliate relationship and shared management team, more affiliates are disclosed on each return.

HumanGood SoCal and its affiliates under HumanGood encompass a number of legal entities with separate Form 990's. As such, reviewing just the Form 990 for the legal entity provides an incomplete reflection of total activities.

On October 27, 2017, the Board approved a legal name change to HumanGood SoCal that became effective 6/1/2018. As such, the published audit still reflects the prior name.

The Form 990 is a very difficult format in which to describe the entire organizational structure of the Foundation, its parent, HumanGood SoCal and HumanGood SoCal's parent, HumanGood. The forms must be submitted electronically and the software supporting form submittal often orders information in an illogical manner.

The following comments will hopefully assist readers in understanding the various forms that comprise the tax filing.

Form 990 Part IV

This part asks 38 questions which if answered "yes" often trigger a requirement to provide additional information through supplemental schedules.

Question 10 in this section asks about quasi-endowment funds. While the legal entity does not hold quasi-endowment funds, its affiliate, HumanGood Foundation South (formerly known as Southern California Presbyterian Homes Foundation) does. This is disclosed in the Foundation Form 990.

Question 12 asks if the legal entity HumanGood SoCal obtained its own separate audit. The legal entity HumanGood SoCal is included in the annual audit of SCPH and Affiliates, so while it is audited, it is not audited on just a legal basis. This is also the case for a number of affiliates:

HumanGood Foundation South (formerly known as Southern California Presbyterian Homes Foundation)  
Westminster Gardens  
Redwood Senior Homes and Services (Redwood Terrace and Redwood Elder Link)  
SCPH Tax Credit affordable housing communities

Each of these entities has been included in the annual audit of SCPH and Affiliates and their information is included in the combining schedules in the back of the annual audit. Each of these entities also has their own separate Form 990 or other tax return. All affordable housing entities are required to obtain a separate annual audit as part of the federal funding conditions.

Question 23 requires the preparation of a supplemental compensation Schedule J if there are any employees being paid over \$150,000.

Question 34 requires the disclosure of affiliated entities on a supplemental Schedule R. The manner in which affiliates are required to be disclosed is awkward and we believe affiliates are better presented in an organizational chart format following these top notes.

#### Form 990 Part V

This part makes inquiries about other IRS filings and tax compliance. HumanGood SoCal is in compliance with tax regulations.

#### Form 990 Part VI

This part makes inquiries about governance and other policies. Most of this information is provided on supplemental Schedule O.

#### Form 990 Part VII

This part includes compensation disclosure information which is also included in more detail on Schedule J. This schedule is required to be prepared on a calendar year basis and is consistent with the period for the Form 990 for 2017.

#### Form 990 Parts VIII, IX and X

These parts of the Form 990 are the core financial statements in a little different format than the annual audit. To more directly associate this Form 990 with SCPH and Affiliates' audit for the year ended December 31, 2017, Part IX of the Form 990 should be compared to information on page 44 of the audited financial statements. Part X of the Form 990 should be compared with the column entitled "SCPH Obligated Group" on page 42 and 43 of the audited financial statements (excluding amounts for Westminster Gardens and Redwood Senior Homes and Services).

#### Schedule A

This schedule calculates a public support percentage to support HumanGood SoCal's public charity status. Since service revenue is the vast majority of HumanGood SoCal's revenue, this is not an issue.

#### Schedule B

Schedule of contributors is not required to be filed with the Form 990 publically due to confidentiality issues. Contributions to support HumanGood SoCal are primarily received through the HumanGood Foundation South. The only contributions reflected on this form are the distributions from the HumanGood Foundation South endowment funds to support HumanGood SoCal.

#### Schedule D

This schedule provides additional disclosure for selected balance sheet accounts for the legal entity.

#### Schedule J

This schedule provides additional compensation information. This schedule is included in many of HumanGood SoCal affiliates returns as well. It is important to note that compensation paid by the organization is listed on line (i) for each individual or if it is paid by an affiliated organization, it is listed on line (ii). In addition, certain individuals listed on Schedule J participate in a non-qualified deferred compensation 457(f) plan. In the year that participants turn 65, material amounts of one time compensation are reported in the Schedule J.

Effective May 1, 2016, ABHOW (now HumanGood NorCal) became a related organization, and Pamela Claassen and Louise Rankin became officers of the affiliated organization. While management team members are paid by one legal entity, the related costs are aggregated and allocated on an equitable basis to affiliated entities. Compensation listed on schedule J is for calendar year 2017.

#### Schedule K

This schedule details compliance areas that are significant regarding maintaining the tax exempt status of HumanGood SoCal's debt.

#### Schedule R

This schedule details related organizations in a different format than the attached organization chart. In addition, Part V of the form identifies transactions with related organizations.

#### Schedule O

Contains supplemental disclosures required by other forms and Schedules. The order of the disclosures is awkward and is determined by the tax return software used by HumanGood SoCal's tax advisor.

#### Additional Disclosure

SCPH and Affiliates financial statements, which include the financial statements of HumanGood SoCal and other data are posted on HumanGood's website at [www.humangood.org](http://www.humangood.org). In addition, a wealth of information is available from the website of the Municipal Securities Rulemaking Board (MSRB), Electronic Municipal Market Access, [emma.msrb.org](http://emma.msrb.org), using one of the following HumanGood NorCal CUSIP numbers:

130795H91

130795J24

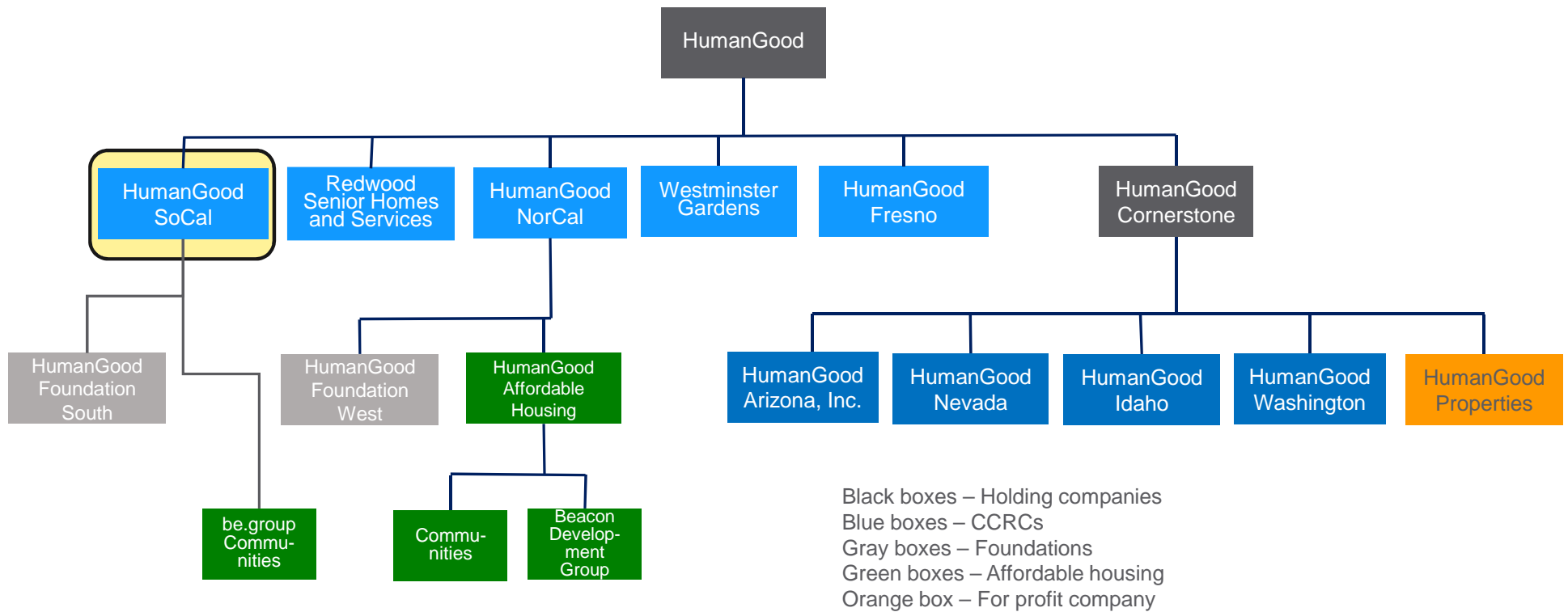
130795J32

130795J40

130795J57

After entering one of the CUSIP numbers, information can be selected for review from the “Continuing Disclosure” tab.

# human good



Form **990**Department of the Treasury  
Internal Revenue Service**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017****Open to Public  
Inspection****A For the 2017 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

**516 BURCHETT STREET**

City or town, state or province, country, and ZIP or foreign postal code

**GLENDALE, CA 91203****F** Name and address of principal officer: **JOHN H. COCHRANE III  
SAME AS C ABOVE****D** Employer identification number**95-1894293****E** Telephone number  
**(818) 247-0420****G** Gross receipts \$ **94,032,360.****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.HUMANGOOD.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1955** **M** State of legal domicile: **CA****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>THE MISSION OF THE ORGANIZATION IS TO REDEFINE THE MEANING OF AGING WELL FOR ADULTS 55 AND OLDER,</b>
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) <b>9</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) <b>9</b>
	<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a) <b>1133</b>
	<b>6</b>	Total number of volunteers (estimate if necessary) <b>0</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 <b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34 <b>0.</b>	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) <b>1,199,939.</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) <b>69,891,600.</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>2,782,980.</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>10,539,973.</b>
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>84,414,492.</b>
	<b>Expenses</b>	<b>13</b>
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4) <b>44,327.</b>
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>39,836,893.</b>
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b>
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) <b>0.</b>
<b>17</b>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>48,530,024.</b>
<b>18</b>		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>89,198,444.</b>
<b>19</b>		Revenue less expenses. Subtract line 18 from line 12 <b>&lt;4,783,952.&gt;</b>
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16) <b>275,058,037.</b>
	<b>21</b>	Total liabilities (Part X, line 26) <b>271,922,552.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 <b>3,135,485.</b>

**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.

<b>Sign Here</b>	Signature of officer		Date		
	<b>PAMELA S. CLAASSEN, CFO, CFO</b>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)

Form 990 (2017)

95-1894293 Page **2**

**Part III** Statement of Program Service Accomplishments

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

**1** Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

**4a** (Code: ) (Expenses \$ 70,483,920. including grants of \$ 3,261,639. ) (Revenue \$ 73,503,438. )

DIRECT RESIDENT CARE FOR SENIORS IN SIX CALIFORNIA LOCATIONS, INCLUDES INDEPENDENT LIVING AND ASSISTED LIVING, MEMORY CARE, NURSING, AND HOME CARE. ALSO INCLUDES OUTREACH AND WELLNESS SERVICES; SERVICES INCLUDE HOUSING, MEALS PROGRAM, HOUSEKEEPING, MAINTENANCE AND ACTIVITIES.

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

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

**4d** Other program services (Describe in Schedule O.)

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

**4e** Total program service expenses **70,483,920.**

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **3**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		<b>X</b>
<b>5</b> 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? <i>If "Yes," complete Schedule C, Part III</i>		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i>		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		<b>X</b>
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<b>X</b>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		<b>X</b>
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<b>X</b>	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<b>X</b>	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		<b>X</b>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<b>X</b>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		<b>X</b>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<b>X</b>

Form **990** (2017)



**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **4**

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II</i>	<b>X</b>	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	<b>X</b>	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	<b>X</b>	
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		<b>X</b>
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		<b>X</b>
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		<b>X</b>
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	<b>X</b>	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>X</b>	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<b>X</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	<b>X</b>	

**Note.** All Form 990 filers are required to complete Schedule O

Form **990** (2017)

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **5**

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

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

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b> 39		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	X	
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 1133		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	<b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>		

Form **990** (2017)

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **6**

**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 in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	9													
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 in Schedule O.														
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent		9												
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2											X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				3										X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4	X								
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?						5								X
<b>6</b> Did the organization have members or stockholders?							6	X						
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?								7a	X					
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									7b	X				
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
<b>a</b> The governing body?										8a	X			
<b>b</b> Each committee with authority to act on behalf of the governing body?											8b	X		
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O												9		X

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

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	10a													X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		10b												
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			11a	X										
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.														
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13				12a	X									
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?					12b	X								
<b>c</b> 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							
<b>13</b> Did the organization have a written whistleblower policy?							13	X						
<b>14</b> Did the organization have a written document retention and destruction policy?								14	X					
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?														
<b>a</b> The organization's CEO, Executive Director, or top management official									15a	X				
<b>b</b> Other officers or key employees of the organization										15b		X		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).														
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?											16a	X		
<b>b</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	X	

**Section 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 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website    ☒ Another's website    ☒ Upon request    ☐ Other (explain in Schedule O)

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**  
**ANIK A HARTOUNIAN, SR VP OF FINANCE - (818) 247-0420**  
**516 BURCHETT STREET, GLENDALE, CA 91203**

Form 990 (2017)

**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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RANDY STAMPER OFFICER/CHAIR	1.00 10.00	X		X				0.	0.	0.
(2) ALBERT W KELLEY OFFICER/VICE CHAIR	0.50 5.00	X		X				0.	0.	0.
(3) DECLAN BROWN OFFICER/SECRETARY/TREASURE	0.50 5.00	X		X				0.	0.	0.
(4) JUDITH D BAKER DIRECTOR	0.50 5.00	X						0.	0.	0.
(5) WILLIAM J BATTISON DIRECTOR	0.50 2.50	X						0.	0.	0.
(6) MICHELLE HOLMES DIRECTOR	0.50 2.50	X						0.	0.	0.
(7) GLORIA MARSHALL DIRECTOR	0.50 2.50	X						0.	0.	0.
(8) LLOYD HOWARD DIRECTOR	0.50 1.50	X						0.	0.	0.
(9) RICHARD HETTISH RESIDENT DIRECTOR	0.50 1.50	X						0.	0.	0.
(10) JOHN H COCHRANE III PRESIDENT/CEO	10.00 30.00			X				931,560.	0.	14,111.
(11) DANIEL OGUS COO	10.00 30.00			X				681,950.	0.	13,328.
(12) DAVID L PIERCE VP FINANCE/CFO	40.00			X				522,968.	0.	9,076.
(13) DANIEL HUTSON CHIEF STRATEGY OFFICER	20.00 20.00			X				426,320.	0.	12,712.
(14) PAMELA S CLAASSEN CFO	12.00 28.00			X				0.	598,284.	101,093.
(15) LOUISE RANKIN GENERAL COUNSEL	12.00 28.00			X				0.	531,329.	16,698.
(16) BENJAMIN F. BECKLER VP OF PROJECT DEVELOPMENT	40.00				X			323,127.	0.	7,770.
(17) GARY BORIERO EXECUTIVE DIRECTOR - WHITE	40.00				X			221,346.	0.	9,802.

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **8**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MICHELLE ESSER VP TALENT MANAGEMENT/HR	40.00				X			346,154.	0.	4,398.
(19) MELINDA FORNEY EXECUTIVE DIRECTOR - REGEN	40.00				X			213,755.	0.	16,067.
(20) JUANITA FRALEY EXECUTIVE DIRECTOR - FOUND	40.00				X			203,153.	0.	13,815.
(21) MARC HERRERA VP SKILLED NURSING & RISK	20.00 20.00				X			288,903.	0.	11,149.
(22) SOPHIA LUKAS VP REGIONAL OPERATIONS MAN	20.00 20.00				X			234,068.	0.	7,377.
(23) JACQUELINE SEGOBIN DIRECTOR OF AFFORDABLE HOU	40.00				X			177,951.	0.	15,242.
(24) MICHAEL WALPER EXECUTIVE DIRECTOR - WESTM	40.00				X			196,790.	0.	8,828.
(25) DENNIS GRADILLAS REGIONAL OPS VP CCRCS	20.00 20.00				X			0.	273,636.	24,296.
(26) TARA MCGUINNESS REGIONAL OPS VP CCRCS	20.00 20.00				X			0.	289,686.	44,377.
<b>1b Sub-total</b>								4,768,045.	1,692,935.	330,139.
<b>c Total from continuation sheets to Part VII, Section A</b>								1,090,435.	1,320,656.	197,608.
<b>d Total (add lines 1b and 1c)</b>								5,858,480.	3,013,591.	527,747.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **43**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
MORRISON MANAGEMENT SPECIALISTS PO BOX 102289, ATLANTA, GA 30368-2289	SENIOR DINING	6,419,956.
ASSURANCE HOME CARE SERVICES 2230 W CHAPMAN AVENUE, ORANGE, CA 92868	NURSE REGISTRY	2,949,080.
WATKINS LANDMARK CONSTRUCTION 6160 INNOVATION WAY, CARLSBAD, CA 92009	CONSTRUCTION	1,018,507.
IMAGINATION PUBLISHING 600 FULTON STREET, CHICAGO, IL 60661	PUBLIC RELATIONS	665,256.
REHAB ALLIANCE, 22995 MILLCREEK DRIVE STE A, LAGUNA HELLS, CA 92653	REGISTRY	604,591.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **21**

**SEE PART VII, SECTION A CONTINUATION SHEETS**

Form **990** (2017)

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990

95-1894293

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) TERESE JUNTZ SR VP HR	20.00 20.00				X			0.	557,933.	61,344.
(28) GREG BEARCE CHIEF EXEC, CCRCS	20.00 20.00				X			0.	456,960.	11,003.
(29) RUSSELL MAUK CONSTRUCTION REDEV VP	20.00 20.00				X			0.	305,763.	47,557.
(30) ANIKA HARTOUNIAN VP OF FINANCE	40.00					X		254,374.	0.	10,664.
(31) POLLY AHADZADEH CONTROLLER	40.00					X		227,686.	0.	20,314.
(32) NOEMI FLORES SALES DIRECTOR - REGENTS P	40.00					X		202,585.	0.	19,439.
(33) JAMES PARK VP COMMUNICATIONS	20.00 20.00					X		199,687.	0.	15,987.
(34) MICAELLA Y KIM DIRECTOR OF HEALTHCARE SER	40.00					X		206,103.	0.	11,300.
Total to Part VII, Section A, line 1c								1,090,435.	1,320,656.	197,608.

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **9**

**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>	1,067,063.				
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f						
	<b>Program Service Revenue</b>	<b>2 a</b> MONTHLY RESIDENCE SERVICE	<b>Business Code</b>	623000	58,559,609.	58,559,609.	
<b>b</b> AMORT OF ENTRANCE FEES			623000	12,043,767.	12,043,767.		
<b>c</b> OTHER SERVICE INCOME			623000	1,096,826.	1,096,826.		
<b>d</b>							
<b>e</b>							
<b>f</b> All other program service revenue							
<b>g Total.</b> Add lines 2a-2f					71,700,202.		
<b>Other Revenue</b>		<b>3</b> Investment income (including dividends, interest, and other similar amounts)			3,252,939.		
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real	(ii) Personal				
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		9,751,056.	6,457,864.				
	<b>b</b> Less: cost or other basis and sales expenses	9,413,175.	359,482.				
	<b>c</b> Gain or (loss)	337,881.	6,098,382.				
	<b>d</b> Net gain or (loss)			6,436,263.			6,436,263.
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>					
	<b>b</b> Less: direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from fundraising events						
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less: direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
<b>b</b> Less: cost of goods sold	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11 a</b> OTHER MISC INCOME		561499	1,803,236.	1,803,236.			
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d				1,803,236.			
<b>12 Total revenue.</b> See instructions.				84,259,703.	73,503,438.	0.	9,689,202.

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **10**

**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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	3,261,639.	3,261,639.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	29,988,305.	27,452,174.	2,536,131.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	4,162,184.	4,118,101.	44,083.	
<b>10</b> Payroll taxes	3,101,809.	3,101,809.		
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	311,167.		311,167.	
<b>c</b> Accounting	205,720.		205,720.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,065,089.	2,969,656.	95,433.	
<b>12</b> Advertising and promotion	1,034,873.	1,023,319.	11,554.	
<b>13</b> Office expenses	505,834.	356,570.	149,264.	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	10,095,318.	10,089,314.	6,004.	
<b>17</b> Travel	281,482.	230,091.	51,391.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	10,520,872.	10,520,872.		
<b>23</b> Insurance				
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>SUPPLIES</b>	5,726,895.	5,558,054.	168,841.	
<b>b</b> <b>MISC ELDERLY EXPENSE</b>	2,968,258.		2,968,258.	
<b>c</b> <b>BAD DEBT</b>	1,404,784.		1,404,784.	
<b>d</b> <b>ANCILLARY SERVICES EXPE</b>	1,012,342.	1,012,342.		
<b>e</b> All other expenses	6,128,363.	789,979.	5,338,384.	
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	83,774,934.	70,483,920.	13,291,014.	0.
<b>26</b> <b>Joint costs.</b> 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)



**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **11**

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	5,792,242.	<b>1</b>	8,117,645.
	<b>2</b> Savings and temporary cash investments .....	4,585,877.	<b>2</b>	665,199.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	10,258,765.	<b>4</b>	11,808,934.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	2,734,526.	<b>7</b>	3,105,430.
	<b>8</b> Inventories for sale or use .....	189,623.	<b>8</b>	203,266.
	<b>9</b> Prepaid expenses and deferred charges .....	769,318.	<b>9</b>	850,841.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	270,061,777.		
	<b>b</b> Less: accumulated depreciation .....	126,435,153.		
	<b>11</b> Investments - publicly traded securities .....	138,505,813.	<b>10c</b>	143,626,624.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	87,077,564.	<b>11</b>	90,156,771.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	555,979.	<b>12</b>	555,979.
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	24,588,330.	<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	275,058,037.	<b>15</b>	33,655,488.	
<b>17</b> Accounts payable and accrued expenses .....	14,418,114.	<b>16</b>	292,746,177.	
<b>18</b> Grants payable .....		<b>17</b>	11,744,095.	
<b>19</b> Deferred revenue .....	40,341,097.	<b>18</b>		
<b>20</b> Tax-exempt bond liabilities .....	110,400,219.	<b>19</b>	41,057,163.	
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>	109,276,244.	
<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>21</b>		
<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>22</b>		
<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>		
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	106,763,122.	<b>24</b>		
<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	271,922,552.	<b>25</b>	129,231,657.	
<b>27</b> <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and</b> <b>complete lines 27 through 29, and lines 33 and 34.</b>		<b>26</b>	291,309,159.	
<b>28</b> Unrestricted net assets .....	3,135,485.	<b>27</b>	1,437,018.	
<b>29</b> Temporarily restricted net assets .....		<b>28</b>		
<b>30</b> Permanently restricted net assets .....		<b>29</b>		
<b>31</b> <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and</b> <b>complete lines 30 through 34.</b>				
<b>32</b> Capital stock or trust principal, or current funds .....		<b>30</b>		
<b>33</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>		
<b>34</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>		
<b>35</b> Total net assets or fund balances .....	3,135,485.	<b>33</b>	1,437,018.	
<b>36</b> Total liabilities and net assets/fund balances .....	275,058,037.	<b>34</b>	292,746,177.	

Form **990** (2017)

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Form 990 (2017)

95-1894293 Page **12**

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	84,259,703.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	83,774,934.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	484,769.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	3,135,485.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	4,335,094.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	<3,415,869.>
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	<3,102,461.>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,437,018.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2017)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization **HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)** Employer identification number **95-1894293**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

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

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	618,574.	746,333.	1,021,524.	1,199,939.	1,067,063.	4,653,433.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....	61,874,042.	65,775,459.	68,614,152.	69,891,600.	59,095,609.	325,250,862.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....	62,492,616.	66,521,792.	69,635,676.	71,091,539.	60,162,672.	329,904,295.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						0.
<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 .....						0.
<b>c</b> Add lines 7a and 7b .....						0.
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						329,904,295.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 .....	62,492,616.	66,521,792.	69,635,676.	71,091,539.	60,162,672.	329,904,295.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	2,318,658.	3,079,330.	2,809,240.	2,788,861.	854,939.	11,851,028.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....	2,318,658.	3,079,330.	2,809,240.	2,788,861.	854,939.	11,851,028.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	9,617,274.	10,155,840.	10,671,993.	10,539,973.	1,096,826.	42,081,906.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....	74,428,548.	79,756,962.	83,116,909.	84,420,373.	62,114,437.	383,837,229.

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

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

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	85.95 %
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	84.33 %

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

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	3.09 %
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	3.03 %

**19a 33 1/3% support tests - 2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ☒

**b 33 1/3% support tests - 2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ☐

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV** Supporting Organizations *(continued)*

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described in (2), 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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 that these activities constituted substantially all of its activities.			
<b>2a</b>			
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .			
<b>3a</b>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			
<b>3b</b>			

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by .035	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		

Section C - Distributable Amount			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>		
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			



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

Section D - Distributions			Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes		
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations		
<b>4</b>	Amounts paid to acquire exempt-use assets		
<b>5</b>	Qualified set-aside amounts (prior IRS approval required)		
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.		
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.		
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.		
<b>9</b>	Distributable amount for 2017 from Section C, line 6		
<b>10</b>	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013			
<b>c</b> From 2014			
<b>d</b> From 2015			
<b>e</b> From 2016			
<b>f</b> <b>Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2013			
<b>b</b> Excess from 2014			
<b>c</b> Excess from 2015			
<b>d</b> Excess from 2016			
<b>e</b> Excess from 2017			

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

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

OMB No. 1545-0047

**2017****Name of the organization**HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**Employer identification number**

95-1894293

**Organization type**(check one):**Filers of:****Section:**

Form 990 or 990-EZ

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

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 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, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

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

**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) (2017)**

Name of organization <b>HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)</b>	Employer identification number <b>95-1894293</b>
----------------------------------------------------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES  516 BURCHETT STREET  GLENDALE, CA 91203	\$ 1,067,063.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

95-1894293

## Part II

[illegible]

Name of organization <b>HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)</b>	Employer identification number <b>95-1894293</b>
----------------------------------------------------------------------------------------------------------------	-----------------------------------------------------

**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 Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

**Name of the organization** HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP) **Employer identification number** 95-1894293

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ .....

4 Number of states where property subject to conservation easement is located ▶ .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

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

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

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

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

	Amount
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

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

- a** Board designated or quasi-endowment  %  
**b** Permanent endowment  %  
**c** Temporarily restricted endowment  %

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

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

	Yes	No
<b>(i)</b> unrelated organizations	<b>3a(i)</b>	
<b>(ii)</b> related organizations	<b>3a(ii)</b>	
<b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	<b>3b</b>	

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other		270,061,777.	126,435,153.	143,626,624.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				143,626,624.



**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Schedule D (Form 990) 2017

95-1894293 Page **3**

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (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 end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) ADVANCES TO AFFILIATES	1,874,471.
(2) FUNDS HELD BY TRUSTEE UNDER BOND	25,515,650.
(3) PREPAID BOND INSURANCE	2,343,590.
(4) DUE FROM COMMUNITY CARE FOR ADULTS	879,184.
(5) INTERCOMPANY PAYABLE	2,923,822.
(6) DEPOSITS	118,771.
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	33,655,488.

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) DEPOSITS	672,100.	
(3) ACCRUED LIABILITIES	11,577,566.	
(4) PENSION	2,134,715.	
(5) NOTES PAYABLE TAX CREDIT		
(6) PROPERTIES	35,746,517.	
(7) REFUNDABLE FEES	79,100,759.	
(8) .....		
(9) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	129,231,657.	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2017

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	96,723,872.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	4,333,687.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	8,130,482.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	12,464,169.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	84,259,703.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	84,259,703.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	88,646,043.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	2,266.
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	8,130,482.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	8,132,748.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	80,513,295.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	3,261,639.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	3,261,639.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	83,774,934.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE CORPORATION IS A CALIFORNIA NONPROFIT CORPORATION AS DESCRIBED IN SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE AND HAS BEEN GRANTED TAX-EXEMPT STATUS BY THE INTERNAL REVENUE SERVICE AND THE CALIFORNIA FRANCHISE TAX BOARD.

THE CORPORATION ASSESSES UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH THE PROVISIONS OF THE FASB ASC TOPIC 740-10, INCOME TAXES. THE CORPORATION RECOGNIZES THE TAX BENEFIT FROM UNCERTAIN TAX POSITIONS ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITIONS WILL BE SUSTAINED ON EXAMINATION BY THE TAX AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. THE TAX BENEFIT IS MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER

**Part XIII** Supplemental Information (continued)

THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT. THE CORPORATION RECOGNIZES INTEREST AND PENALTIES RELATED TO INCOME TAX MATTERS IN OPERATING EXPENSES. AS OF DECEMBER 31, 2017 AND FOR THE YEAR ENDED DECEMBER 31, 2017 THERE WERE NO SUCH UNCERTAIN TAX POSITIONS.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

MANAGEMENT FEES NETTED AGAINST EXPENSES 8,130,482.

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

MANAGEMENT FEES NETTED AGAINST EXPENSES 8,130,482.

## PART XII, LINE 4B - OTHER ADJUSTMENTS:

CAPITAL CONTRIBUTIONS TO HUMANGOOD CORNERSTONE (FKA  
CORNERSTONE AFFILIATES) 3,261,639.

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

OMB No. 1545-0047

2017

Open to Public  
Inspection

Name of the organization **HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Employer identification number  
**95-1894293**

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
HUMANGOOD CORNERSTONE (FORMERLY KNOWN AS CORNERSTONE AFFILIATES) - 6120 STONERIDGE MALL ROAD STE 100 - PLEASANTON, CA 94588	30-0184304	501 (C) 3	3,261,639.	0.			GENERAL

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) (2017)

HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

95-1894293

PRESBYTERIAN HOMES (DBA: BE.GROUP)

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

PART I, LINE 2:

HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES PROVIDED A

\$3,261,639 CAPITAL CONTRIBUTION TO HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES.

PART I, LINE 2:

STRATEGIC GRANTS MADE BY HUMANGOOD SOCAL (FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES DBA: BE.GROUP) ARE DONE SO AS PART OF THE ANNUAL

BUDGET PROCESS AND SUBJECT TO BOARD APPROVAL AND AUDIT COMMITTEE

**Part IV** Supplemental Information

OVERSIGHT.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization <b>HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)</b>	Employer identification number <b>95-1894293</b>
--------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------

**Part I Questions Regarding Compensation**

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

- |                                                                    |                                                                                   |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use          |
| <input checked="" type="checkbox"/> Travel for companions          | <input type="checkbox"/> Payments for business use of personal residence          |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input checked="" type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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 .....

**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? .....

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

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

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

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

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

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

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

**Only 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:

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

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

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

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

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

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

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

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

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

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

	Yes	No
<b>1b</b>		<b>X</b>
<b>2</b>	<b>X</b>	
<b>4a</b>	<b>X</b>	
<b>4b</b>	<b>X</b>	
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

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

Schedule J (Form 990) 2017

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA**

**PRESBYTERIAN HOMES (DBA: BE.GROUP)**

**95-1894293**

Schedule J (Form 990) 2017

Page 2

**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.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation				(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
(1) JOHN H COCHRANE III PRESIDENT/CEO	(i) 496,658.	428,526.	6,376.		1,667.	12,444.	945,671.	0.
	(ii) 0.	0.	0.		0.	0.	0.	0.
(2) DANIEL OGUS COO	(i) 382,502.	286,298.	13,150.		650.	12,678.	695,278.	0.
	(ii) 0.	0.	0.		0.	0.	0.	0.
(3) DAVID L PIERCE VP FINANCE/CFO	(i) 125,164.	144,649.	253,155.		877.	8,199.	532,044.	0.
	(ii) 0.	0.	0.		0.	0.	0.	0.
(4) DANIEL HUTSON CHIEF STRATEGY OFFICER	(i) 264,611.	155,062.	6,647.		458.	12,254.	439,032.	0.
	(ii) 0.	0.	0.		0.	0.	0.	0.
(5) PAMELA S CLAASSEN CFO	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 0.	0.	0.		0.	0.	0.	0.
(6) LOUISE RANKIN GENERAL COUNSEL	(i) 349,691.	236,136.	12,457.		85,493.	15,600.	699,377.	0.
	(ii) 0.	0.	0.		0.	0.	0.	0.
(7) BENJAMIN F. BECKLER VP OF PROJECT DEVELOPMENT	(i) 307,363.	206,880.	17,086.		5,775.	10,923.	548,027.	0.
	(ii) 219,449.	99,870.	3,808.		740.	7,030.	330,897.	0.
(8) GARY BORIERO EXECUTIVE DIRECTOR - WHITE	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 155,189.	63,193.	2,964.		262.	9,540.	231,148.	0.
(9) MICHELLE ESSER VP TALENT MANAGEMENT/HR	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 7,871.	89,775.	248,508.		974.	3,424.	350,552.	0.
(10) MELINDA FORNEY EXECUTIVE DIRECTOR - REGEN	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 154,340.	58,670.	745.		5,588.	10,479.	229,822.	0.
(11) JUANITA FRALEY EXECUTIVE DIRECTOR - FOUND	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 145,340.	53,200.	4,613.		507.	13,308.	216,968.	0.
(12) MARC HERRERA VP SKILLED NURSING & RISK	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 191,749.	90,000.	7,154.		333.	10,816.	300,052.	0.
(13) SOPHIA LUKAS VP REGIONAL OPERATIONS MAN	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 170,936.	61,250.	1,882.		0.	7,377.	241,445.	0.
(14) JACQUELINE SEEGOBIN DIRECTOR OF AFFORDABLE HOU	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 116,661.	42,630.	18,660.		4,669.	10,573.	193,193.	0.
(15) MICHAEL WALPER EXECUTIVE DIRECTOR - WESTM	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 127,428.	65,975.	3,387.		433.	8,395.	205,618.	0.
(16) DENNIS GRADILLAS REGIONAL OPS VP CCRCS	(i) 0.	0.	0.		0.	0.	0.	0.
	(ii) 0.	0.	0.		0.	0.	0.	0.
	189,309.	81,165.	3,162.		10,898.	13,398.	297,932.	0.

Schedule J (Form 990) 2017



**HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA**

**PRESBYTERIAN HOMES (DBA: BE.GROUP) 95-1894293**

Schedule J (Form 990) 2017

Page 2

**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.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation				(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
(17) TARA MCGUINESS REGIONAL OPS VP CCRCS	(i) 0. (ii) 197,225.	0. 73,226.	0. 19,235.		0. 32,357.	0. 12,020.	0. 334,063.	0. 0.
(18) TERESE JUNT'Z SR VP HR	(i) 0. (ii) 292,922.	0. 197,779.	0. 67,232.		0. 47,293.	0. 14,051.	0. 619,277.	0. 0.
(19) GREG BEARCE CHIEF EXEC, CCRCS	(i) 0. (ii) 312,578.	0. 139,200.	0. 5,182.		0. 533.	0. 10,470.	0. 467,963.	0. 0.
(20) RUSSELL MAUK CONSTRUCTION REDEV VP	(i) 0. (ii) 215,097.	0. 88,597.	0. 2,069.		0. 34,020.	0. 13,537.	0. 353,320.	0. 0.
(21) ANIKA HARTOUNIAN VP OF FINANCE	(i) 187,132. (ii) 0.	66,500. 0.	742. 0.		0. 0.	10,664. 0.	265,038. 0.	0. 0.
(22) POLLY AHADZADEH CONTROLLER	(i) 163,496. (ii) 0.	60,424. 0.	3,766. 0.		6,817. 0.	13,497. 0.	248,000. 0.	0. 0.
(23) NOEMI FLORES SALES DIRECTOR - REGENTS P	(i) 59,748. (ii) 0.	142,550. 0.	287. 0.		6,991. 0.	12,448. 0.	222,024. 0.	0. 0.
(24) JAMES PARK VP COMMUNICATIONS	(i) 146,914. (ii) 0.	52,502. 0.	271. 0.		10,487. 0.	5,500. 0.	215,674. 0.	0. 0.
(25) MICHAELLA Y KIM DIRECTOR OF HEALTHCARE SER	(i) 148,343. (ii) 0.	45,500. 0.	12,260. 0.		5,684. 0.	5,616. 0.	217,403. 0.	0. 0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2017

**Part III** Supplemental Information

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

**PART I, LINE 1A:**

THE CHIEF EXECUTIVE OFFICER (CEO), CHIEF FINANCIAL OFFICER, CHIEF  
OPERATIONS OFFICER, AND CHIEF STRATEGY OFFICER RECEIVE REIMBURSEMENT FOR  
SPOUSAL TRAVEL AND CLUB DUES. REIMBURSEMENT FOR SPOUSAL TRAVEL IS TREATED  
AS ADDITIONAL TAXABLE INCOME. THE ORGANIZATION HAS A WRITTEN POLICY THAT  
REQUIRES SUBSTANTIATION OF THESE EXPENSES PRIOR TO REIMBURSEMENT. THE TOTAL  
OF THESE EXPENSES FOR THE FILING PERIOD WERE UNDER \$15,000 PER OFFICER.

THE CEO HAS A "DISCRETIONARY SPENDING ACCOUNT" THAT IS INCLUDED AS PART OF  
THE EXECUTIVE OFFICE CONTINGENCY BUDGET. ALL EXPENDITURES OF THESE FUNDS  
ARE SUBJECT TO CUSTOMARY APPROVAL PROCESSES AND ARE REVIEWED ON A  
RETROSPECTIVE BASIS WITH THE SUPPORTING DOCUMENTATION BY THE BOARD CHAIR OR  
COMPENSATION COMMITTEE.

**PART I, LINES 4A-B:**

THE ESTATE OF GERALD DINGIVAN \$208,375 RECEIVED MONTHLY DEFERRED SEVERANCE  
PAYMENTS.

CERTAIN INDIVIDUALS LISTED IN SCHEDULE J PARTICIPATE IN A NON-QUALIFIED

**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.

DEFERRED COMPENSATION IRC 457(F) PLAN. THE BENEFITS UNDER THE 457(F) PLAN ARE DISCRETIONARY AND DO NOT VEST UNTIL THE PARTICIPANT REACHES AGE 65, DIES, BECOMES DISABLED OR IS INVOLUNTARILY TERMINATED WITHOUT CAUSE. NO BENEFITS ARE DUE TO PARTICIPANTS WHO TERMINATE THEIR EMPLOYMENT PRIOR TO AGE 65. IN THE YEAR THAT PARTICIPANTS TURN 65, MATERIAL AMOUNTS OF ONE-TIME COMPENSATION WILL BE REPORTED IN THE SCHEDULE J.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
▶ Attach to Form 990. ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**  
Open to Public  
Inspection

Name of the organization **HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)** Employer identification number **95-1894293**

SEE PART VI FOR COLUMNS (A) AND (F) CONTINUATIONS															
Part I	Bond Issues	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased			(h) On behalf of issuer			(i) Pooled financing	
								Yes	No	Yes	No	Yes	No	Yes	No
A	CALIFORNIA MUNICIPAL FINANCE AUTHORITY	20-1563466	NONE	12/27/15	47,900,000.	MAJOR IMPROV REDEVELOP & ADVAN							X		X
	CALIFORNIA STATEWIDE					REFUND CHFFAIRB									
B	COMMUNITIES DEVELOPMENT	68-0164610	130795J57	08/18/09	76,165,419.	SERIES 1998 BONDS							X		X
C															
D															

Part II    Proceeds													
	A		B	C		D							
1	Amount of bonds retired												
2	Amount of bonds legally defeased												
3	Total proceeds of issue		52,020,270.	78,004,591.									
4	Gross proceeds in reserve funds		4,120,270.	5,718,588.									
5	Capitalized interest from proceeds												
6	Proceeds in refunding escrows												
7	Issuance costs from proceeds		544,859.	3,262,295.									
8	Credit enhancement from proceeds												
9	Working capital expenditures from proceeds												
10	Capital expenditures from proceeds		58,545,911.	69,023,708.									
11	Other spent proceeds												
12	Other unspent proceeds		4,190,262.										
13	Year of substantial completion		2017	2009									
		Yes	No	Yes	No	Yes	No						
14	Were the bonds issued as part of a current refunding issue?		X		X								
15	Were the bonds issued as part of an advance refunding issue?		X		X								
16	Has the final allocation of proceeds been made?			X									
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?		X		X								

Part III Private Business Use									
		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X			X			
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X			X			

**HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA**

Schedule K (Form 990) 2017

95-1894293

Page **2**

**PRESBYTERIAN HOMES (DBA: BE.GROUP)**

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....		X	X					
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? .....			X					
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? .....		X		X				
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? .....								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government .....▶		%		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government .....▶		%		%		%		%
<b>6</b> Total of lines 4 and 5 .....		%		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? .....		X		X				
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued? .....		X		X				
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of .....		%		%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? .....	X		X					

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? .....		X		X				
<b>2</b> If "No" to line 1, did the following apply? .....								
<b>a</b> Rebate not due yet? .....		X	X					
<b>b</b> Exception to rebate? .....		X		X				
<b>c</b> No rebate due? .....	X		X					
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed .....								
<b>3</b> Is the bond issue a variable rate issue? .....	X			X				
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? .....		X		X				
<b>b</b> Name of provider .....								
<b>c</b> Term of hedge .....								
<b>d</b> Was the hedge superintegrated? .....								
<b>e</b> Was the hedge terminated? .....								

HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)

Schedule K (Form 990) 2017

95-1894293

Page 3

**Part IV Arbitrage (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
<b>b</b> Name of provider								
<b>c</b> Term of GIC								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?	X			X				
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148?	X			X				

**Part V Procedures To Undertake Corrective Action**

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

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

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME: CALIFORNIA MUNICIPAL FINANCE AUTHORITY

(F) DESCRIPTION OF PURPOSE:

MAJOR IMPROV REDEVELOP & ADVANCE REFUNDING OF 2006 ISSUE PLUS CCRC LA JOLLA

(A) ISSUER NAME: CALIFORNIA STATEWIDE COMMUNITIES DEVELOPMENT AUTHORITY

(F) DESCRIPTION OF PURPOSE:

REFUND CHFFAIRB SERIES 1998 BONDS & 2006B BONDS

SCHEDULE K, PART IV, ARBITRAGE, LINE 2C:

(A) ISSUER NAME: CALIFORNIA MUNICIPAL FINANCE AUTHORITY

DATE THE REBATE COMPUTATION WAS PERFORMED: 02/10/2011

SCHEDULE K, SUPPLEMENTAL INFORMATION: A PORTION OF EACH OF THESE TAX EXEMPT BONDS HAS BEEN ALLOCATED TO A RELATED ORGANIZATION (WESTMINSTER GARDENS FEIN: 95-1644046) OF THIS COMPANY. AS THE CONTROLLING ENTITY, THIS ORGANIZATION IS REPORTING THESE TAX EXEMPT BOND LIABILITIES ON ITS SCHEDULE K IN THEIR ENTIRETY. THE RELATED ORGANIZATION WILL NOT BE REPORTING ANY PORTION OF THESE TAX EXEMPT BOND LIABILITIES.

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

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)	Employer identification number 95-1894293
--------------------------	--------------------------------------------------------------------------------	----------------------------------------------

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND DELIVER PRODUCTS AND SERVICES THAT OFFER OPPORTUNITIES TO PURSUE  
ENGAGED, PURPOSEFUL LIVES.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

A PIONEERING LEADER IN THE SENIOR LIVING INDUSTRY, HUMANGOOD SOCIAL FKA  
SOUTHERN CALIFORNIA PRESBYTERIAN HOMES DBA: BE.GROUP HAS LED THE  
INDUSTRY IN HELPING FORM THE CONTINUING CARE RETIREMENT CONCEPT.

HUMANGOOD SOCIAL IS A LONG TIME RESPECTED NON-PROFIT PROVIDER OF  
RESIDENTIAL AND NURSING CARE FOR THE ELDERLY. ITS FOUNDERS CONTRIBUTED  
SIGNIFICANTLY TO THE FORMATION OF STATE AND NATIONAL STANDARDS AND  
INDUSTRY TRADE GROUPS.

THE MISSION OF THE ORGANIZATION IS TO ENHANCE THE INDEPENDENCE,  
WELL-BING AND SECURITY OF OLDER PERSONS THROUGH THE PROVISION OF  
HOUSING, HEALTH CARE AND SUPPORTIVE SERVICES. IT ACCOMPLISHES ITS  
MISSION THROUGH A COMMITMENT TO SOCIAL RESPONSIBILITY AND SOCIAL  
ACCOUNTABILITY THROUGHOUT THE ORGANIZATION.

HUMANGOOD SOCIAL ACHIEVES ITS CHARITABLE OBJECTIVES THROUGH:

- EDUCATIONAL ACTIVITIES INVOLVING STAFF, RESIDENTS AND AGING SERVICES  
PROFESSIONALS
- SUBSIDIZED ALLOWANCES TO RESIDENTS UNABLE TO PAY FULLY ESTABLISHED  
RATES
- PAYMENT FOR ITEMS NOT REIMBURSED BY OTHER 3RD PARTY CONTRACTS
- SUPPORT GROUPS FOR NON-RESIDENTS

Name of the organization	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)	Employer identification number 95-1894293
--------------------------	-------------------------------------------------------------------------------	----------------------------------------------

- USE OF FACILITIES BY THE COMMUNITY

- COMMUNITY CHARITY AND VOLUNTEER SUPPORT

- OTHER COMMUNITY BENEFITS TO RESIDENTS OF HUMANGOOD SOCAL AND TO THE  
COMMUNITY AT LARGE

FORM 990, PART VI, SECTION A, LINE 4:

ON MARCH 29, 2018, SOUTHERN CALIFORNIA PRESBYTERIAN HOMES DBA: BE.GROUP  
AMENDED ITS ARTICLES OF INCORPORATION TO CHANGE ITS NAME TO HUMANGOOD  
SOCAL.

FORM 990, PART VI, SECTION A, LINE 6:

THE HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES DBA:  
BE.GROUP BOARD OF DIRECTORS IS ELECTED BY HUMANGOOD, HUMANGOOD SOCAL'S SOLE  
CORPORATE MEMBER. THE NINE MEMBERS OF THE HUMANGOOD SOCAL BOARD OF  
DIRECTORS CONSISTS OF THE SEVEN HUMANGOOD BOARD MEMBERS, ONE BOARD MEMBERS  
SELECTED BY THE RESIDENTS, AND ONE BOARD MEMBER NOMINATED BY THE HUMANGOOD  
SOCAL BOARD.

FORM 990, PART VI, SECTION A, LINE 7A:

HUMANGOOD MAINTAINS APPROVAL RIGHTS OVER HUMANGOOD SOCAL FOR THE ELECTION  
AND REMOVAL OF DIRECTORS, THE DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF  
THE ASSETS OF THE CORPORATION, ANY MERGER AND ITS PRINCIPAL TERMS AND ANY  
AMENDMENTS OF THOSE TERMS, AND ANY ELECTION TO DISSOLVE THE CORPORATION. IN  
ADDITION, HUMANGOOD HAS ALL RIGHTS AFFORDED MEMBERS UNDER THE CALIFORNIA  
NONPROFIT PUBLIC BENEFIT CORPORATION LAW.

FORM 990, PART VI, SECTION A, LINE 7B:



Name of the organization	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)	Employer identification number	95-1894293
--------------------------	-------------------------------------------------------------------------------	--------------------------------	------------

SEE ANSWER FOR 7A ABOVE

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED BY THE CFO AND FURNISHED TO THE BOARD OF DIRECTORS  
PRIOR TO FILING

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

EVERY YEAR, HUMANGOOD SOCAL (FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES  
DBA: BE.GROUP) DIRECTORS AND OFFICERS ARE ASKED TO COMPLETE A CONFLICT OF  
INTEREST DISCLOSURE ALONG WITH A STATEMENT OF COMMITMENT.

IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, DIRECTORS  
AND OFFICERS MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND BE  
GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND  
MEMBERS OF COMMITTEES.

AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND  
AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE  
BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF  
INTEREST IS DISCUSSED AND VOTED UPON.

IF THE BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE A MEMBER HAS  
FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL  
INFORM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN  
OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE.

IF, AFTER HEARING THE RESPONSE OF THE MEMBER AND MAKING SUCH FURTHER  
INVESTIGATION AS MAY BE WARRANTED IN THE CIRCUMSTANCES, THE BOARD OR  
COMMITTEE DETERMINES THAT THE MEMBER HAS IN FACT FAILED TO DISCLOSE AN  
ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT SHALL TAKE APPROPRIATE  
DISCIPLINARY AND CORRECTIVE ACTION.

Name of the organization	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)	Employer identification number	95-1894293
--------------------------	-------------------------------------------------------------------------------	--------------------------------	------------

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

COMPENSATION OF THE PRESIDENT AND CHIEF FINANCIAL OFFICER OF HUMANGOOD SOCAL (FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES DBA: BE.GROUP) IS REVIEWED ANNUALLY FOR MARKET COMPETITIVENESS AND INTERMEDIATE SANCTIONS COMPLIANCE BY A COMPENSATION COMMITTEE OF THE HUMANGOOD BOARD. COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES IS REVIEWED BY THE CEO WITH DISCLOSURE TO THE COMPENSATION COMMITTEE. THE HUMANGOOD BOARD MEMBERS AND CEO ARE INDEPENDENT WITH RESPECT TO THE INDIVIDUALS WHOSE COMPENSATION IS BEING REVIEWED. THE BOARD AND PRESIDENT RELY UPON WAGE AND SALARY STUDIES AND/OR REGULAR REVIEW BY A COMPENSATION CONSULTANT TO PROVIDE COMPARABLE SALARY DATA FOR THEIR CONSIDERATION. DECISIONS REGARDING COMPENSATION ARE DOCUMENTED ON A CONTEMPORANEOUS BASIS.

## FORM 990, PART VI, SECTION C, LINE 18:

OUR ORGANIZATION MAKES ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC IN SEVERAL WAYS. THEY ARE AVAILABLE IN OUR ANNUAL FILING OF FORM 990 WHICH THE PUBLIC CAN ACCESS THROUGH THE INTERNET AT SUCH SITES AS GUIDESTAR.ORG AND FOUNDATION CENTER ([HTTP://TFCNY.FDNCENTER.ORG/990S/990SEARCH/ESEARCH.PHP](http://TFCNY.FDNCENTER.ORG/990S/990SEARCH/ESEARCH.PHP)). ALSO, DUE TO THE TAX EXEMPT BONDS SOME OF OUR ENTITIES HAVE, OUR FINANCIAL STATEMENTS ARE AVAILABLE FROM OUR TAX EXEMPT BOND ISSUANCE DOCUMENTS ON EMMA. OUR ANNUAL REPORTS AND SEVERAL OTHER DOCUMENTS ARE AVAILABLE ON OUR COMPANY'S WEBSITE AT [WWW.HUMANGOOD.ORG](http://WWW.HUMANGOOD.ORG) AS WELL AS OUR CONTACT INFORMATION, WHICH THE PUBLIC CAN USE TO OBTAIN OUR ADDRESS AND PHONE NUMBER TO MAKE THE REQUEST FOR ANY OF THIS INFORMATION BY TELEPHONE, MAIL, OR EMAIL.

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

THE GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE FOR INSPECTION UPON REQUEST. FINANCIAL AND OTHER DATA IS AVAILABLE ON THE

Name of the organization	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: BE.GROUP)	Employer identification number	95-1894293
--------------------------	-------------------------------------------------------------------------------	--------------------------------	------------

ORGANIZATION'S WEBSITE, HUMANGOOD.ORG, AS WELL AS ON THE WEBSITE OF THE  
MUNICIPAL SECURITIES RULEMAKING BOARD ORGANIZATION (MSRB), AND ELECTRONIC  
MUNICIPAL MARKET ACCESS, EMMA.MSRB.ORG.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

NET ASSETS RELEASED FROM RESTRICTIONS - (2415)PURCHASE OF

EQUIPMENT 159,178.

CORNERSTONE EQUITY CONTRIBUTION -3,261,639.

TOTAL TO FORM 990, PART XI, LINE 9 -3,102,461.

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

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

Name of the organization

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)

Employer identification number  
95-1894293

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
VENICE SENIOR HOUSING CORP DBA ADDA & PAUL							
SAFRAN SR HOUSING - 95-4607627, 151 OCEAN							
FRONT WALK, VENICE, CA 90291	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
BEACON SENIOR HOUSING CORP DBA ROSEWOOD							
COURT - 31-1654224, 1888 N FAIR OAKS AVE,							
PASADENA, CA 91103	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
CANTERBURY VILLAGE RETIREMENT CORP -							
95-3864198, 23420 AVENIDA ROTELLA, SANTA							
CLARITA, CA 91355	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
CASA DE LA PALOMA - 95-3276173							
133 S KENWOOD STREET							
GLENDAL, CA 91205	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X

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

SEE PART VII FOR CONTINUATIONS

Schedule R (Form 990) 2017

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Schedule R (Form 990)

95-1894293

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
CASTLE ARGYLE - 95-4454256							
1919 NO ARGYLE AVENUE							
LOS ANGELES, CA 90068	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
MOUNTAIN PARK TERRACE INC DBA CLARK TERRACE							
- 95-4570416, 2660 CLARK AVENUE, NORCO, CA							
92860	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SENIOR AFFORDABLE HOUSING CORP #2 DBA: CLARK							
TERRACE II - 31-1718833, 2680 CLARK AVENUE,							
NORCO, CA 92860	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SOROPTIMIST GARDENS HOUSING CORP DBA: THE							
GARDENS - 95-3927250, 333 MONTEREY ROAD,							
GLENDALE, CA 91206	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
BANDERA SENIOR HOUSING CORP DBA: GEORGE							
MCDONALD COURT - 31-1538768, 1800 E 92ND							
STREET, LOS ANGELES, CA 90002	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SENIOR AFFORDABLE HOUSING CORP #1 DBA: OTTO							
GRUBER HOUSE - 31-1538772, 143 S ISABEL							
STREET, GLENDALE, CA 91205	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
PARK PASEO - 95-3628584							
123 S ISABEL STREET							
GLENDALE, CA 91205	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
WESTMINSTER COURT - 95-3866226							
6850 FLORENCE AVENUE							
BELL GARDENS, CA 90201	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SENIOR AFFORDABLE HOUSING CORP #3 DBA:							
HADLEY VILLAS - 30-0032287, 78-875 AVENUE							
47, LA QUINTA, CA 92253	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SENIOR AFFORDABLE HOUSING CORP #4 DBA:							
MOUNTAIN VISTAS - 30-0032292, 675 PEPPERTREE							
LANE, REDDING, CA 96003	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SYCAMORE TERRACE INC - 95-3248885							
1301 SAN BERNARDINO ROAD							
UPLAND, CA 91786	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN	FUNDRAISING, FINANCIAL						
CALIFORNIA PRESBYTERIAN HOMES FOUNDA, 516	RESOURCES TO RELATED				HUMANGOOD SOCIAL		
BURCHETT STREET, GLENDALE, CA 91203	ENTITIES	CALIFORNIA	501(C)(3)	LINE 9	FKA SOUTHERN		
					CALIFORNIA		X

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Schedule R (Form 990)

95-1894293

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
CENTER FOR AGING RESOURCES - 33-0368618 516 BURCHETT STREET GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501(C)(3)	LINE 7	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
COMMUNITY CARE FOR ADULTS - 33-0110895 516 BURCHETT STREET GLENDALE, CA 91203							X
KIRKWOOD ASSISTED LIVING RESIDENCE - ORANGE - 33-0605054, 516 BURCHETT STREET, GLENDALE, CA 91203	RESIDENTIAL CARE FACILITY FOR THE ELDERLY	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
PRESBYTERIAN HOMES AND SERVICES OF THE WEST - 95-6058276, 516 BURCHETT STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
REDWOOD FOUNDATION FOR SENIOR SERVICES - 33-0368622, 516 BURCHETT STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
REDWOOD SENIOR HOMES AND SERVICES DBA: REDWOOD ELDERLINK - 95-4634615, 516 BURCHETT STREET, GLENDALE, CA 91203	HOME AND COMMUNITY BASED SERVICES	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
WESTMINSTER GARDENS - 95-1644046 1420 SANTO DOMINGO DUARTE, CA 91010	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
SENIOR AFFORDABLE HOUSING CORP #6 WILLIAM C ARTHUR TERRACE - 30-0204104, 1275 W 8TH STREET, CORONA, CA 92882	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
ANDRES DUARTE TERRACE - 30-0155849 1730 HUNTINGTON DRIVE DUARTE, CA 91010	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
LC HOTCHKISS TERRACE - 30-0155895 51 BARSTOW AVENUE CLOVIS, CA 93612	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
REDDING MOUNTAIN VISTAS II - 30-0239400 385 HILLTOP DRIVE REDDING, CA 96003	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SIERRA GATEWAY SENIOR RESIDENCE - 30-0239445 5125 N MARTY AVENUE FRESNO, CA 93711	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Schedule R (Form 990)

95-1894293

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
LIL JACKSON SENIOR COMMUNITY - 41-2205339 516 BURCHETT STREET GLENDALE, CA 91203	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SYCAMORE TERRACE INC DBA: COVENANT MANOR - 95-3248885, 600 E FOURTH STREET, LONG BEACH, CA 90802	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
PALMER AVENUE RETIREMENT CORP - 95-3864197 516 BURCHETT STREET GLENDALE, CA 91203	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
REDWOOD SENIOR HOMES AND SERVICES DBA: REDWOOD TERRACE - 95-4634615, 710 W 13TH AVENUE, ESCONDIDO, CA 92025	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
SYCAMORE TERRACE INC DBA: ROYAL VISTA TERRACE - 95-3248885, 1310 ROYAL OAKS DRIVE, DUARTE, CA 91010	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
WESTMINSTER GARDENS DEVELOPMENT ENDOWMENT CORP - 95-4323750, 516 BURCHETT STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
PRESBYTERIAN HOMES OF THE WEST - 95-4581745 516 BURCHETT STREET GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501(C)(3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
ROSE VIEW TERRACE - 26-4333422 516 BURCHETT STREET GLENDALE, CA 91203	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
SIERRA GATEWAY SENIOR RESIDENCE II - 45-4945583, 516 BURCHETT STREET, GLENDALE, CA 91203	LOW INCOME SENIOR HOUSING	CALIFORNIA	501(C)(3)	LINE 7			X
HUMANGOOD FOUNDATION WEST FKA AMERICAN BAPTIST HOMES FOUNDATION OF THE WEST, 6120 STONERIDGE MALL ROAD 1ST FL, PLEASANTON, CA	SUPPORT OF NON-PROFIT RESIDENTIAL COMMUNITIES	CALIFORNIA	501(C)(3)	LINE 12A, I	HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF		X
HUMANGOOD - 31-1558961 6120 STONERIDGE MALL ROAD 1ST FL PLEASANTON, CA 94588	PARENT ORGANIZATION	CALIFORNIA	501(C)(3)	LINE 12A, I	N/A		X
HUMANGOOD CORNERSTONE FKA CORNERSTONE AFFILIATES - 30-0184304, 6120 STONERIDGE MALL ROAD 1ST FL, PLEASANTON, CA 94588	PARENT ORGANIZATION	CALIFORNIA	501(C)(3)	LINE 12B, II	HUMANGOOD		X

**HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Schedule R (Form 990)

95-1894293

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
HUMANGOOD FRESNO FKA TERRACES AT SAN JOAQUIN GARDENS - 26-0650298, 6120 STONERIDGE MALL ROAD 1ST FL, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501(C)(3)	LINE 10	HUMANGOOD		X
HUMANGOOD IDAHO FKA BOISE RETIREMENT COMMUNITY - 20-3659420, 6120 STONERIDGE MALL ROAD 1ST FL, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	IDAHO	501(C)(3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
HUMANGOOD NEVADA FKA LAS VENTANAS RETIREMENT COMMUNITY - 20-0566413, 6120 STONERIDGE MALL ROAD 1ST FL, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	NEVADA	501(C)(3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
BAY VISTA SENIOR HOUSING GROUP - 46-0777494 6120 STONERIDGE MALL ROAD 1ST FL PLEASANTON, CA 94588	AFFORDABLE HOUSING	WASHINGTON	501(C)(3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HUMANGOOD AFFORDABLE HOUSING FKA BEACON COMMUNITIES - 94-3085296, 6120 STONERIDGE MALL ROAD 1ST FL, PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501(C)(3)	LINE 10	HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF		X
GOOD SHEPHERD SENIOR HOUSING - 26-2704795 6120 STONERIDGE MALL ROAD 1ST FL PLEASANTON, CA 94588	AFFORDABLE HOUSING	WASHINGTON	501(C)(3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HARBORVIEW PROPERTIES - 91-6086253 6120 STONERIDGE MALL ROAD 1ST FL PLEASANTON, CA 94588	AFFORDABLE HOUSING	WASHINGTON	501(C)(3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HILLCREST SENIOR HOUSING CORP - 76-0801395 6120 STONERIDGE MALL ROAD 1ST FL PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501(C)(3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HUMANGOOD WASHINGTON FKA AMERICAN BAPTIST HOMES OF WASHINGTON DBA JUDSON PAR, 6120 STONERIDGE MALL ROAD 1ST FL, PLEASANTON, CA	CONTINUING CARE RETIREMENT COMMUNITY	WASHINGTON	501(C)(3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
JUDSON TERRACE LODGE - 77-0389124 6120 STONERIDGE MALL ROAD 1ST FL PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501(C)(3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HUMANGOOD ARIZONA, INC. FKA AMERICAN BAPTIST ESTATES - 86-0176446, 6120 STONERIDGE MALL ROAD 1ST FL, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	ARIZONA	501(C)(3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
OAK KNOLLS HAVEN INC - 95-3497055 6120 STONERIDGE MALL ROAD 1ST FL PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501(C)(3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X



**Part II** Continuation of Identification of Related Tax-Exempt Organizations

[illegible]

**Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No			
CASA DE LA PALOMA LLC - 46-0922474, 133 S KENWOOD STREET, GLENDALE, CA 91205	LOW-INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA	RELATED							
CASA DE LA PALOMA LP - 46-0932752, 133 S KENWOOD STREET, GLENDALE, CA 91205	LOW-INCOME SENIOR HOUSING	CA	CASA DE LA PALOMA LLC								
COVENANT MANOR LLC - 46-3324451, 600 E FOURTH STREET, LONG BEACH, CA 90802	LOW-INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA	RELATED							
COVENANT MANOR LP - 46-3207740, 600 E FOURTH STREET, LONG BEACH, CA 90802	LOW-INCOME SENIOR HOUSING	CA	COVENANT MANOR LLC								

**Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

[illegible]

Part III

Continuation of Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportion- ate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No			
ANDRES DUARTE TERRACE II LP - 46-2229549, 1700 HUNTINGTON DRIVE, DUARTE, CA 91010	LOW-INCOME SENIOR HOUSING	CA	ANDRES DUARTE TERRACE II LLC								
PALMER HOUSE LP - 95-4315786 555 E PALMER AVENUE GLENDALE, CA 91205	LOW-INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA	RELATED					N/A	X	.01%
SYCAMORE TERRACE UPLAN LP - 47-2115019, 1301 SAN BERNARDINO ROAD, UPLAND, CA 91786	LOW-INCOME SENIOR HOUSING	CA	SYCAMORE TERRACE LLC						N/A	X	99.00%
SYCAMORE TERRACE LLC - 47-2131461, 1301 SAN BERNARDINO ROAD, UPLAND, CA 91786	LOW-INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA						N/A	X	.01%
ROYAL VISTA TERRACE APTS LP - 46-3207740, 1310 ROYAL OAKS DRIVE, DUARTE, CA 91010	LOW-INCOME SENIOR HOUSING	CA	ROYAL VISTA TERRACE APTS LLC						N/A	X	.01%
ROYAL VISTA TERRACE APTS LLC - 46-4242082, 1310 ROYAL OAKS DRIVE, DUARTE, CA 91010	LOW-INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA	RELATED					N/A	X	75.00%
ANDRES DUARTE TERRACE II LLC - 46-2428601, 1700 HUNTINGTON DRIVE, DUARTE, CA 91010	LOW-INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA						N/A	X	100.00%

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b	Gift, grant, or capital contribution to related organization(s)	1b	X
c	Gift, grant, or capital contribution from related organization(s)	1c	X
d	Loans or loan guarantees to or for related organization(s)	1d	X
e	Loans or loan guarantees by related organization(s)	1e	X
f	Dividends from related organization(s)	1f	X
g	Sale of assets to related organization(s)	1g	X
h	Purchase of assets from related organization(s)	1h	X
i	Exchange of assets with related organization(s)	1i	X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o	Sharing of paid employees with related organization(s)	1o	X
p	Reimbursement paid to related organization(s) for expenses	1p	X
q	Reimbursement paid by related organization(s) for expenses	1q	X
r	Other transfer of cash or property to related organization(s)	1r	X
s	Other transfer of cash or property from related organization(s)	1s	X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES FOUND	R	0.	ACTUAL AMOUNTS
HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES FOUND	S	0.	ACTUAL AMOUNTS
HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES FOUND	O	0.	ACTUAL AMOUNTS
HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES FOUND	P	0.	ACTUAL AMOUNTS
HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES FOUND	Q	0.	ACTUAL AMOUNTS
(6)			

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

**PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:****NAME OF RELATED ORGANIZATION:**

CASA DE LA PALOMA

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES**NAME OF RELATED ORGANIZATION:**

HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES FOUNDA

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES**NAME OF RELATED ORGANIZATION:**

CENTER FOR AGING RESOURCES

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES**NAME OF RELATED ORGANIZATION:**

COMMUNITY CARE FOR ADULTS

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES**NAME OF RELATED ORGANIZATION:**

KIRKWOOD ASSISTED LIVING RESIDENCE - ORANGE

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

NAME OF RELATED ORGANIZATION:

PRESBYTERIAN HOMES AND SERVICES OF THE WEST

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

REDWOOD FOUNDATION FOR SENIOR SERVICES

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

REDWOOD SENIOR HOMES AND SERVICES DBA: REDWOOD ELDERLINK

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

WESTMINSTER GARDENS

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

SYCAMORE TERRACE INC DBA: COVENANT MANOR

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

PALMER AVENUE RETIREMENT CORP

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

REDWOOD SENIOR HOMES AND SERVICES DBA: REDWOOD TERRACE

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

SYCAMORE TERRACE INC DBA: ROYAL VISTA TERRACE

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

WESTMINSTER GARDENS DEVELOPMENT ENDOWMENT CORP

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

PRESBYTERIAN HOMES OF THE WEST

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

HUMANGOOD FOUNDATION WEST FKA AMERICAN BAPTIST HOMES

FOUNDATION OF THE WEST

EIN: 23-7039408

6120 STONERIDGE MALL ROAD 1ST FL

PLEASANTON, CA 94588



**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

DIRECT CONTROLLING ENTITY: HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF  
THE WEST

NAME OF RELATED ORGANIZATION:

HUMANGOOD IDAHO FKA BOISE RETIREMENT COMMUNITY

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES

NAME OF RELATED ORGANIZATION:

HUMANGOOD NEVADA FKA LAS VENTANAS RETIREMENT COMMUNITY

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES

NAME OF RELATED ORGANIZATION:

BAY VISTA SENIOR HOUSING GROUP

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

HUMANGOOD AFFORDABLE HOUSING FKA BEACON COMMUNITIES

DIRECT CONTROLLING ENTITY: HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF  
THE WEST

NAME OF RELATED ORGANIZATION:

GOOD SHEPHERD SENIOR HOUSING

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

NAME OF RELATED ORGANIZATION:

HARBORVIEW PROPERTIES

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME OF RELATED ORGANIZATION:

HILLCREST SENIOR HOUSING CORP

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

HUMANGOOD WASHINGTON FKA AMERICAN BAPTIST HOMES OF

WASHINGTON DBA JUDSON PAR

EIN: 91-1659735

6120 STONERIDGE MALL ROAD 1ST FL

PLEASANTON, CA 94588

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE  
AFFILIATES

NAME OF RELATED ORGANIZATION:

JUDSON TERRACE LODGE

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME OF RELATED ORGANIZATION:

HUMANGOOD ARIZONA, INC. FKA AMERICAN BAPTIST ESTATES

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE  
AFFILIATES

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

NAME OF RELATED ORGANIZATION:

OAK KNOLLS HAVEN INC

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME OF RELATED ORGANIZATION:

PASADENA RETIREMENT COMMUNITY

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE  
AFFILIATES

NAME OF RELATED ORGANIZATION:

REDLANDS SENIOR HOUSING

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME OF RELATED ORGANIZATION:

REDLANDS SENIOR HOUSING II

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME OF RELATED ORGANIZATION:

SALISHAN SENIOR HOUSING

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME OF RELATED ORGANIZATION:

SAN LEANDRO SENIOR HOUSING INC

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME OF RELATED ORGANIZATION:

TAHO SENIOR PLAZA INC

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON  
COMMUNITIES

NAME OF RELATED ORGANIZATION:

THE TERRACES RETIREMENT COMMUNITY

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE  
AFFILIATES

PART III, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS PARTNERSHIP:

NAME OF RELATED ORGANIZATION:

CASA DE LA PALOMA LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

COVENANT MANOR LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

PALMER HOUSE LP

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

SYCAMORE TERRACE LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

ROYAL VISTA TERRACE APTS LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

ANDRES DUARTE TERRACE II LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

REDDING RETIREMENT HOUSING CORPORATION

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

SOUTHWEST PRESBYTERIAN HOMES AND SERVICES

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

## 2017 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

[illegible]

728111 04-01-17

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)

(D) - Asset disposed

\* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2017

# California Exempt Organization Annual Information Return

199

Calendar Year 2017 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)

California corporation number

0300159

Additional information. See instructions.

FEIN

95-1894293

Street address (suite or room)

516 BURCHETT STREET

PMB no.

City

GLENDALE

State

CA

ZIP code

91203

Foreign country name

Foreign province/state/county

Foreign postal code

**A** First Return ☐ Yes ☒ No

**B** Amended Return ☐ Yes ☒ No

**C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No

**D** Final Information Return?

• ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date: (mm/dd/yyyy) •

**E** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

**F** Federal return filed? (1) • ☐ 990T (2) • ☐ 990PF (3) • ☐ Sch H (990)

(4) ☒ Other 990 series

**G** Is this a group filing? See instructions ☐ Yes ☒ No

**H** Is this organization in a group exemption ☐ Yes ☒ No

If "Yes," what is the parent's name?

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No

**K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No

If "Yes," enter the gross receipts from nonmember sources \$

**L** If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required. ☐

**M** Is the organization a Limited Liability Company? ☐ Yes ☒ No

**N** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No

**P** Is federal Form 1023/1024 pending? ☐ Yes ☒ No

Date filed with IRS

**Part I** Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	92,965,297.00
	2	Gross dues and assessments from members and affiliates	2	00
	3	Gross contributions, gifts, grants, and similar amounts received <b>STMT 1</b>	3	1,067,063.00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	94,032,360.00
	5	Cost of goods sold	5	00
	6	Cost or other basis, and sales expenses of assets sold	6	9,772,657.00
	7	Total costs. Add line 5 and line 6	7	9,772,657.00
	8	Total gross income. Subtract line 7 from line 4	8	84,259,703.00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	89,106,640.00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	<4,846,937.00
Filing Fee	11	Total payments	11	00
	12	Use tax. See General Information K	12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14	00
	15	Filing fee \$10 or \$25. See General Information F	15	10.00
	16	Penalties and Interest. See General Information J	16	00
	17	<b>Balance due.</b> Add line 12, line 15, and line 16. Then subtract line 11 from the result	17	10.00
Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title	Date	Telephone
Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address			PTIN
				FEIN
				Telephone
May the FTB discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No				



**Part II** Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

728951 12-06-17

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	•	1	00
	2	Interest	•	2	3,252,939.00
	3	Dividends	•	3	00
	4	Gross rents	•	4	00
	5	Gross royalties	•	5	00
	6	Gross amount received from sale of assets (See Instructions) <b>STATEMENT 2</b>	•	6	16,208,920.00
	7	Other income <b>SEE STATEMENT 3</b>	•	7	73,503,438.00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	92,965,297.00
	9	Contributions, gifts, grants, and similar amounts paid <b>STATEMENT 4</b>	•	9	3,261,978.00
	10	Disbursements to or for members	•	10	00
	11	Compensation of officers, directors, and trustees <b>SEE STATEMENT 5</b>	•	11	5,331,367.00
	12	Other salaries and wages	•	12	29,988,305.00
<b>Expenses and Disbursements</b>	13	Interest	•	13	00
	14	Taxes	•	14	3,101,809.00
	15	Rents	•	15	10,095,318.00
	16	Depreciation and depletion (See instructions)	•	16	10,520,872.00
	17	Other Expenses and Disbursements <b>SEE STATEMENT 6</b>	•	17	26,806,991.00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	89,106,640.00

**Schedule L Balance Sheet**

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash		10,378,119.		• 8,782,844.
2 Net accounts receivable		10,258,765.		• 11,808,934.
3 Net notes receivable <b>STMT 7</b>		2,734,526.		• 3,105,430.
4 Inventories		189,623.		• 203,266.
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments <b>STMT 8</b>		87,633,543.		• 90,712,750.
10 a Depreciable assets	252,544,361.		270,061,777.	
b Less accumulated depreciation	( 121,417,289. )	131,127,072.	( 126,435,153. )	143,626,624.
11 Land		7,378,741.		•
12 Other assets <b>STMT 9</b>		25,357,648.		• 34,506,329.
13 <b>Total assets</b>		275,058,037.		292,746,177.
<b>Liabilities and net worth</b>				
14 Accounts payable		14,418,114.		• 11,744,095.
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable <b>STMT 10</b>		110,400,219.		• 109,276,244.
17 Mortgages payable				•
18 Other liabilities <b>STMT 11</b>		147,104,219.		170,288,820.
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund		3,135,485.		• 1,437,018.
22 <b>Total liabilities and net worth</b>		275,058,037.		292,746,177.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	• <4,846,937.>	7 Income recorded on books this year not included in this return	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year	•	10 Net income per return.	
5 Expenses recorded on books this year not deducted in this return	•	Subtract line 9 from line 6	<4,846,937.>
6 Total. Add line 1 through line 5	<4,846,937.>		

---

CA 199	CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3	STATEMENT	1
--------	--------------------------------------------------	-----------	---

---

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA PRESBYTERIAN	516 BURCHETT STREET GLENDALE, CA 91203	12/31/17	1,067,063.
TOTAL INCLUDED ON LINE 3			1,067,063.

---

CA 199	GROSS AMOUNT FROM SALE OF ASSETS	STATEMENT	2
--------	----------------------------------	-----------	---

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
SALE OF SECURITIES			PURCHASED
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE
	GROSS SALES PRICE		
	9,413,175.	0.	0.
			9,751,056.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
SALE OF FIXED ASSETS			PURCHASED
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE
	GROSS SALES PRICE		
	5,850,044.	5,490,562.	0.
			272,864.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
SALE OF KIRKWOOD ORANGE			PURCHASED
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE
	GROSS SALES PRICE		
	0.	0.	0.
			6,185,000.

TOTAL TO FORM 199, PAGE 2, LN 6	15,263,219.	5,490,562.	0.	16,208,920.
---------------------------------	-------------	------------	----	-------------

CA 199	OTHER INCOME	STATEMENT	3
--------	--------------	-----------	---

DESCRIPTION	AMOUNT
OTHER MISC INCOME	1,803,236.
MONTHLY RESIDENCE SERVICE	58,559,609.
AMORT OF ENTRANCE FEES	12,043,767.
OTHER SERVICE INCOME	1,096,826.
TOTAL TO FORM 199, PART II, LINE 7	73,503,438.

CA 199	CASH CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS PAID	STATEMENT	4
--------	---------------------------------------------------------------	-----------	---

## ACTIVITY CLASSIFICATION: CAPITAL CONTRIBUTION

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
HUMANGOOD CORNERSTONE (FKA CORNERSTONE A	6120 STONERIDGE MALL ROAD 1ST FLOOR - PLEASANTON, CA 94588	PARENT	3,261,978.

TOTAL FOR THIS ACTIVITY	3,261,978.
-------------------------	------------

TOTAL INCLUDED ON FORM 199, PART II, LINE 9	3,261,978.
---------------------------------------------	------------

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT	5
--------	--------------------------------------------------	-----------	---

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
JOHN H COCHRANE III 516 BURCHETT STREET GLENDALE, CA 91203	PRESIDENT/CEO 10.00	931,560.
DANIEL OGUS 516 BURCHETT STREET GLENDALE, CA 91203	COO 10.00	681,950.
DAVID L PIERCE 516 BURCHETT STREET GLENDALE, CA 91203	VP FINANCE/CFO 40.00	522,968.
DANIEL HUTSON 516 BURCHETT STREET GLENDALE, CA 91203	CHIEF STRATEGY OFFICER 20.00	426,320.
BENJAMIN F. BECKLER 516 BURCHETT STREET GLENDALE, CA 91203	VP OF PROJECT DEVELOPMENT 40.00	323,127.

HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		95-1894293
GARY BORIERO 516 BURCHETT STREET GLENDALE, CA 91203	EXECUTIVE DIRECTOR - WHITE 40.00	221,346.
MICHELLE ESSER 516 BURCHETT STREET GLENDALE, CA 91203	VP TALENT MANAGEMENT/HR 40.00	346,154.
MELINDA FORNEY 516 BURCHETT STREET GLENDALE, CA 91203	EXECUTIVE DIRECTOR - REGEN 40.00	213,755.
JUANITA FRALEY 516 BURCHETT STREET GLENDALE, CA 91203	EXECUTIVE DIRECTOR - FOUND 40.00	203,153.
MARC HERRERA 516 BURCHETT STREET GLENDALE, CA 91203	VP SKILLED NURSING & RISK 20.00	288,903.
SOPHIA LUKAS 516 BURCHETT STREET GLENDALE, CA 91203	VP REGIONAL OPERATIONS MAN 20.00	234,068.
JACQUELINE SEGOBIN 516 BURCHETT STREET GLENDALE, CA 91203	DIRECTOR OF AFFORDABLE HOU 40.00	177,951.
MICHAEL WALPER 516 BURCHETT STREET GLENDALE, CA 91203	EXECUTIVE DIRECTOR - WESTM 40.00	196,790.
DENNIS GRADILLAS 516 BURCHETT STREET GLENDALE, CA 91203	REGIONAL OPS VP CCRCS 20.00	273,636.
TARA MCGUINESS 516 BURCHETT STREET GLENDALE, CA 91203	REGIONAL OPS VP CCRCS 20.00	289,686.
TERESE JUNTZ 516 BURCHETT STREET GLENDALE, CA 91203	SR VP HR 20.00	0.
GREG BEARCE 516 BURCHETT STREET GLENDALE, CA 91203	CHIEF EXEC, CCRCS 20.00	0.
RUSSELL MAUK 516 BURCHETT STREET GLENDALE, CA 91203	CONSTRUCTION REDEV VP 20.00	0.
TOTAL TO FORM 199, PART II, LINE 11		5,331,367.

CA 199	OTHER EXPENSES	STATEMENT	6
DESCRIPTION		AMOUNT	
SUPPLIES		5,726,895.	
MISC ELDERLY EXPENSE		2,968,258.	
BAD DEBT		1,404,784.	
ANCILLARY SERVICES EXPE		1,012,342.	
OTHER EMPLOYEE BENEFITS		4,162,184.	
LEGAL FEES		311,167.	
ACCOUNTING FEES		205,720.	
OTHER PROFESSIONAL FEES		3,065,089.	
ADVERTISING AND PROMOTION		1,034,873.	
OFFICE EXPENSES		505,834.	
TRAVEL		281,482.	
ALL OTHER EXPENSES		6,128,363.	
TOTAL TO FORM 199, PART II, LINE 17		26,806,991.	

CA 199	NET NOTES RECEIVABLE	STATEMENT	7
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
NOTES AND LOANS RECEIVABLE, NET	2,734,526.	3,105,430.	
TOTAL TO FORM 199, SCHEDULE L, LINE 3	2,734,526.	3,105,430.	

CA 199	OTHER INVESTMENTS	STATEMENT	8
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
CARING COMMUNITY INSURANCE CORPORATION	555,979.	555,979.	
INVESTMENTS	87,077,564.	90,156,771.	
TOTAL TO FORM 199, SCHEDULE L, LINE 9	87,633,543.	90,712,750.	

CA 199	OTHER ASSETS	STATEMENT	9
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
PREPAID EXPENSES AND DEFERRED CHARGES	769,318.	850,841.	
ADVANCES TO AFFILIATES	3,019,220.	1,874,471.	
FUNDS HELD BY TRUSTEE UNDER BOND	9,759,912.	25,515,650.	
PREPAID BOND INSURANCE	2,726,583.	2,343,590.	
DUE FROM COMMUNITY CARE FOR ADULTS	879,184.	879,184.	
INTERCOMPANY PAYABLE	6,864,140.	2,923,822.	
DEPOSITS	1,339,291.	118,771.	
TOTAL TO FORM 199, SCHEDULE L, LINE 12	25,357,648.	34,506,329.	

CA 199	BONDS AND NOTES PAYABLE	STATEMENT	10
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
TAX-EXEMPT BONDS LIABILITIES	110,400,219.	109,276,244.	
TOTAL TO FORM 199, SCHEDULE L, LINE 16	110,400,219.	109,276,244.	

CA 199	OTHER LIABILITIES	STATEMENT	11
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
DEPOSITS	696,650.	672,100.	
ACCRUED LIABILITIES	8,238,901.	11,577,566.	
PENSION	5,218,610.	2,134,715.	
NOTES PAYABLE TAX CREDIT PROPERTIES	25,924,715.	35,746,517.	
REFUNDABLE FEES	66,684,246.	79,100,759.	
DEFERRED REVENUE	40,341,097.	41,057,163.	
TOTAL TO FORM 199, SCHEDULE L, LINE 18	147,104,219.	170,288,820.	

2017

# Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W.

FORM 199

FEIN 95-1894293

Corporation name

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)

California corporation number

0300159

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

1 Maximum deduction under IRC Section 179 for California .....	1	\$25,000
2 Total cost of IRC Section 179 property placed in service .....	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation .....	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0- .....	5	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property (elected IRC Section 179 cost) .....	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7 .....	8	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10 Carryover of disallowed deduction from prior taxable years .....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11 .....	12	
13 Carryover of disallowed deduction to 2018. Add line 9 and line 10, less line 12 .....	13	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

(a) Description property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation Method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14							
SEE STATEMENT	12	270,061,777.	115,914,281.				
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h) .....	15	10,520,872.					

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g); or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h), or Depreciation (if no election is made), enter the amount from line 15, column (g) .....	16	10,520,872.
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22 .....	17	10,520,872.
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.) .....	18	0.

**Part IV Amortization**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20 Total. Add the amounts in column (g) .....	20					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44 .....	21					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12 .....	22					



---



---

CA 3885	DEPRECIATION	STATEMENT 12
---------	--------------	--------------

---

ASSET NO./ DESCRIPTION	DATE IN SERVICE	COST OR BASIS	PRIOR DEPR	METHOD	LIFE	DEPRE- CIATION	BONUS
1 LAND & IMPROVEMENTS	VARIOUS	12,020,562.	3,018,704.	SL	7.14	195,327.	
2 BUILDINGS & IMPROVEMENTS	VARIOUS	217,292,160.	102,609,721.	SL	2.00	8,110,662.	
3 VEHICLES, FURNITURE & EQUIPMENT	VARIOUS	21,852,933.	10,267,495.	SL	10.00	2,202,417.	
4 LINEN	VARIOUS	42,596.	18,361.	SL	2.00	12,466.	
5 CONSTRUCTION IN PROGRESS	VARIOUS	18,853,526.			.000	0.	
TOTAL TO FORM 3885		270,061,777.	115,914,281.			10,520,872.	

MAIL TO:  
Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470  
(916) 210-6400

WEB SITE ADDRESS:  
[www.ag.ca.gov/charities/](http://www.ag.ca.gov/charities/)

**ANNUAL  
REGISTRATION RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA**

Section 12586 and 12587, California Government Code  
11 Cal. Code Regs. section 301-307, 311 and 312

Failure to submit this report annually no later than the 15th day of the 5th month after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.

State Charity Registration Number: **CT 8174**

**HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA  
PRESBYTERIAN HOMES (DBA: BE.GROUP)**

Name of Organization

**516 BURCHETT STREET**

Address (Number and Street)

**GLENDAL, CA 91203**

City or Town, State and ZIP Code

Check if:

☐ Change of address

☐ Amended report

Corporate or Organization No. **0300159**

Federal Employer I.D. No. **95-1894293**

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)**  
**Make Check Payable to Attorney General's Registry of Charitable Trusts**

Gross Receipts	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 01/01/2017 ending 12/31/2017) list:  
Gross annual revenue \$ 84,259,703. Total assets \$ 292,746,177.

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

**Note:** If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, were there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, did non-program expenditures exceed 50% of gross revenue?		X
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		X
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		X
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.		X
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.		X
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.		X
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?		X

Organization's area code and telephone number **(818) 247-0420**

Organization's e-mail address **PAMELA.CLAASSEN@HUMANGOOD.ORG**

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.

**PAMELA S. CLAASSEN, CFO CFO**

Signature of authorized officer

Printed Name

Title

Date