

1 BRIAN E. KOEGLE (SBN 218800)
bkoegle@koeglelaw.com
2 LUCAS E. ROWE (SBN 298697)
lrowe@koeglelaw.com
3 RANSOM D. BOYNTON (SBN 333262)
rboynton@koeglelaw.com
4 **KOEGLE LAW GROUP, APC**
27240 Turnberry Lane, Ste. 200
5 Valencia, California 91355
Telephone: (661)362-0813
6

7 Attorneys for Defendant
SANTA CLARITA VALLEY COMMITTEE ON AGING
8 CORPORATION, dba SCV SENIOR CENTER, a
California nonprofit corporation
9

10 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
11 **FOR THE COUNTY OF LOS ANGELES**

12 JOSE VASQUEZ, individually, and on behalf of all
others similarly situated,

13 Plaintiff,

14 vs.

15 SANTA CLARITA VALLEY COMMITTEE ON
16 AGING CORPORATION, dba SCV SENIOR
CENTER, a California nonprofit corporation; and
17 DOES 1 through 100, inclusive,

18 Defendants.
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Case No. 25STCV06096

[Hon. Laura A. Seigle, Dept. 17]

**DECLARATION OF KEVIN
MACDONALD REGARDING
FINANCIAL HARDSHIP**

Complaint Filed: March 4, 2025
Trial Date:

22 **DECLARATION OF KEVIN MACDONALD**
23

24 I, Kevin MacDonald, declare as follows:

25 1. I am the Chief Executive Officer (“CEO”) of the Santa Clarita Valley Committee on Aging
26 Corporation (“SCVCOA” or “Defendant”). I have held this position since July 2016 and have been
27 employed with SCVCOA for more than nine years. I have personal knowledge of the facts set forth in
28 this declaration, and if called as a witness, I could and would testify competently thereto.

2. I submit this declaration regarding financial hardship of SCVCOA.

I. ORGANIZATIONAL BACKGROUND

3. SCVCOA operates as a California nonprofit corporation providing essential services to seniors and individuals with disabilities in Los Angeles County. SCVCOA's mission centers on improving the quality of life for older adults through comprehensive programs, including meal delivery services, senior center operations, and wellness support. The organization employs dedicated staff members who share its commitment to serving the community's most vulnerable populations.

4. SCVCOA's core programs include: (a) **Support Services:** SCVCOA's support services department is dedicated to enhancing the well-being of seniors and their families by offering a wide range of assistance and personalized services designed to meet their evolving needs. The support services offered by SCVCOA includes caregiver support starting with an entry comprehensive assessment and the implementation of a care plan, in-home care programs with trained supervision of the care receiver, senior access to aid and assist to moderate-income populations age 50 and older. (b) **Adult Day Programs:** SCVCOA provides care and activities for adults with Alzheimer's disease, other types of dementia, post-stroke, Parkinson's or other conditions requiring assistance and supervision through the only licensed adult day care program in the Santa Clarita Valley that specializes in the care and activities. (c) **Handyworker Program:** SCVCOA offers the handyworker program to assist eligible low to moderate income city and county residents with minor home repairs with a focus on health and safety risks. (d) **Meals on Wheels Program:** SCVCOA serves approximately 1,000 meals per day to homebound seniors throughout the Santa Clarita and Antelope Valleys. (e) **In-Person Dining Program:** SCVCOA serves approximately 1,000 meals per day to seniors at different meal sites in a congregate setting to allow for socialization and the enrichment of their daily lives.

5. In 2025 alone, SCVCOA's programs served over 10,000 seniors and individuals with disabilities. Our services are intensive, requiring continuous staffing to ensure the safety, dignity, and quality of life for some of California's most vulnerable citizens.

II. DECLARANT FOUNDATION

6. As CEO, I oversee SCVCOA's budgeting, financial planning, and fiscal management. In that role, I have personal knowledge of SCVCOA's financial operations, revenue sources, program

1 expenditures, and cash flow planning.

3 **III. FISCAL YEAR STRUCTURE**

4 7. SCVCOA operates on a fiscal year basis from July 1 through June 30. SCVCOA's budgeting,
5 revenue projections, and expense allocations are structured around that fiscal year, including
6 development timelines, grant application and award cycles, and program funding schedules.

8 **IV. FINANCIAL CONDITION (2025-2026)**

9 8. SCVCOA's financial position reflects the realities of operating a non-profit organization
10 dependent on public funding to serve individuals with complex needs requiring intensive, round-the-
11 clock care.

12 9. During fiscal years 2025 and 2026, SCVCOA projects to operate at an approximate \$1,000,000
13 deficit due to operating expenses exceeding revenues. This condition reflects timing and magnitude
14 differences between revenue receipts and program costs.

16 **V. CURRENT FUNDING CONSTRAINTS**

17 10. Due to current fiscal constraints and budget allocations, SCVCOA does not presently have
18 unrestricted funds available to fund the proposed settlement.

19 11. The agreed-upon gross settlement represents a significant financial commitment for SCVCOA;
20 thus, a commitment to fund the proposed settlement at this time would require utilizing substantially
21 all available unrestricted cash reserves.

23 **VI. PROJECTED ABILITY TO FUND**

24 12. Based on anticipated revenue, grant cycles, and fiscal year planning, SCVCOA requires
25 additional time to gather sufficient funds necessary to fund the Class Action and PAGA settlement by
26 January 15, 2027, as stated in the parties' Longform Settlement Agreement.

27 13. This additional time will allow SCVCOA to responsibly plan and budget its expenses for 2026
28 and 2027.

1 I declare under penalty of perjury under the laws of the State of California that the foregoing is true
2 and correct.

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4 Executed on 2/25/2026, 2026, at Santa Clarita, California.

5 Signed by:

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7 Kevin MacDonald
8 Chief Executive Officer
9 Santa Clarita Valley Committee on Aging Corporation
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