

1 GENE HAZZARD, *In Pro Per*  
2 282 Adams Street, #6  
3 Oakland, CA 94610-4147  
4 (510) 418-0501  
5 Plaintiff, *In Pro Per*

ENDORSED  
FILED  
ALAMEDA COUNTY

SEP - 9 2021

CLERK OF THE SUPERIOR COURT

By           K. Ghee           Deputy

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
9 COUNTY OF ALAMEDA

11 GENE HAZZARD, et al.,

12 Plaintiff,

13 v.

15 MAYOR LIBBY SCHAAF, et al.,

16 Defendants.

CASE NO.: RG21106953

PLAINTIFF'S OPPOSITION TO DEFENDANT ROB  
BONTA'S DEMURRER

C.C.P. § 430.30, C.C.P. § 473

Date: October 12, 2021

Time: 9:30 a.m.

Department: 511

Trial Date: N/A

Action Filed: July 29, 2021

Reservation #: 2288680

1 Plaintiff acknowledges the use of characterizing Rob Bonta as Defendant and using his  
2 current position of Attorney General as Defendant. This was an inadvertent, excusable mistake  
3 under C.C.P. § 473. [*Viles v. State of California*, 66 Cal.2nd 24, 27 (1967)] The courts have been  
4 dispositive in granting plaintiffs relief. Honest mistakes of law must be liberally construed. As  
5 such, a remedial solution would be to remove the “caption” of “Attorney General” as Defendant.

6 It is an abuse of discretion when the Plaintiff has made a reasonable argument for relief  
7 and the Court has denied such argument. There is no injury or prejudice by removing “Attorney  
8 General” describing Rob Bonta’s title.

9 As one of several co-authors in a related lawsuit [RG19005204] filed by the Jobs and  
10 Housing Coalition against members of the Oakland City Council for their approval of Resolution  
11 87485 at a Special City Council Meeting on December 14, 2018.

12 Resolution 87485 reversed the certified election results/findings of the November 6, 2018  
13 General Election Ballot Measure “The Children’s Initiative of 2018” also known as Measure  
14 AA. [See Exhibit] Measure AA required two-thirds voter approval for passage as was stated by  
15 the impartial analysis of Defendant City Attorney Barbara Parker. Measure AA had failed. The  
16 Council’s action approving Resolution 87485, stating that Measure AA had passed, both  
17 Defendant Rob Bonta, and CEO of Oakland Promise, Mialisa Bonta spoke in support of the  
18 Council’s Resolution 87485.

19 On February 1, 2019, Plaintiff Jobs and Housing Coalition filed a lawsuit in Alameda  
20 County Superior Court, RG19005204 against the City Council’s action of December 14, 2018  
21 and subsequently was granted Plaintiff’s Motion on the Pleadings by Alameda County Superior  
22 Court Judge Ronni MacLaren on October 15, 2019, stating, the “City is barred from enforcing  
23 Measure AA because the ballot measure unambiguously advised voters that Measure AA would  
24 require two-thirds of the votes to pass. Allowing Measure AA to be enacted with less than two-  
25 thirds of the votes would constitute a ‘fraud on the voters.’” (Judicial Notice) Both Defendants  
26 Rob Bonta and CEO Mialisa Bonta of Oakland Promise were indifferent to the harm and injury  
27 to the voters.  
28

1 Oakland Promise was an integral part of Measure AA and codified in section 1607 of the  
2 Oakland City Charter where there is one-third of the revenue stream dedicated to the private  
3 organization known as Oakland Promise.

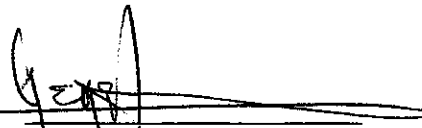
4 The Jobs and Housing Coalition's favorable judgment granted by Alameda County  
5 Superior Court Judge Ronni MacLaren is currently on appeal. The date is uncertain for review.

6 In the instant matter of Plaintiff's lawsuit RG21106593, the legal status of Oakland  
7 Promise as a 501(c)(3) tax-exempt non-profit public benefit corporation is being challenged, thus  
8 the causal relationship between Plaintiff's lawsuit RG21106593 and Plaintiff Jobs and Housing  
9 Coalition's lawsuit RG19005204, because they both include the organization known as Oakland  
10 Promise.

11 Contrary to Defendant's claim that Plaintiff "fails to establish standing," [Demurrer, p.2,  
12 line 8] this is controverted by Plaintiff's donation to Oakland Promise on March 25, 2020 and the  
13 acknowledgement of Plaintiff's donation #28823441 [Exhibit A], allowing Plaintiff to bring  
14 forth this action. Taken as a whole or in part, Plaintiff has provided legally sufficient evidence  
15 [C.C.P. §§ 451-452] to support if not all/or in part the cause of action provided herein Plaintiff's  
16 Complaint.

17 Discretionary relief ought to be granted, "where the law favors trial and the disposition on  
18 the merits," leave to amend without prejudice.

19  
20 DATED: Sept 9, 2021 Respectfully submitted,

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24 Gene Hazzard  
25 Plaintiff  
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1 GENE HAZZARD, *In Pro Per*  
2 282 Adams Street, #6  
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8 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
9 COUNTY OF ALAMEDA  
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11 GENE HAZZARD, et al.,  
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14 v.  
15 MAYOR LIBBY SCHAAF, et al.,  
16 Defendants.  
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CASE NO.: RG21106953

MEMORANDUM OF POINTS AND AUTHORITIES

Date: October 12, 2021

Time: 9:30 a.m.

Department: 511

Trial Date: N/A

Action Filed: July 29, 2021

Reservation #: 2288680

1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2  
3 **INTRODUCTION**

4 Plaintiff Gene Hazzard, *In Pro Per*, brings this action on behalf as a donor to Oakland  
5 Promise (Receipt #28823441) [Exhibit A] and all individuals, businesses, and organizations, all  
6 of whom have similarly made donations to the organization known as Oakland Promise and have  
7 received a receipt and a thank-you letter from Chief Executive Officer Mialisa Bonta  
8 acknowledging their donation. Thus, Plaintiff has standing, and has demonstrated sufficient  
9 connection to and harm from the action challenged to support the Plaintiff's participation in this  
10 case, contrary to Defendant's admonition otherwise [Demurrer, p. 3].

11 Prior to recently becoming Attorney General, Defendant was listed as one of the  
12 co-authors of the Children's Initiative of 2018 also known as Measure AA, appearing on the  
13 November 6, 2018 General Election Ballot [Exhibit B].

14 Measure AA was a special \$198 parcel tax, and City Charter amendment requiring two-  
15 thirds voter for approval for passage. The nature of the Ballot controversy is articulated in the  
16 lawsuit filed by the Jobs and Housing Coalition [RG19005204] on February 1, 2019 and the  
17 subsequent ruling by Alameda County Superior Court Judge Ronni MacLaren granting judgment  
18 to the Jobs and Housing Coalition on the Motion to Dismiss on the Pleadings, October 15, 2019,  
19 which is currently on appeal by the City. [Exhibit C]

20 **SUMMARY OF ALLEGATION**

21 There is an ancillary relationship between Plaintiff's lawsuit [RG21106593] and that of  
22 the Jobs and Housing Coalition [RG19005024] because of the integral component of Oakland  
23 Promise in Measure AA and Oakland Promise being codified in section 1607 of the Oakland  
24 City Charter.

25 It should be noted that Defendant Rob Bonta participated as one of the co-authors of the  
26 ballot measure and spoke in support of it, as did his wife, CEO of Oakland Promise, Mialisa  
27 Bonta of the City Councils action in approving Resolution 87485 on December 14, 2018, which  
28 reversed the certified November 6, 2018 of the Alameda County Registrar of Voters, stating that

1 Measure AA had failed. The Council's action approving Resolution 87485 stating Measure AA  
2 had passed. Although Defendant Rob Bonta was not in his official capacity as Attorney General  
3 and did not have a vote, but as a co-author of Measure AA, Defendant Bonta exercised influence  
4 on the ultimate Council's decision approving Resolution 87485 which was "Fraud on the Voter."

5 Plaintiff does acknowledge the inadvertent excusable mistake (C.C.P. § 473) [*Viles v.*  
6 *State of California*, 66 Cal.2d 24, 27 (1967)]. Discretionary relief ought to be granted.

7 **LEGAL STANDARD**

8 The record reveals that Plaintiff Has provided sufficient legal evidence to the Court  
9 which is uncontroverted and that the principles of Oakland Promise and other unnamed  
10 individuals have committed fraud on the donors. [18 U.S.C. § 1028 (a)(7)]. The Chief Executive  
11 Officer of Oakland Promise has filed three 990 forms for calendar years 2017, 2018, and 2019  
12 [Judicial Notice]. In 2017 there were two 990 filings, one by Susan Stutzman, President of the  
13 East Bay College Fund – EIN 54-2103707 [Filing date 2018] and the other by Mialisa Bonta  
14 C.E.O. of Oakland Promise, but the filing was for East Bay College Fund with an EIN of 54-  
15 2103707 [Exhibit D], while appearing on GuideStar [the platform for Non-Profits] under the  
16 name of Oakland Promise with EIN 54-2103707. [Exhibit E]

17 Defendant Mayor Libby Schaaf, nor C.E.O. Mialisa Bonta of Oakland Promise have yet  
18 to provide and documentation from the legally authorized agency [the Internal Revenue Service  
19 (“IRS”)] Oakland Promise legal Status as a 501(c)(3) tax-exempt non-profit public benefit  
20 corporation or the California Department of Justice, the Attorney General [Charitable Trust  
21 Division] and the issuance of the Certificate of Merger required under California Corporations  
22 Code § 6010(a) of the affirming a merger between Oakland Promise and the East Bay College  
23 Fund.

24 On March 3, 2020 Defendant City Attorney Barbara Parker's legal opinion regarding the  
25 legal status of Oakland Promise, opined, "Prior to 2019 Oakland Promise was not incorporated  
26 as a 501(c)(3) Non-Profit. Similarly, in a response letter of September 17, 2020 to Plaintiff's  
27 public records request of September 7, 2020 regarding the legal status of Oakland Promise as a  
28 501(c)(3) tax-exempt non-profit, public benefit corporation, Attorney General Xavier Becerra

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MEMORANDUM OF POINTS AND AUTHORITIES

1 stated, "Oakland Promise has never filed an application for a non-profit, nor is there any  
2 documentation of a merger." (Judicial Notice)

3 **ARGUMENT**

4 Plaintiff has provided compelling evidence (C.C.P. § 452) supporting Plaintiff's causes of  
5 action.


6 While Plaintiff acknowledges an inadvertent excusable (C.C.P. § 473) mistake of  
7 ascribing Attorney General to Defendant Rob Bonta in his current capacity it does not excuse his  
8 previous participation in influencing the City Council decision on December 14, 2018 resolution  
9 87485, reversing the November 6, 2018 certified election results of Ballot Measure AA that  
10 failed to receive two-third voter approval for passage. Resolution 87485 stated "Measure AA  
11 passed," resulting in fraud on the voters.

12 **CONCLUSION**

13 Plaintiff's Opposition to Defendant Rob Bonta's Demurrer should be granted, with leave  
14 to amend without prejudice. It would be an abuse of the Court's discretionary obligation to deny  
15 the Plaintiff to have the opportunity to present the merits of the Plaintiff's Complaint at trial.

16  
17 Dated: Sept. 9, 2021

Respectfully submitted,

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21 Gene Hazzard  
22 Plaintiff, In Pro Per  
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MEMORANDUM OF POINTS AND AUTHORITIES

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MEMORANDUM OF POINTS AND AUTHORITIES



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8 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
9 COUNTY OF ALAMEDA  
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11 GENE HAZZARD, et al.,  
12 Plaintiff,  
13 v.  
14 MAYOR LIBBY SCHAAF, et al.,  
15 Defendants.  
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CASE NO.: RG21106953

REQUEST FOR JUDICIAL NOTICE IN SUPPORT  
OF PLAINTIFF'S OPPOSITION TO ATTORNEY  
GENERAL ROB BONTA'S DEMURRER TO  
COMPLAINT

Date: October 12, 2021  
Time: 9:30 a.m.  
Department: 511

Trial Date: N/A  
Action Filed: July 29, 2021

Reservation #: 2288680

1 Plaintiff Gene Hazzard respectfully requests this Court take judicial notice of the  
2 following documents cited herein in support of Plaintiff's Opposition to Defendant Attorney  
3 General Rob Bonta's Demurrer to Plaintiff's Verified Complaint.

4 This request is made pursuant to Evidence Code § 452(h), which allows a court to take  
5 judicial notice of any fact that is reasonable and just and should be liberally applied and the  
6 power freely exercised to carry out the policy in favor of the trial on the merits. C.C.P. § 473  
7 [*Salazar v. SteelmanI*, 22 Cal.App.2d 402 (1937); *Viles v. State of California*, 66 Cal.2d 24  
8 (1967)] ... but that an honest mistake is excusable, the determining factor being the  
9 reasonableness of the misconception.

10 **JUDICIAL NOTICE IN THE MATTER OF HAZZARD v. SCHAAF RG21106593**

11 NATURE OF THE CONTROVERSY

12 VERIFIED COMPLAINT

13 **Page 2, ¶¶ 4-5**: No lawful legal status as a 501(c)(3) tax-exempt, non-profit public  
14 benefit corporation. [**Exhibits1, 1(a)**]

15 **Page 3, ¶ 7**: Plaintiff's electronic donation to Oakland Promise Receipt #2882441 with  
16 tax ID #45-2014630, March 25, 2020. Page 3, ¶ 12 Plaintiff received thank-you letter for  
17 donation to Oakland Promise from Mialisa Bonta, Chief Executive Officer for the organization  
18 known as Oakland Promise with tax ID #54-2103707 [**Exhibit 3**]

19 **Page 4, ¶ 14**: September 7, 2019 Plaintiff's public records request to California Attorney  
20 General regarding Oakland Promise's legal status as a 501(c)(3) organization and a merger.  
21 [**Exhibit 5**]

22 **Page 4, ¶ 15**: September 17, 2019 response letter from Attorney General to Plaintiff  
23 September 7, 2019 PRR "Oakland Promise has never filed documentation indicating the  
24 organization is a 501(c)(3). [**Exhibit 5(a)**]

25 **Page 4, ¶ 16**: City Attorney Barbara Parker's legal opinion of Oakland Promise's legal  
26 status as a non-profit [March 3, 2020] "Prior to 2019, Oakland Promise was not incorporated as a  
27 non-profit." [**Exhibit 22(b)**]

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REQUEST FOR JUDICIAL NOTICE IN SUPPORT OF PLAINTIFF'S OPPOSITION  
TO ATTORNEY GENERAL ROB BONTA'S DEMURRER TO COMPLAINT

1 **Page 4, ¶ 20:** Pursuant to California Corporations Code § 6010(a), which states in part,  
2 “A public benefit corporation may merge with any domestic corporation, foreign corporation (§  
3 171) or other business entity (§ 5063.5). However, without the prior written consent of the  
4 Attorney General, a public benefit corporation may only merge with another public benefit  
5 corporation ...” [Exhibit 2]

6 **Page 6, ¶ 23:** Schaaf and Bonta’s unsubstantiated claims that Oakland Promise is a  
7 501(c)(3) “When East Bay College Fund voted to merge with Oakland Promise last July, now as  
8 a merged organization.” [Exhibit 7]

9 **Page 9, ¶ 43:** Oakland Promise’s fiscal sponsor was Oakland Public Education Fund  
10 (“OPEF”) from 2016 to June 2019. [Exhibit 4(a)]

11 **Page 26, ¶ 136:** Third Cause of Action 18 U.S.C. § 1028(a)(7) Fraud.

12 **Page 30, ¶ 143:** Fourth Cause of Action IRS Form 990 is an information tax form that  
13 most tax-exempt organizations must file annually.

14  
15 DATED: Sept. 9, 2021      Respectfully submitted,

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19 Gene Hazzard  
20 Plaintiff

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REQUEST FOR JUDICIAL NOTICE IN SUPPORT OF PLAINTIFF’S OPPOSITION  
TO ATTORNEY GENERAL ROB BONTA’S DEMURRER TO COMPLAINT

1 GENE HAZZARD, *In Pro Per*  
2 282 Adams Street, #6  
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8 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
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11 GENE HAZZARD, et al.,

12 Plaintiff,

13 v.

14 MAYOR LIBBY SCHAAF, et al.,

15 Defendant.  
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17

CASE NO.: RG21106953

[PROPOSED] ORDER GRANTING PLAINTIFF  
GENE HAZZARD'S REQUEST FOR JUDICIAL  
NOTICE IN OPPOSITION TO DEFENDANT  
ATTORNEY GENERAL ROB BONTA'S  
REQUEST IN SUPPORT OF DEMURRER TO  
COMPLAINT

Date: October 12, 2021

Time: 9:30 a.m.

Department: 511

Trial Date: N/A

Action Filed: July 29, 2021  
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1 Plaintiff, Gene Hazzard's Request for Judicial Notice came on regularly for hearing in  
2 this Court on October 12, 2021.

3 The Court has reviewed the Request, the accompanying papers, and the pleadings on file  
4 in this action. For the reason stated in the Request, and for good cause appearing, Plaintiff's  
5 request is hereby GRANTED.

6 The Court will take judicial notice pursuant to Evidence Code § 452(c).

7  
8 IT IS SO ORDERED.

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10 Dated:

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12 Judge of the Superior Court  
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[PROPOSED] ORDER GRANTING PLAINTIFF GENE HAZZARD'S REQUEST FOR  
JUDICIAL NOTICE IN OPPOSITION TO DEFENDANT ATTORNEY GENERAL  
ROB BONTA'S REQUEST IN SUPPORT OF DEMURRER TO COMPLAINT

1 GENE HAZZARD, *In Pro Per*  
2 282 Adams Street, #6  
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8 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
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CASE NO.: RG21106953

[PROPOSED] ORDER SUSTAINING PLAINTIFF  
GENE HAZZARD'S OPPOSITION TO  
ATTORNEY GENERAL ROB BONTA'S  
DEMURRER TO THE COMPLAINT

Date: October 12, 2021  
Time: 9:30 a.m.  
Department: 511

Trial Date: N/A  
Action Filed: July 29, 2021

1 The Opposition by Plaintiff, Gene Hazzard, to Defendant, Rob Bonta, Attorney General's  
2 Demurrer to the Complaint came on for hearing in this Court on October 12, 2021.

3 Plaintiff represented himself and Defendant was represented by counsel.

4 Having considered the Complaint on file in this action, the Demurrer, the Opposition  
5 thereto, the judicial notice, and the arguments of the parties, and good cause appearing, the Court  
6 finds pursuant to Code of Civil Procedure § 473, "excusable mistake" with assignment of current  
7 Attorney General title to Defendant Rob Bonta. This was in error and can be remedied by  
8 removal of such designation and further, this Court for reasonable causes of action for the  
9 Complaint, therefore the Court grants to Plaintiff with leave to amend without prejudice.

10 Plaintiff shall prepare a Judgment sustaining Plaintiff's Opposition to Defendant's  
11 Demurrer and send it to Respondent per California Rules of Court, Rule 3.1312 before  
12 submitting it to the Court.

13  
14 IT IS SO ORDERED.

15  
16 Dated:

17 \_\_\_\_\_  
18 Judge of the Superior Court  
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[PROPOSED] ORDER SUSTAINING PLAINTIFF GENE HAZZARD'S OPPOSITION TO  
ATTORNEY GENERAL ROB BONTA'S DEMURRER TO THE COMPLAINT

EXHIBIT [A]

RECEIPT FOR PLAINTIFF'S DONATION TO OAKLAND PROMISE  
#28823441/THANK YOU LETTER

EXHIBIT [B]

MEASURE AA BALLOT MEASURE/CO-AUTHOR ROB BONTA  
/ MAYOR SCHAAF SIGNATURE ON RECEIPT OF PETITIONS

EXHIBIT [C]

JUDGE RONNIE MACLAREN GRANTING JUDGMENT ON  
ON MOTION ON PLEADING JOBS & HOUSING COALITION  
CASE #RG19005204 OCTOBER 15, 2019

EXHIBIT [D]

TWO 990 FILINGS FOR CALENDAR YEAR 2017 EMPLOYER  
IDENTIFICATION NUMBER 54-2103707  
FILED BY SUSAN STUTZMAN, PRESIDENT EAST BAY COLLEGE  
FUND AND CEO MIALISA BONTA, [OAKLAND PROMISE]

EXHIBIT [E]

GUIDE STAR AND OAKLAND PROMISE EIN: 54-2103707



# **EXHIBIT A**

# Official Donation Receipt

For Income Tax Purposes

EXHIBIT 3

CAMPAIGN CONTACT EMAIL

maggie@oaklandpromise.org

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RECEIPT NUMBER (OID) 28823441

ORGANIZATION NAME Oakland Promise

ORGANIZATION ADDRESS 300 Frank H Ogawa Plaza, Suite 430  
Oakland, CA 94612

FEDERAL TAX ID 43-2014630

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DATE DONATION RECEIVED Mar 25, 2020

RECEIPT ISSUE DATE 03/25/2020

DONATED BY GENE HAZZARD

DONOR ADDRESS 282 ADAMS STREET #6  
OAKLAND, CA 94610

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AMOUNT \$50.00

DONATION TYPE One-Time

LOCATION RECEIPT ISSUED 300 Frank H Ogawa Plaza, Suite 430  
Oakland, CA 94612

AUTHORIZED SIGNATURE Mialisa Bonta, CEO, Oakland Promise

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**TAX DEDUCTIBILITY**

We are a 501(c)3 tax-exempt organization and your donation is tax-deductible within the guidelines of U.S. law. To claim a donation as a deduction on your U.S. taxes, please keep your donation receipt as your official record.

300 Frank H Ogawa Plaza, Suite 430  
Oakland, CA 94612



EXHIBIT 3(a)

info@oaklandpromise.org  
www.oaklandpromise.org  
510-836-8900

Gene Hazzard  
282 ADAMS STREET #6  
OAKLAND, CA 94610

March 25, 2020

Dear Gene,

Thank you for your donation of \$50 on March 25, 2020 to support Oakland Promise. Your contribution enables Oakland Promise to ensure that every child in Oakland graduates high school with the expectations, resources, and skills to complete college and be successful in the career of their choice. Your generosity will help Oakland Promise achieve our bold goal of dramatically increasing the number of college graduates in Oakland and creating economic mobility through educational opportunity.

Oakland Promise weaves together multiple initiatives along the cradle-to-career continuum, holistically supporting children and families. In July 2019, after successfully partnering for three years, East Bay College Fund and Oakland Promise merged to form a single organization under Oakland Promise's name. This union helps amplify our impact through four programs serving children and families at critical junctures:

- *Brilliant Baby* promotes a college-going culture from babies' earliest days by offering under-resourced families college savings accounts, financial coaching, educational workshops, and supportive community;
- *Kindergarten to College* provides early college scholarships, college visits, and curricular resources to support students' transitions from elementary, middle, and high school;
- *College Access* runs school-based education hubs featuring post-secondary application and scholarship assistance, internship access, and career-planning services; and
- *College Scholarships and Completion* facilitates connections between students and colleges through persistence services, such as scholarships, mentorships, and counseling.

Thank you for playing an instrumental role in creating real opportunity for Oakland's children and families. We look forward to working with you to ensure all Oakland students, regardless of background, have the support they need to pursue the career of their dreams.

With sincere gratitude,

Mia Bonta,

Chief Executive Officer

**EXHIBIT B**

# CITY OF OAKLAND MEASURE AA

<b>AA</b>	Shall the measure amending Oakland's Charter for the purposes of funding services to: expand access to early childhood and preschool education; improve high school and college graduation and career readiness; provide mentoring and college financial assistance; by establishing a \$198, 30-year parcel tax for single family parcels and specified rates for other parcel types, raising approximately \$25,000,000 - 30,000,000 annually, with citizen's oversight, and exemptions for low-income households and others, be adopted?	<b>YES</b>
		<b>NO</b>

## CITY ATTORNEY'S BALLOT TITLE AND SUMMARY OF MEASURE AA

The City Attorney has prepared the following title and summary of the chief purpose and points of the proposed measure:

**BALLOT TITLE:**

Proposed Amendment to the Oakland City Charter Creating the Children's Initiative of 2018 and Approving a Parcel Tax to Fund Early Childhood Education and College Readiness Programs

**BALLOT SUMMARY:**

This measure would amend the City Charter to add Article XVI, "The Children's Initiative of 2018", and authorize a thirty-year annual special parcel tax. The tax revenue could be used only for the purposes specified in the measure, which include the following:

- 62% would be used to support programs to expand access to and quality of early childcare and education and preschool to increase educational outcomes and reduce educational inequality.
- 31% would be used to reduce disparities in postsecondary education outcomes, and increase college awareness and expectations, college savings, family economic well-being, college and career access, college application, enrollment, admission rates, affordability and graduation rates.
- 7% would be used for oversight and accountability costs including the cost of operating the Citizens' Oversight Commission ("Commission") established by the measure, staffing, operations, audits, implementation planning, outreach and independent third-party evaluations.

This measure creates a new City staff position to serve as the Children's Initiative accountability officer. This measure establishes guidelines for programs funded by tax revenue ("Guidelines") for the first five years. After the first five years, Guidelines would be developed by the accountability officer and approved by the Commission. The Commission would be appointed by the Mayor subject to City Council confirmation, to oversee programs funded by this measure and perform other tasks. The Commission would select a nonprofit or government agency to administer

the funds.

The parcel tax would be imposed through fiscal year ("FY") 2048-2049. The tax for each single-family residential parcel is \$198. For multiple unit residential parcels, the tax is \$135.25 per occupied unit. For non-residential parcels, the tax would vary depending on parcel frontage and square footage, based on the formula specified in the measure. Exemptions from the parcel tax would be available to qualifying low-income households, low-income senior households, and affordable housing projects. The City would provide a rebate of 50% of the tax to qualifying tenants in single-family homes that have been foreclosed upon.

Beginning in FY 2020-2021, and each year thereafter, the City Council could increase the parcel tax by making one of the following findings:

- The cost of living in the immediate San Francisco Bay Area, as determined by the U.S. Department of Labor, has increased, or
- California per capita personal income, as determined by the California Department of Finance, has increased.

The increase in the parcel tax could not exceed the greater of the verified increase in the cost of living in the Bay Area using 2019 as the index year and the California per capita personal income, using FY 2018-2019 as the index year.

Passage of this measure requires approval by two-thirds of the voters who cast ballots. A "yes" vote will approve the parcel tax; a "no" vote will reject the parcel tax.

s/BARBARA J. PARKER  
City Attorney

## CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE AA

This measure would amend the Oakland City Charter to add Article XVI, "The Children's Initiative of 2018", and authorize a thirty-year annual parcel tax from fiscal year ("FY") 2019-2020 through FY 2048-2049.

The parcel tax revenue would be used solely to fund three new funds, with the revenue allocated as follows:

- 62% to the Early Education Fund,
- 31% to the Oakland Promise Fund, and
- 7% to the Oversight Accountability and Evaluation Fund.

See the Ballot Summary for details of allowable uses of the revenue in each fund.

This measure would create a new City staff position, funded by the tax revenue, to serve as the accountability officer to oversee the programs funded by the measure. This measure would establish a Citizens' Oversight Commission ("Commission"); the Mayor would appoint members subject to City Council confirmation.

After it receives the accountability officer's recommendation, the Commission would select a nonprofit agency, government agency or City department, as specified in the measure, to administer the funds, and submit its selection to the City Council for approval. The Council must approve or reject the Commission's recommendation. First 5 Alameda County (a County agency) or another public entity would administer the Early Education Fund for the first five years. The measure requires independent financial audits of fund expenditures and external evaluations of the entities administering the funds.

This measure would establish guidelines for the programs funded by the measure; those guidelines cannot be amended for the first five years. After the first five years, the accountability officer would develop the guidelines and the Commission would approve them. The measure would establish additional requirements for the Early Education Fund for the first five years, and thereafter unless the Commission recommends and the City Council decides that they shall no longer apply.

The tax for each single-family residential parcel would be \$198. For multiple unit residential parcels, the tax would be \$135.25 per occupied unit. For non-residential parcels, the tax would vary depending on parcel frontage and square footage based on a formula specified in the measure. For hotels, the tax would depend on the percentage of transient occupancy based on a formula specified in the measure.

Exemptions from the parcel tax would be available to qualifying low-income households, low-income senior households, and affordable housing projects as defined in the measure. The City would provide a rebate of 50% of the tax to qualifying tenants in foreclosed upon single-family homes who paid a parcel tax.

Each year beginning in fiscal year 2020-2021, the City Council, after making certain findings, may increase the parcel tax by the greater of the increase in the Bay Area cost

of living or the increase in California per capita personal income.

This measure was placed on the ballot by a petition signed by the requisite number of voters. This special tax measure requires a two-thirds vote for passage.

s/BARBARA J. PARKER  
City Attorney

## ARGUMENT AGAINST MEASURE AA

This is one of the largest parcel tax proposals in Oakland's history.

It was put on the ballot without community input and without a plan on how to spend the \$30,000,000 a year the measure would generate. Lost in the details of the measure is the fact that the money can be used to fund the growing bureaucracy of the city.

We share the wonderful goals of this 15-page ballot measure. Unfortunately, we don't see any realistic steps to reaching them. "Give us the money and we'll figure out how to do it" is not acceptable.

Who controls the estimated \$30 million annually? New, unnamed city employees. But nothing in this measure holds public employees accountable for all this money! A "Citizens' Oversight Commission" is created, but its members would be handpicked by city bureaucrats.

The "Oakland Promise Fund" is full of promises to "increase early college awareness and expectations" and "increase college persistence and graduation rates." How? What exactly is the plan? There is no plan. Over and over we've seen similar taxes raising money with good intentions but without clear programs. Local organizations are promised funding and taxpayers get the bill.

While we share Mayor Libby Schaaf's commitment to address persistent problems with the Oakland schools, this initiative is deeply flawed. Our children deserve better! This measure will last 30 years, long past the term of this Mayor.

Oakland children, born today will be over 30 before this tax expires.

Rather than work with the Council or the School District to prioritize funding for Oakland's children, Schaaf is passing the buck to homeowners without a realistic plan.

Despite the feel good language, this 'Initiative' is nothing but another thinly disguised attempt to raise more money for programs that sound good but yield little results.

Please vote NO!

s/GEORGIA W. RICHARDSON

Property Owner

s/VITO ESPOSITO

Homeowner

s/KAREN FRANCISCO

Homeowner

s/HOMAYOUN GHADERI

Homeowner

s/GRANT CHAPPELL

Homeowner

## REBUTTAL TO ARGUMENT AGAINST MEASURE AA

In Oakland, 43% of students enter school kindergarten ready and only 15% earn college degrees. Measure AA increases graduation rates for more than 10,000 children annually, while making college more affordable through scholarships and mentorships.

Our opponents' argument isn't rooted in facts. Over 400 community members participated in drafting this measure. Measure AA includes strict guidelines to ensure funds are spent wisely and exclusively on early education and college access and completion programs, including annual audits, external evaluations, an automatic sunset, and an accountability officer to oversee spending. An independent citizens' oversight commission - not City Council or OUSD - approves funding guidelines regularly, with mandatory representation for homeowners, parents, students, and teachers. Administrative expenses are capped at 7%. Measure AA includes exemptions for low-income households and seniors, and affordable housing.

Over 2,000 Oakland children are born into poverty annually, and only a third of African American, Latino and low-income students enter school kindergarten ready. Measure AA expands quality, affordable preschool for all 4-year-olds from low-income backgrounds and provides children with the financial aid they need to graduate from college. Research shows that early education produces returns on investment of up to \$9 for every dollar spent, including reduced taxpayer costs in welfare and public safety.

Measure AA is endorsed by local teachers and Lt. Gov. Gavin Newsom, Congresswoman Barbara Lee, Mayor Libby Schaaf, Assemblyman Rob Bonta, NAACP Oakland, Latino Education Network, Alameda Labor Council, SEIU 1021, Oakland Parents Together, and many more. Vote YES on Measure AA.

[www.YesonMeasureAA.com](http://www.YesonMeasureAA.com)

s/MICAH WEINBERG

President, Bay Area Council Economic Institute

s/BARBARA LESLIE

Businessperson & Civic Leader

s/CARMINA PORTEA

Oakland Transitional Kindergarten (TK) Teacher

s/ELIZABETH ACOSTA-CROCKER

Parent and Former Preschool Director and Head Teacher

s/GENA LEWIS

Oakland Pediatrician & Medical Director

## FULL TEXT OF MEASURE AA

### SEC. 1. Title.

This Act shall be known and may be cited as "The Children's Initiative of 2018."

### SEC. 2. Findings and Declarations.

The People of the City of Oakland hereby find and declare the following:

A. Regardless of the zip code of their birth, the children of Oakland are our future and will provide the leadership, creativity, and productivity to strengthen and sustain the quality of life in our City.

B. Research shows that 90% of a child's brain develops during the first five years of life, and this critical period is a window of opportunity to lay the foundation for all of the years that follow.

C. Only 43% of assessed Oakland Unified School District (OUSD) students entered school "kindergarten-ready," and more specifically, while 82% of white students and 82% of children from families making more than \$100,000 entered kindergarten-ready, just 36% of African American students, 29% of Latino students, and 34% of students from families making less than \$35,000 were ready for kindergarten in 2015.

D. Parents and caregivers and support for them are crucial to a child's development, but many marginalized families, including the working poor, are unable to access quality child care, early education services, particularly in preschool deserts, and post-secondary educational support. The homeless population in Oakland in particular includes hundreds of children who cannot equitably access the educational system.

E. Studies have shown that workforce compensation for early educators is one of the most effective guarantees of quality early education, and low compensation for early educators combined with a lack of outreach to immigrant and newcomer communities drives turnover and hampers the ability to attract and retain skilled educators, which in turn undermines stable, continuous relationships that are essential to children.

F. Kindergarten readiness has a demonstrated impact on success in a child's early elementary school years, and research suggests that students who are not reading proficiently by 3rd grade are four times less likely to graduate by age 19 than their peers who are proficient readers. Poverty compounds the effect of third grade literacy on high school graduation rates. Students who face poverty and are not proficient readers are 13 times less likely to graduate than proficient readers from wealthier families.

G. Research demonstrates that public investment in quality early education programs produces some of the highest returns on investment, with up to \$8.90 for every public dollar we spend, with reduced costs for special education, welfare, and public safety.

H. Over a lifetime, college graduates will earn up to \$1 million more than those with a high school diploma, and

college graduates are far less likely to suffer from poverty, unemployment, poor health outcomes, or to be involved with the criminal justice system.

I. In 2016, only 51% of OUSD graduates completed the comprehensive course requirements for enrollment in a California state university, including just 33% of African American graduates and 53% of Latino graduates, compared to 71% of white graduates.

J. According to OUSD's latest data, only 15% of OUSD high school students will have a Bachelor's degree within 6 years of graduating from high school, and just 19% will have a 2-year college and/or 4-year degree.

K. 63.4% of the OUSD class of 2016, including just 54% of African American students and 59% of Latino students, enrolled in 2-year or 4-year colleges the fall after graduating, compared to 79% of White students.

L. Educational achievement is a strong social determinant of health. At age 25, U.S. adults without a high school diploma can expect to die nine years sooner than college graduates. By 2011, the prevalence of diabetes had reached 15 percent for adults without a high school education, compared with seven percent for college graduates.

M. Professionals in many industries have long recognized the value of joining together in professional organizations to facilitate their participation in training opportunities, provide a collective voice to improve their professions, and make it easier for them to jointly provide feedback to policymakers. However, early educators face barriers to participating in professional organizations, including low pay, high turnover, and isolation of the workforce. Facilitating early educators' participation in professional organizations would help to strengthen and professionalize the workforce, which would in turn improve the quality and stability of early education paid for with city funds, including for city employees.

N. Low- and moderate-income students with as little as \$500 in dedicated savings for post-secondary education are three times more likely to attend college and four times more likely to graduate from college than youth without college savings.

O. All students have the capacity to learn and be successful, but current systems, policies, and norms cumulatively benefit certain populations and disadvantage others, and thus reinforce and perpetuate inequities, such as those related to race, income, wealth, and language background, which ultimately affect educational, health, wealth, and general life outcomes. As a result, the City has a fundamental interest in working across traditional silos to comprehensively support educational equity from a child's earliest days.

### SEC. 3. Purpose and Intent.

In enacting the Children's Initiative, it is the purpose and intent of the people of the City of Oakland to expand support for children from their earliest years until their successful completion of a two-year college, four-year college, accredited technical degree, and/or certificate. The



# CITY AUDITOR'S IMPARTIAL ANALYSIS OF MEASURE AA

## Summary

This Measure, if adopted by two-thirds of voters, authorizes the City of Oakland to collect an annual parcel tax for a period of thirty (30) years. The use of proceeds would be restricted to the objectives of the Measure: to fund early education and 'Oakland Promise.' The Measure would take effect the day after the vote is declared by Oakland City Council.

The Early Education Fund would provide support to programs expanding access to, or enhancing, early child-care and preschool education.

The Oakland Promise Fund provides support such as mentoring, college savings, and scholarships, to ensure every Oakland public school student graduates high school and college.

The City would designate 62% of revenues collected to the Early Education Fund and 31% to the Oakland Promise Fund. The City estimates 20,000 children would benefit from this funding. The remaining 7% of revenue collected would be deposited into an Oversight, Accountability, and Evaluations Fund.

## Financial Impact

The Finance Department estimates approximately \$30 million in revenue would be generated annually. The City would expend approximately \$2.1 million annually to manage the funds and administer the programs.

The parcel taxes as proposed in this Measure are shown here:

Unit Type	Proposed Measure Tax Rate
Single Family Residential	\$198.00
Multiple Unit Residential	\$135.25
Non-Residential	Various rates*

\* The tax for Non-Residential Parcels is calculated using both frontage and square footage measurements to determine total single family residential unit equivalents.

Low-income and senior households, and rental housing owned by nonprofit corporations and nonprofit-controlled partnerships for senior, disabled, and low-income households may request tax exemptions or modifications.

The City would provide a rebate of one half (1/2) of the tax and subsequent increases to tenants in single family homes that have been foreclosed upon who have paid this proposed parcel tax through a pass-through.

The Oakland City Council may increase the parcel tax established by this Measure, each year, beginning in Fiscal Year 2020-21 and thereafter, based on the greater of:

1. An increase in the U. S. Department of Labor San Francisco Bay Area cost of living adjustment, or
2. An increase in the California Department of Finance per capita personal income.

## City of Oakland Programs for Youth

The City of Oakland supports various and multiple programs for children and youth. Each year, the City sets aside a portion of its unrestricted General Purpose fund to support programs such as Head Start, which promotes school readiness for children from low income families; and the Kids First! Fund, which provides grants to approximately 150 community-based, non-profits, and Oakland Unified School District programs. In total, the City spends approximately \$36 million each year on such programs that benefit Oakland's youth.

## Disclaimer

The Office of the City Auditor has not audited and, as such, has not validated the City of Oakland Finance Department's financial and statistical analysis that supports this Measure. References to this data in our independent analysis represent the best data available at this time.

## ARGUMENT IN FAVOR OF MEASURE AA

Measure AA will invest in early childhood education and increase high school and college graduation rates for more than 10,000 Oakland children annually. By voting YES, we will dramatically expand access to quality affordable preschool for children from low-income backgrounds, and increase access to and graduation from 2- or 4- year colleges and trade certificates by providing mentoring and scholarships.

In Oakland, 20% of residents live below the poverty level, and every year more than 2,000 children are born into poverty. By focusing resources on students from low- income backgrounds, this measure gives us a chance to disrupt poverty. Currently, only 15% of high school freshman will go on to earn college degrees. When 90% of a child's brain develops before age 5, expanding preschool in these critical years ensures that every child in Oakland is on the path to success. That's why we support YES on Oakland Measure AA.

Preschool shouldn't be a luxury, but many Oakland families are forced to dedicate up to 25% of their income on preschool. For many families, even working two jobs isn't enough to afford preschool. That means more children entering kindergarten underprepared.

Measure AA ensures that Oakland has the resources necessary to improve preschool, high school, college, and career readiness for students and sets them up for success. This measure invests in children and makes sure every child achieves their potential, regardless of their family's income.

Oakland will be required to spend this money only on preschool and college access. An independent citizens' oversight commission, mandatory annual audits and external evaluations will ensure that funds are spent properly. It also includes exemptions for low-income residents and seniors, and affordable housing.

Join teachers, health advocates, childcare providers, labor leaders, parents, community leaders, and us in voting YES on Measure AA.

[www.YesOnMeasureAA.com](http://www.YesOnMeasureAA.com)

s/BARBARA LEE  
Member of Congress

s/LIBBY SCHAAF  
Mayor of Oakland

s/GEORGE HOLLAND, SR.  
President, NAACP Oakland

s/GARY F. JIMENEZ  
Vice President, SEIU 1021

## REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE AA

Proponents of Measure AA have absolutely no facts to support their outrageous and unproven claims that passage of the gigantic tax will in fact "increase high school and college graduation rates for 10,000 children."

Unlike other Oakland taxes that support our schools and community college, (we are paying for at least 6 separate ones currently) the money from Measure AA will be managed by individuals selected by the council members with no public oversight. \$30,000,000 a year will be distributed to organizations without accountability or a track record of success.

Why should an Oakland resident, with no children in the schools, or a senior with limited income be forced to pay almost \$200 a year for 30 years for programs that have not even been approved?

Of the endorsers of Measure AA, the majority are not Oakland residents and will not have to pay this tax. They want you to pay. The low income exemption is a scam, written so no one will qualify.

The proponents rushed to get Measure AA on the ballot as they know Oakland schools and Peralta Colleges are proposing additional parcel taxes as well. Every election there new proposals asking for more money, always providing emotional arguments and always saying the money is needed.

Over the past few years our City Government has grown astronomically, with no increase in services or benefits to citizens. By their own admission over \$2,000,000 a year will be spent on "administration." How may scholarships could that fund?

Vote no.

s/GEORGIA W. RICHARDSON  
Homeowner

s/GRANT CHAPPELL  
Homeowner

Initiative will accomplish this by expanding access to early care and education and high-quality preschool; increasing early college awareness and expectations in children and their families; instilling a college-bound identity in students and a college-going culture in schools; increasing college savings and family economic well-being starting early in a child's life; aligning preschool, TK-12 education, and postsecondary education systems; coordinating federal, state and local funding streams to increase impact; removing barriers to college access in elementary, middle, and high school; increasing college and career awareness and success, access, planning, and eligibility, as well as college eligibility, application, admission, and enrollment rates; making college more affordable, including by expanding access to public and private student financial aid, and direct scholarships to students; increasing college retention, persistence and graduation rates, such as by expanding access to mentoring; and ultimately reducing disparities in both kinder-readiness and college completion, such as those related to income and wealth or for children traditionally underrepresented in higher education.

SEC. 4. The Charter of the City of Oakland is hereby amended by adding Article XVI, to be titled "The Children's Initiative of 2018", to the Appendix of the Charter as follows:

### The Children's Initiative of 2018.

#### SEC. 1600. Definitions.

(a) "Act" shall mean the Children's Initiative of 2018.

(b) "Citizens' Oversight Commission" shall mean the Children's Initiative Citizens' Oversight Commission created by Section 1601 of this Act.

(c) "College" shall mean a not-for-profit post-secondary educational institution, including two-year, four-year accredited career technical educational degrees, and/or certificates.

(d) "Early Education Fund" shall mean the Oakland Early Education Fund established by Section 1604 of this Act.

(e) "Early Education Implementation Partner" shall mean the body selected to implement the early education program, either directly or through subcontracts, pursuant to Section 1605 of this Act.

(f) "First 5 Alameda County" shall mean the independent county agency established by the County of Alameda pursuant to Section 130140 of the California Health and Safety Code.

(g) "Guidelines" shall mean strategic guidelines developed by the accountability officer and adopted by the Citizens' Oversight Commission every five (5) years for the Early Education and Oakland Promise Funds to outline the priorities for programs supported by the Funds in support of the Purpose and Intent and consistent with the Act.

(h) "High need" shall mean a child experiencing homelessness, or other criteria as recommended by the accountability officer and approved by the Citizens' Oversight Commission, such as homelessness as broadly defined by the McKinney Vento Homeless Assistance

Act, child abuse or neglect, trauma, interaction with the foster care system, interaction with the criminal-justice system including incarceration or deportation, linguistic isolation, domestic violence, a child or family with disabilities or special needs, or children living in areas of high concentrated poverty, or children facing other similar challenges.

(i) "Preschool" shall mean a developmentally-appropriate and evidence-based educational program for children prior to kindergarten.

(j) "Oakland Promise Fund" shall mean the Oakland Promise Fund established by Section 1607 of this Act.

(k) "Oakland Promise Implementation Partner" shall mean the body selected to implement the Oakland Promise program, either directly or through subcontracts, pursuant to Section 1608 of this Act.

(l) "Oakland Public School" shall mean a K-12 educational institution in Oakland that is supported with public funds and that is authorized by action of and operated under the oversight of a publicly constituted local or state educational agency.

(m) "Oversight, Accountability, and Evaluation Fund" shall mean the Oversight, Accountability and Evaluation Fund established by Section 1603 of this Act.

(n) "Proceeds of the parcel tax" shall mean all revenue derived from the parcel tax imposed by this Act net of Alameda County's cost of collection.

### The Children's Initiative Oversight and Accountability.

#### SEC. 1601. The Children's Initiative Citizens' Oversight Commission.

(a) Establishment. There is hereby established the Children's Initiative Citizens' Oversight Commission.

(b) Membership; Appointment Process; Qualifications. The Citizens' Oversight Commission shall be composed of nine (9) to fifteen (15) members. Members of the Citizens' Oversight Commission shall be appointed by the Mayor and confirmed by the Council pursuant to Section 601 of the Charter. The Mayor shall request recommendations from members of the City Council and the Oakland Unified School District Board of Education and Superintendent at least fourteen (14) days prior to submitting any appointments for confirmation. The composition of the Commission should be reflective of the diversity of Oakland and shall include the following members:

(1) At least one (1) member with professional expertise in early childhood education policy;

(2) At least one (1) member with professional expertise in, or who is a provider of, early childhood care or education;

(3) At least one (1) member with at least two (2) years of experience teaching in early childhood education;

(4) At least one (1) member with at least two (2) years of experience teaching TK-12, or who has professional expertise in TK-12 education or college access;

(5) At least one (1) member with professional expertise in

college completion, college or university leadership, or support for traditionally underrepresented college students;

(6) At least one (1) member with experience in budgeting, auditing, finance, or early asset building;

(7) At least one (1) member of a union or labor advocacy group who is employed by the City of Oakland Head Start, the Oakland Unified School District, or a participating early care and education provider;

(8) At least one (1) homeowner who is subject to the parcel tax imposed by Section 5 of the Act;

(9) At least one (1) parent, who presently has, or has had within five (5) years from the time of appointment, a child of preschool age who attended a preschool program benefiting from public subsidy, or who was on a waitlist for such a program; and

(10) At least one (1) member who is, or who within five (5) years from the time of appointment was, enrolled in an Oakland public school, or who has graduated from an Oakland public school and enrolled in college within five (5) years from the time of appointment, or who is the first in their immediate family to graduate from College.

(c) Qualifications; Conflicts. A majority of the members of the Commission shall be residents of Oakland. The members in paragraphs (7) through (10) must be residents of Oakland. The members set forth in paragraphs (1) through (6) must reside and/or work in Oakland. At least one (1) member in paragraphs (1) or (2) must be an employee of the Oakland Unified School District. One member may satisfy more than one of the requirements set forth in paragraphs (1) through (10) of subdivision (b). Members may not receive income from or serve as an officer, director, or employee of an Implementation Partner.

(d) Terms. A member shall serve no more than four (4) full, consecutive terms. A member may be removed for cause pursuant to Section 601 of the Charter, or for the failure to attend three (3) consecutive meetings of the Citizens' Oversight Commission or more than fifty percent (50%) of the meetings in a twelve-month period. For the initial nine (9) appointments only, one-third (1/3) of the members shall be appointed to serve for four (4) years, one-third (1/3) shall be appointed to serve for three (3) years, and one-third (1/3) shall be appointed to serve for two (2) years. Subsequently, all terms shall be for three (3) years.

(e) Quorum. A majority of the appointed members of the Commission shall constitute a quorum, but in no case shall a quorum be fewer than five (5) members.

(f) Compensation. Members shall serve without compensation, provided that members may request and receive reimbursement for actual transportation and childcare expenses, not to exceed five hundred dollars (\$500) annually.

(g) Responsibilities. It shall be the responsibility of the Citizens' Oversight Commission to:

(1) Approve subsequent five-year Guidelines for the Early Education and Oakland Promise Funds after the expiration of the initial five-year Guidelines, which are set forth in

Sections 1606 and 1609 of this Act;

(2) Review the analysis and recommendations of the accountability officer for the selection of Implementation Partners, approve or reject the recommendation for the selection of Implementation Partners for the Early Education and Oakland Promise Funds, ensure that the selection is consistent with the Act, and once approved, submit the final selection to the Oakland City Council for its adoption without amendment;

(3) After considering the recommendation of the accountability officer, approve any extensions of the term of an Implementation Partner, by a majority vote, or any termination of an Implementation Partner for reasons as specified in Sections 1605 and 1608, by a two-thirds (2/3) vote, if extension or termination would further the purposes of the Act;

(4) Review and approve the results of annual independent financial audits of each of the Funds;

(5) Review the performance appraisals of the implementation of the Early Education and Oakland Promise programs presented by the accountability officer;

(6) Review the external evaluations of the implementation of the Early Education and Oakland Promise programs presented by the accountability officer; and

(7) Perform such other functions and duties as may be prescribed by the City Administrator.

**SEC. 1602. The Children's Initiative Accountability Officer.**

(a) Establishment. A position that serves as accountability officer for the Children's Initiative is hereby established at a classification and at a salary scale commensurate with the duties of the position, as determined by the City Administrator. The City Administrator or his/her designee shall hire for the position, in consultation with the Superintendent of the Oakland Unified School District and shall oversee the work of the accountability officer for the Children's Initiative. The City Administrator may appoint an interim Children's Initiative accountability officer to carry out the duties set forth in subdivision (b) until such time as a permanent appointment is made or if the position is vacant.

(b) Responsibilities. The accountability officer shall be responsible for:

(1) Overseeing the Early Education and Oakland Promise programs and ensuring that the programs further the Purpose and Intent of the Act, supporting and providing recommendations to the Citizens' Oversight Commission, and bringing any required items to City Council;

(2) Preparing subsequent five-year Guidelines for the Early Education and Oakland Promise Funds after the expiration of the initial five-year Guidelines set forth in Sections 1606 and 1609. The subsequent five-year Guidelines shall be created through an assessment of the local context and needs, as well as national evidence-based best practices in the field, and shall identify metrics for each program to assess the achievement of outcomes central to the identified

goals in support of the statement of Purpose and Intent and consistent with the Act;

(3) Leading the selection process and contracting for the Early Education and Oakland Promise Implementation Partners, consistent with the Act, making a recommendation to the Citizens' Oversight Commission for the selection of the Implementation Partners, and developing the scope of services, including performance standards and mechanisms for monitoring and reporting progress to the Citizens' Oversight Commission at least every two (2) years;

(4) Ensuring that independent financial audits of expenditures from the Funds for the implementation of the Early Education and Oakland Promise programs are conducted, and presenting the audits to the Citizens' Oversight Commission;

(5) Monitoring the performance of the Implementation Partners through a formal performance appraisal, consistent with the metrics established in the five-year Guidelines and scope of services for the Implementation Partners, and reporting at least once every two (2) years regarding the Implementation Partners' performance to the Citizens' Oversight Commission;

(6) Overseeing a rigorous and reliable external evaluation or evaluations of the Implementation Partners' performance, including the selection of external evaluation partners or the utilization of existing external evaluations as applicable, and presenting the results of such evaluations to the Citizens' Oversight Commission;

(7) Carrying out such other duties as may be delegated by the City Administrator; and

(8) Providing or coordinating training for members of the Citizens' Oversight Commission.

#### **SEC. 1603. Funding for Oversight, Accountability, and Evaluation.**

(a) The Fund. There is hereby established the Oakland Children's Initiative Oversight, Accountability, and Evaluation Fund.

(b) Revenue. For each fiscal year, seven percent (7%) of the proceeds of the parcel tax imposed pursuant to Section 5 of this Act shall be deposited in the Children's Initiative Oversight, Accountability, and Evaluation Fund, and shall be appropriated, together with any interest that accrues thereon, for the purposes specified in subdivision (c) of this Section.

(c) Eligible Uses. Moneys in the Children's Initiative Oversight, Accountability and Evaluation Fund shall be used to support the oversight and accountability costs of the Citizens' Oversight Commission, including but not limited to the costs of Commission and accountability staff, operations and meetings, financial management, audits, strategic and implementation planning, and communications and outreach. At least one-third (1/3) of the moneys deposited in the Oversight, Accountability and Evaluation Fund shall be appropriated for independent third-party evaluations.

(d) Transfer to Program Funds. To the extent that at

the end of each two-year (2) budget period, any unspent and unencumbered or undesignated funds remain in the Oversight, Accountability, and Evaluation Fund, fifty percent (50%) of the funds remaining shall be transferred to the Early Education Fund and shall be available for appropriation to achieve the goals of the Early Education Fund, twenty-five percent (25%) shall be transferred to the Oakland Promise Fund and shall be available for appropriation to achieve the goals of the Oakland Promise Fund, and twenty-five percent (25%) shall remain in the Oversight, Accountability and Evaluation Fund as a reserve for the eligible uses set forth in subdivision (c) of this Section.

#### **The Oakland Early Education Program.**

##### **SEC. 1604. Early Education Fund.**

(a) The Account. There is hereby established the Oakland Early Education Fund.

(b) Revenue. For each fiscal year, sixty-two percent (62%) of the proceeds of the parcel tax imposed pursuant to Section 5 of this Act shall be deposited in the Early Education Fund, and shall be appropriated, together with any interest that accrues thereon, for the purposes specified in subdivision (c) of this Section.

(c) Eligible Uses. Moneys in the Early Education Fund shall be used to support programs to expand access to, or to enhance the quality of, early care and education and preschool for children who reside in Oakland or whose parents resided in Oakland at the time of their enrollment in such programs, including the collection and maintenance of data to enable evaluation over time and family support services, in order to increase educational outcomes, such as kinder-readiness, and to reduce educational inequality, such as by disparities related to income and wealth or for children traditionally underrepresented in higher education, as further specified in the five-year Guidelines.

##### **(d) Non-Supplantation.**

(1) Moneys in the Early Education Fund shall only be used to expand access to, or enhance the quality of, early care and education, provided, however, that if federal, state, non-City, or restricted Oakland Unified School District funding was committed for the purpose of providing such services and subsequently ceases to be provided and is not replaced by other federal, state, non-City, or restricted Oakland Unified School District funding committed for that same purpose, then moneys in the Early Education Fund may be expended to the extent necessary for such services to continue.

(2) Moneys in the Early Education Fund shall not be used for K-12 school day services except for the purpose of expanding transitional kindergarten eligibility to additional four-year old children.

##### **SEC. 1605. Early Education Implementation Partner.**

(a) Selection. The Early Education Implementation Partner shall be selected pursuant to paragraph (1) of subdivision (b) of Section 1606, and pursuant to subdivision (b) of this Section or through a request for proposals. If the requirement in paragraph (1) of subdivision (b) of Section



1606 is deemed not to apply pursuant to subdivision (c) of Section 1606, then the accountability officer shall recommend, and the Citizens' Oversight Commission shall select an Early Education Implementation Partner pursuant to a request for proposals or pursuant to subdivision (b) of this Section. The Early Education Implementation Partner shall meet the following minimum criteria:

(1) The Implementation Partner must have a mission consistent with the purposes of the Early Education Fund and the capability to implement all of the Guidelines of the Early Education Fund, through direct provision or through partnership agreements;

(2) The Implementation Partner must have expertise in early education or a record of successfully implementing programs or services for children age zero to five; and

(3) At the time of application and while acting as Early Education Implementation Partner, the Implementation Partner must not be a private preschool provider in the City of Oakland.

#### (b) Alternative Selection Process.

(1) The accountability officer may recommend First 5 Alameda County as the Early Education Implementation Partner to the Citizens' Oversight Commission, without issuing a request for proposals, provided that:

(A) The voters of Alameda County have approved a tax to fund child care and early education in June 2018 and that First 5 Alameda County is the entity selected to implement the child care and early education programs; and

(B) First 5 Alameda County is willing, and has the capacity, to serve as the Early Education Implementation Partner.

(2) The accountability officer may recommend administering the program through a City of Oakland department, which shall serve as the Early Education Implementation Partner, without issuing a request for proposals.

#### (c) Term of the Early Education Implementation Partner.

(1) The initial Early Education Implementation Partner shall act as the Early Education Implementation Partner for a period of five (5) years with an opportunity for renewal for additional terms of up to five (5) years, provided that it remains in good standing and continues to carry out the requirements specified in this Act and is not terminated prior to the expiration of its term pursuant to paragraph (2).

(2) The accountability officer may recommend, and the Citizens' Oversight Commission may approve, by a vote of two-thirds (2/3) of its members, the termination of the Early Education Implementation Partner before the expiration of the Early Education Implementation Partner's term, if the Early Education Implementation Partner breaches its agreement with the City, is unwilling or unable to carry out the purposes of this Act, or engages in gross negligence, fraud, or unlawful activity. In the event of termination, the accountability officer shall recommend an Early Education Implementation Partner in accordance with this Section to serve until the expiration of the then-current five-year Guidelines.

(3) At the expiration of the first five-year period, the accountability officer may recommend, based on the Early Education Implementation Partner's performance, that the Citizens' Oversight Commission renew the contract for an additional term of up to five (5) years, issue a request for proposals for an Early Education Implementation Partner, or if the requirement in paragraph (1) of subdivision (b) of Section 1606 is deemed not to apply, select an Early Education Implementation Partner in accordance with subdivision (a) or (b) of this Section for a period of up to five years. The terms of the Early Education Implementation Partner shall be aligned with the five-year Guidelines and there shall be no limit on the number of years an Implementation Partner may serve.

(c) Requirements for the Early Education Implementation Partner. The City Administrator shall have the authority to enter into a contract with the Implementation Partner that includes legally required terms and terms deemed to be in furtherance of the Purpose and Intent of this Act, such as but not limited to the following:

(1) Performance metrics and benchmarks;

(2) Plans for consultation or engagement with experts, community members, and program beneficiaries;

(3) Annual independent financial audits;

(4) Data sharing agreements including disaggregation by race and income of program beneficiaries; and

(5) Accounting practices that securely segregate Fund revenues and expenditures in order to ensure appropriate accounting of receipts and expenditures.

#### SEC. 1606. The First Five Years of the Early Education Fund.

(a) Early Education Guidelines for the First Five Years. For the first five (5) years following the appointment of a quorum of the Citizens' Oversight Commission, in order to expedite implementation and ensure the people of Oakland begin to feel the benefit of the approval of the Act, the Guidelines for the Early Education Fund, which are based upon an assessment of the local context and needs and national evidence-based best practices in the field, shall be as follows and shall not be amended:

(1) Increase overall attainment and reduce socioeconomic and/or other demographic disparities, in child educational outcomes, such as kinder-readiness, and provide family support services, to achieve the following outcomes prioritized as follows, such that plans to fund a lower priority outcome may only be implemented if the Early Education Implementation Partner has determined that the next highest priority goal is reasonably achievable within the five-year period:

(A) Make available free or affordable and high-quality early education and/or preschool for four-year old children from low-income families, such as those who make less than eighty-five-percent (85%) of the state median income, with a priority on serving the children of families with the lowest incomes and/or those who are in high need, while also supporting such families who need family, friend, and

neighbor care.

(B) Increase the availability of free or affordable and high-quality early education and/or preschool for three-year-old children from low-income families, with a priority on serving the children of families with the lowest incomes or those who are in high need, while also supporting such families who need family, friend, and neighbor care.

(C) Increase the affordability and/or quality of preschool for all four-year-old children, with a priority on serving the children of families with the lowest incomes or those in highest need, while also supporting such families who need family, friend and neighbor care.

(D) Increase the affordability and/or quality of preschool for three-year-old children, with a priority on serving the children of families with the lowest incomes or those in highest need, while also supporting such families who need family, friend and neighbor care.

(E) Increase the availability and/or quality of child development support services for children and families from low-income backgrounds with children from birth through age three, while also supporting such families who need family, friend, and neighbor care.

(2) Provide for a rigorous external evaluation of the impact of the early education programs, such as on child outcomes data including kindergarten-readiness, that will facilitate assessment of whether the early education programs are achieving the goals of the Act and provide information on how to mitigate disparities, such as those by wealth and income or for children in high-need.

(3) Ensure that professional development and coaching are generally available for educators, and that participating center-based preschool programs generally are able to do the following within a reasonable timeframe:

(A) Achieve a baseline rating of at least three (3) or higher on the regional Quality Rating and Improvement System (ORIS), or a successor system;

(B) Utilize a developmentally-appropriate curriculum aligned with California Department of Education standards, and in addition that is also evidence-based and/or has demonstrated success in improving preparation for kindergarten;

(C) Conduct formative assessments to shape instruction; and

(D) Participate in valid, regular, and reliable assessments of early education quality in order to foster continuous improvement and to reduce disparities, such as those by income and wealth, in child outcomes.

(4) Ensure that funding streams from federal, state and local sources, including Head Start, are coordinated to reduce the administrative burden of program beneficiaries in accessing services, and to ensure that existing high-quality early education programs are not made financially unviable.

(5) Give priority consideration to expanding higher quality programs and/or facilities for children who are in the highest need, from the lowest-income backgrounds, live in areas of high unmet early education need, and/or who

are traditionally underserved, as resources allow, which could include enhanced services, such as bilingual or dual-language instruction, supports to enhance cultural competency, or a higher rating on the ORIS or a successor system.

### (b) Additional Requirements for the Early Education Fund for the First Five Years.

#### (1) Administration by a Public Agency.

The Alameda County Children and Families First Commission, known as First 5 Alameda County, or another public entity, will be selected by the Citizens' Oversight Commission to be the Early Education Implementation Partner and to administer the program.

#### (2) Expanding Existing Public Services.

First funding priority shall be given to public agencies to expand public programs in all areas of the City that meet a baseline quality level and can accommodate more children using empty classrooms and/or filling vacancies, particularly programs at Oakland Unified School District and City of Oakland Head Start. This could include converting part-day OUSD preschool to full-day OUSD preschool at OUSD sites, hiring additional OUSD staff, or expanding the hours of service to better meet the needs of working families, subject to capacity limitations determined by OUSD and City of Oakland Head Start in consultation with the Implementation Partner. After OUSD and Head Start sites have reached agreement with the Implementation Partner on ensuring funding to reach capacity as outlined above, the Early Education Fund may contract with private nonprofit agencies that show a commitment to and interest in serving low income children, and adhere to the privatization requirements set forth in paragraphs (3) and (4) of this subdivision.

#### (3) Private Contractor Requirements.

(A) Maintenance of Wage Standards: All contracted nonprofit agencies receiving Fund dollars must pay all employees at least fifteen dollars (\$15) per hour, to be adjusted annually by the San Francisco-Oakland-San José Consumer Price Index (CPI). This is the minimum wage irrespective of whether the contracted nonprofit agency offers benefits and no reduction in total compensation that existed prior to the contract should occur.

(B) All contracted agencies must present as a part of the contracting process: (i) a list of current employees with employee names and job classifications, on a biannual basis. The contractor will also provide length of continuous employment of those employees provided that employer tracks length of employment; (ii) the annual rate of current staff turnover for early educators and teaching assistants; (iii) the number of hours of training planned for each employee in subject matters directly related to providing services to state residents and clients; (iv) a self-certification which requires the contractor report whether the contractor has or has not violated any applicable federal, state or local rules, regulations or laws, including laws governing employee safety and health, labor relations and other employment requirements, and any citations, court findings

or administrative findings for violations of such federal, state or local rules, regulations or laws. In the case where a contractor has violated aforementioned laws or regulations, contractor must disclose the date, enforcement agency, the rule, law or regulation involved and any additional information the contractor may wish to submit; and (v) any collective bargaining agreements or personnel policies covering the employees who provide services.

(C) (i) Union Neutrality: Moneys from the Early Education Fund shall not be used to support or oppose unionization, including but not limited to, preparation and distribution of materials which advocate for or against unionization; hiring or consulting legal counsel or other consultants to advise the contractor about how to assist, promote or deter union organizing or how to impede a union which represents the contractor's employees from fulfilling its representational responsibilities; holding meetings to influence employees about unionization; planning or conducting activities by supervisors to assist, promote, or deter union activities; or defending against unfair labor practice charges brought by federal or state enforcement agencies.

(ii) Contractors are prohibited from retaliating against early educators for participating in or contributing to a professional organization. Violation of this provision shall constitute an immediate breach of contract.

#### (4) Worker Organization and Payroll Deduction.

(A) The Early Education Implementation Partner will regularly convene organizations representing parents and/or early educators, as appropriate, to receive input on program development and implementation. They will collaborate with parent and early educator organizations and providers and other stakeholders to disseminate information in public meetings or other means, such as pamphlets, to families, child care providers and early educators and others about initiative-funded programs and to support robust involvement in Guideline components.

(B) Funding agreements with participating child care and early education programs paid for with Early Education Fund dollars will require these programs to honor their early educator employees' written, voluntary requests to contribute part of their pay via payroll deduction to a professional organization of their choosing. Funding agreements will require the participating child care and early education program operators to notify early educators about the programs' contractual obligation to honor their written request to contribute.

(C) Early educators will be informed about their rights under this program during an orientation. The Early Education Implementation Partner or a contracted third party will convene regular in-person orientation sessions for family child care center providers and their assistants, family, friend and neighbor providers, and center early educator employees who work in programs receiving funding from the initiative. These staff at participating programs will be required to attend an informational orientation session within a certain period of time after programs are contracted to participate in initiative funded components. For agencies who are unable to document full participation

of staff, information may be shared in alternative formats on a case-by-case-basis. Effort will be made to ensure that this information will include program overview, quality and other guidelines, and information on other city-related resources and programs will not deter participation in these initiative-funded activities. These information sessions shall also include presentations by qualified professional early childhood education organizations and other stakeholders with goals, missions, or resources related to the initiative's goals, including training and professional development at which qualified professional organizations will be invited to participate. Attendance sheets for orientation sessions and qualifying staff rosters will be made available twice per year upon request in order to allow professional organizations to monitor participation.

(D) Professional organizations will be required to meet minimum criteria, including nonprofit status, connecting early educators to professional development and training opportunities, and improving the ability of early educators to advocate for improvement to the child care system.

#### (c) Applicability of Requirements After Five Years.

(1) The requirements set forth in subdivision (b) of this Section shall remain in effect for a minimum of five (5) years, and shall remain in effect thereafter unless the Citizens' Oversight Commission recommends, and the City Council approves, deeming that any of the requirements set forth in subdivision (b) shall not apply.

(2) Prior to the Citizens' Oversight Commission's consideration of funding guidelines for each five-year period, the Early Education Implementation Partner shall convene a meeting of stakeholders, including organizations representing parents and early educators, to assess whether the requirements set forth in subdivision (b) are serving the purposes of the Act and to consider whether the requirements should be deemed not to apply for the purposes of the next five-year funding period. The Early Education Implementation Partner shall present any recommendations that the requirements should be deemed not to apply that it considers necessary to further the purposes of the Act to the Citizens' Oversight Commission for its consideration, and if the Citizens' Oversight Commission recommends adoption of any recommendations, the recommendations shall be presented to the City Council for approval so that the changes are in place for the next five-year period. In addition, upon a finding of a fiscal emergency by the Citizens' Oversight Commission, the Early Education Implementation Partner shall follow the process outlined above and present any recommendations that the requirements should be deemed not to apply that it considers necessary to address the fiscal crisis to the Citizens' Oversight Commission for its consideration, and if the Citizens' Oversight Commission recommends adoption of any recommendations, they shall be presented to the City Council for approval.

(3) Notwithstanding paragraph (1) of this subdivision, the requirement in subparagraph (A) of paragraph (3) of subdivision (b) of this Section that all contracted nonprofit agencies receiving Fund dollars pay all employees at least fifteen dollars (\$15) per hour may not be amended. In



addition, if, in any fiscal year, the percentage increase in the San Francisco-Oakland-San Jose Consumer Price Index (CPI) is greater than the percentage increase in the proceeds of the parcel tax, or if the proceeds of the parcel tax decline, the requirements in subparagraph (A) of paragraph (3) of subdivision (b) of this Section that the minimum wage be adjusted annually by the San Francisco-Oakland-San Jose Consumer Price Index (CPI) and that no reduction in total compensation occur shall not apply for that fiscal year.

(4) When considering whether the requirement set forth in paragraph (2) of subdivision (b) of this Section should be deemed not to apply, the Citizens' Oversight Commission and the City Council shall consider the ability and the capacity of public agencies to serve the early care and education needs of children age three and below in determining whether the funding priority is consistent with achieving the purposes and intent of the Act.

### **The Oakland Promise Program.**

#### **SEC. 1607. The Oakland Promise Fund.**

(a) The Account. There is hereby established the Oakland Promise Fund.

(b) Revenue. For each fiscal year, thirty-one (31%) of the proceeds of the parcel tax imposed pursuant to Section 5 of this Act shall be deposited in the Oakland Promise Fund, and shall be appropriated, together with any interest that accrues thereon, for the purposes specified in subdivision (c) of this Section.

(c) Eligible Uses. Moneys in the Oakland Promise Fund shall be used exclusively to achieve the following public purposes for Oakland residents and children who attend Oakland Public Schools, as further specified by the five-year Guidelines, and including the collection and maintenance of data to enable evaluation over time:

(1) Increase early college awareness and expectations in children and their families, such as by instilling a college-bound identity in students and college-going culture in schools;

(2) Increase college savings and/or family economic well-being starting early in a child's life;

(3) Increase college- and/or career- access, such as by increasing awareness, preparedness, planning, and/or eligibility;

(4) Increase college enrollment rates, and application and/or admission rates;

(5) Increase college affordability, such as by expanding access to public and private student financial aid, and direct scholarships to students for tuition, room and board, and/or other college expenses;

(6) Increase college persistence and graduation rates, such as by expanding access to mentoring; and

(7) Reduce disparities in post-secondary education outcomes for students traditionally underrepresented in post-secondary education.

#### **SEC. 1608. Oakland Promise Implementation Partner.**

(a) Selection. The accountability officer shall recommend and the Citizens' Oversight Commission shall approve the Oakland Promise Implementation Partner pursuant to a request for proposals. The Implementation Partner must meet the following minimum criteria:

(1) The Implementation Partner must be an Oakland-based non-profit organization in good standing or a government agency, or an entity, project, or program within such a body;

(2) The Implementation Partner must be a non-profit organization, government agency, or an entity, project or program within such a body, with a mission consistent with the purposes of the Oakland Promise Fund and the capability to implement all of the Guidelines, including the initial Guidelines set forth in Section 1609, and the eligible uses of the Oakland Promise Fund, as set forth in paragraphs (1) through (7) of subdivision (c) of Section 1607, through direct provision or through partnership agreements;

(3) The Implementation Partner must have the capability to successfully implement, either directly or through subcontracts, evidence-based programs or services for children from birth through college graduation and experience serving populations reflective of the diversity of Oakland, in service of all Oakland Promise Fund eligible uses as set forth in paragraphs (1) through (7) of subdivision (c) of Section 1607;

(4) The Implementation Partner must have the ability to leverage other funding sources, such as private philanthropy, grants, and/or an endowment or quasi-endowment, to achieve the purposes of the Oakland Promise Fund; and

(5) The Implementation Partner must have the ability to enable the external evaluation of programs, demonstrated through means such as having an existing data-evaluation system or an existing relationship with a credible external evaluator.

#### **(b) Term of the Oakland Promise Implementation Partner.**

(1) The initial Oakland Promise Implementation Partner shall act as the Oakland Promise Implementation Partner for a period of five (5) years with opportunity for renewal for additional terms of up to five (5) years, provided that it remains in good standing and continues to carry out the requirements specified in this Act and is not terminated prior to the expiration of its term pursuant to paragraph (2) of this subdivision.

(2) The accountability officer may recommend, and Citizens' Oversight Commission may approve, by a vote of two-thirds (2/3) of its members, the termination of the Oakland Promise Implementation Partner before the expiration of the Oakland Promise Implementation Partner's term, if the Oakland Promise Implementation Partner breaches its agreement with the City, is unwilling or unable to carry out the purposes of this Act, or engages in gross negligence, fraud, or unlawful activity. In the event of termination, the accountability officer shall recommend a new Oakland Promise Implementation Partner in accordance with subdivision (a) of this Section to serve until the expiration of the then-current five-year Guidelines.

(3) At the expiration of the first five-year period, the accountability officer may recommend, based on the Oakland Promise Implementation Partner's performance, that the Citizens' Oversight Commission renew the contract for additional terms of up to five (5) years, without issuing a request for proposals. In the event an existing contract is not extended, the Oakland Promise Implementation Partner shall be selected in accordance with subdivision (a) of this Section for a period of up to five years. The terms of the Oakland Promise Implementation Partner shall be aligned with the five-year Guidelines and there shall be no limit on the number of years an implementation partner may serve. In any event, the Oakland Promise Implementation Partner must be selected pursuant to a request for proposals at least once every ten (10) years, and the Oakland Promise Implementation Partner selected pursuant to the decennial request for proposals shall act as the Oakland Promise Implementation Partner for a period of five years, unless terminated pursuant to paragraph (2) of this subdivision.

(c) Requirements for the Oakland Promise Implementation Partner. The City Administrator shall have the authority to enter into a contract with the Implementation Partner that includes legally required terms and terms deemed to be in furtherance of the purposes of this Act, such as but not limited to the following:

- (1) Performance metrics and benchmarks;
- (2) Plans for consultation or engagement with experts, community members, and program beneficiaries;
- (3) Annual independent financial audits;
- (4) Data sharing agreements including disaggregation by race and income of program beneficiaries;
- (5) Accounting practices that securely segregate Fund revenues and expenditures in order to ensure appropriate accounting of receipts and expenditures; and
- (6) Ensuring that students who receive a financial benefit through a program funded by the initiative are not deprived of that financial benefit for as long as they are eligible to participate in the program, even if the program is discontinued.

### SEC 1609. Oakland Promise Guidelines for the First Five Years.

For the first five (5) years following the appointment of a quorum of the Oversight Commission, in order to expedite implementation and ensure the people of Oakland begin to feel the benefit of the approval of the Act, the Guidelines for programs supported by the Oakland Promise Fund, which are based upon an assessment of the local context and needs and national evidence-based best practices in the field, shall be, consistent with the public purposes expressed in the Act, as follows and shall not be amended:

(a) Reduce socioeconomic and/or demographic disparities, such as those related to wealth and income, for children from an early age, in College readiness, access, affordability, applications, enrollment, retention and completion, particularly for students in high-need or who are traditionally underrepresented in post-secondary education.

(b) Increase early College savings and asset building for families with children ranging in age from zero to grade five, such as through the creation and seeding of college savings accounts and the provision of financial coaching and supports to families.

(c) Increase the expectations and resources to attend College among children and families of all socioeconomic backgrounds in Oakland public schools, with a priority for students from low-income backgrounds and/or traditionally underrepresented in College, through strategies, such as increasing school-based programming that builds the college-bound identity of students and a college-going culture in elementary, middle, and high schools.

(d) Increase College awareness, application, and eligibility, as measured by increases in completing courses required for College enrollment, such as those required by the University of California, and in College acceptance rates of Oakland Public School students, through means such as providing College access services that are integrated into schools.

(e) Increase College affordability, including by expanding access to public and private student financial aid, such as by increasing FAFSA or Dream Act Application completion rates, increasing the direct provision of College scholarships including multi-year last dollar scholarships, and partnering with educational institutions in order to provide institution-specific scholarships and to reduce tuition, room and board, and/or other college expenses.

(f) Increase College admission, matriculation, and enrollment rates, such as increasing the percent of students who enroll in College in the fall directly following high school graduation through a focus on the above strategies.

(g) Increase full-time College persistence rates for students enrolled in College, especially persistence between their first and second year of enrollment, through means such as mentoring, peer advising, and on-campus supports.

(h) Increase the number of Oakland students graduating from College within six (6) years of high school graduation.

## **SEC. 5. Parcel Tax**

### **SEC. 5.1. Definitions.**

For purposes of Section 5 only, the following terms shall be defined as set forth below:

(a) "Building" shall mean any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person, chattel or property of any kind. The word "Building" includes the word "structure."

(b) "City" shall mean the City of Oakland, California.

(c) "Family" shall mean one (1) or more persons related by blood, marriage, domestic partnership, or adoption, legal guardianship, who are living together in a single residential unit and maintaining a common household. Family shall also mean all unrelated persons who live together in a single Residential Unit and maintain a common household.

(d) "Hotel" shall be as defined by Oakland Municipal Code Section 4.24.020.

(e) "Multiple Residential Unit Parcel" shall mean a parcel zoned for a Building, or those portions thereof, that accommodates or is intended to contain two (2) or more residential units, whether or not developed.

(f) "Non-Residential" shall mean all parcels that are not classified by this Act as Single Family Residential or Multiple Residential Unit Parcels, and shall include, but not be limited to, parcels for industrial, commercial and institutional improvements, whether or not developed.

(g) "Occupancy" shall be as defined by Oakland Municipal Code Section 4.24.020.

(h) "Operator" shall be as defined by Oakland Municipal Code Section 4.24.020.

(i) "Owner" shall mean the Person having title to real estate as shown on the most current official assessment role of the Alameda County Assessor.

(j) "Parcel" shall mean a unit of real estate in the City of Oakland as shown on the most current official assessment role of the Alameda County Assessor.

(k) "Person" shall mean an individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

(l) "Possessory Interest" as it applies to property owned by any agency of the government of the United States, the State of California, or any political subdivision thereof, shall mean possession of, claim to, or right to the possession of, land or Improvements and shall include any exclusive right to the use of such land or Improvements.

(m) "Residential Unit" shall mean a Building or portion of a Building designed for or occupied exclusively by one Family.

(n) "Single Family Residential Parcel" shall mean a parcel zoned for single-family residences, whether or not developed.

(o) "Transient" shall mean any individual who exercises Occupancy of a Hotel or is entitled to Occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any individual so occupying space in a Hotel shall be deemed to be a Transient until the period of thirty (30) consecutive days has elapsed.

### SEC. 5.2. Imposition of Parcel Tax

For each year beginning in fiscal year 2019-2020 and ending in 2048-49, there is hereby imposed a special tax on all Owners of parcels in the City of Oakland for the privilege of using municipal services and the availability of such services. The tax imposed by this Section shall be assessed on the Owner unless the Owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of any Possessory Interest in such parcel, unless such holder is also by law exempt from taxation. The tax is imposed as of July 1 of each year on the person who owned

the parcel on that date. The tax shall be collected at the same time, by the same officials, and pursuant to the same procedures as the one percent (1%) property tax imposed pursuant to Article XIII A of the California Constitution.

The tax hereby imposed shall be set as follows subject to adjustment as provided in Section 5.4 of this Act:

(a) For owners of all Single Family Residential Parcels, the tax shall be at the annual rate of one hundred ninety-eight dollars (\$198) per Parcel.

(b) For owners of all Multiple Residential Unit Parcels, the tax shall be at the annual rate of one hundred thirty-five dollars and twenty-five cents (\$135.25) per occupied Residential Unit.

(c) The tax for Non-Residential Parcels is calculated using both frontage and square footage measurements to determine total single family residential unit equivalents (SFE). A frontage of eighty (80) feet for a commercial institutional parcel, for example, is equal to one (1) single family residential unit equivalent. (See matrix.) An area of six thousand four hundred (6,400) square feet for the commercial institutional parcel is equal to one (1) single family residential unit equivalent. For tall buildings (more than five (5) stories), the single family residential unit equivalent computation also includes one (1) single family residential unit equivalent for every five thousand (5,000) square feet of net rentable area. The tax is the annual rate one hundred ninety-eight dollars (\$198) multiplied by the total number of single family residential unit equivalents (determined by the frontage and square footage).

LAND USE CATEGORY	FRONTAGE	AREA (SF)	BUILDING AREA (SF)
Commercial/ Institutional	80	6,400	N/A
Industrial	100	10,000	N/A
Public Utility	1,000	100,000	N/A
Golf Course	500	100,000	N/A
Quarry	1,000	250,000	N/A
Tall Buildings > 5 stories	80	6,400	5,000

Example: assessment calculation for a Commercial Institutional Parcel with a Frontage of one hundred sixty (160) feet and an Area of 12,800 square feet:

$$\begin{aligned} \text{Frontage} & 160 \text{ feet} \div 80 = 2 \text{ SFE} \\ \text{Area} & 12,800 \text{ square feet} \div 6,400 = 2 \text{ SFE} \\ & 2 \text{ SFE} + 2 \text{ SFE} = 4 \text{ SFE} \\ & 4 \text{ SFE} \times \$198 = \$792 \text{ tax} \end{aligned}$$

(e) The tax imposed by this Act shall be imposed on each Hotel within the City as follows:

(1) **Residential Hotels.** Rooms in a Hotel occupied by individuals who were not Transients for eighty percent (80%) or more of the previous fiscal year shall be deemed Residential Units and the parcel on which they are located shall be subject to the Parcel tax imposed on Multiple Residential Unit Parcels. The remainder of the Building shall be subject to the applicable tax computed in accordance with the single family residential unit equivalent formula

set forth in Section 5.2(c) of this Act.

(2) **Transient Hotels.** Notwithstanding paragraph (1) of this subdivision, if 80% or more of the Operator's gross receipts for the previous Fiscal Year were reported as rent received from Transients on a return filed by the Operator in compliance with Section 4.24.010 of the Oakland Municipal Code (commonly known as the Uniform Transient Occupancy Tax of the City of Oakland), such Hotel shall be deemed a Transient Hotel. The entire Building shall be deemed a Non-Residential Parcel, categorized as commercial/institutional, and shall be subject to the applicable tax computed in accordance with the single family residential unit equivalent formula set forth in Section 5.2(c) of this Act, and the parcel tax imposed on Multiple Residential Units shall not apply.

### **SEC. 5.3. Exemptions.**

(a) **Low income household exemption.** The following is exempt from this tax: an Owner of a Single Family Residential Unit (1) who resides in such unit and (2) whose combined family income, from all sources for the previous year, is at or below the income level qualifying as sixty percent (60%) of area median income for a Family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et. seq.), or successor legislation, for such year. The Director of Finance shall set forth procedures for annual applications from Owners for the exemption, which may require information such as federal income tax returns and W-2 forms of owner occupants eligible for the exemption, or procedures for an alternative process.

(b) **Senior household exemption.** The following is exempt from this tax: an Owner of a single family residential unit (1) who resides in such unit, (2) who is sixty-five (65) years of age or older and (3) whose combined family income, from all sources for the previous year, is at or below the income level qualifying as eighty percent (80%) of area median income for a Family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et. seq.), or successor legislation, for such year. The Director of Finance shall set forth procedures for annual applications from Owners for the exemption, which may require information such as federal income tax returns and W-2 forms of owner occupants eligible for the exemption, or procedures for an alternative process.

(c) **Exemption for affordable housing projects.** Rental housing owned by nonprofit corporations and nonprofit-controlled partnerships for senior, disabled, and low-income households that are exempt from ad valorem property tax pursuant California Revenue and Taxation Code Sections 214(f), (g) and (h) are exempt from this tax.

(d) **Rebate to tenants in foreclosed single family homes.** The City will provide a rebate of one-half (1/2) of the tax and subsequent increases thereto to tenants in single family homes that have been foreclosed upon who have paid a passed through Parcel Tax. To qualify for this rebate, a tenant must: (1) have lived in the unit before foreclosure proceedings commenced; and (2) be at or below the income level qualifying as sixty percent (60%) of area median

income for a Family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et. seq.), or successor legislation, for such year. The City will provide this rebate for every month that the tax was applied and the tenant occupied the unit. The City will provide this rebate at the end of each year, or when the tenant vacates the unit, whichever is earlier. The City Administrator will promulgate regulations to effectuate this subdivision.

(e) Real property owned by a religious organization or school that is exempt from property taxes under California law is exempt from this tax. To qualify for this exemption, each religious organization or school seeking such exemption shall submit such information required to determine eligibility for such exemption.

### **SEC. 5.4. Reduction in Tax Rate; Rate Adjustment.**

Beginning in the Fiscal Year 2020-2021, and each year thereafter, the City Council may increase the tax imposed hereby only upon making one of the following findings:

(a) That the cost of living in the immediate San Francisco Bay Area, as determined by the twelve-month (12) month Annual Percentage Change in the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the U.S. Department of Labor Statistics, has increased; or

(b) That the fiscal year change in California per capita personal income, as determined by the California State Department of Finance and shown in the Price Factor and Population Information Report issued each May, has increased.

The increase of the tax imposed hereby shall not exceed the verified increase in either (1) the cost of living in the immediate San Francisco Bay Area, using 2019 as the index year, or (2) California per capita personal income, using Fiscal Year 2018-2019 as the index year, whichever is greater.

### **SEC. 5.5. Duties of the Director of Finance; Notice of Decisions.**

It shall be the duty of the Director of the Finance to collect and receive all taxes imposed by this Act. The Director of Finance is charged with the enforcement of this Act and may adopt rules and regulations relating to such enforcement.

### **SEC. 5.6. Examination of Books, Records, Witnesses; Penalties.**

The Director of Finance or the Director of Finance's designee is hereby authorized to examine assessment rolls, property tax records, records of the Alameda County Recorder and any other records of the County of Alameda deemed necessary in order to determine ownership of Parcels and computation of the tax imposed by this Act.

The Director of Finance or the Director of Finance's designee is hereby authorized to examine the books, papers and records of any person subject to the tax imposed by this Act, including any person who claims an exemption, for the purpose of verifying the accuracy of any petition, claim or return filed and to ascertain the tax due. The Director of

Finance, or the Director of Finance's designee is hereby authorized to examine any person, under oath, for the purpose of verifying the accuracy of any petition, claim or return filed or to ascertain the tax due under this Act and for this purpose may compel the production of books, papers and records, whether as parties or witnesses, whenever the Director of Finance believes such persons have knowledge of such matters. The refusal of such examination by any person subject to the tax shall be deemed a violation of this Act and of the Oakland Municipal Code and subject to any and all remedies specified therein.

#### **SEC. 5.7. Collection of Tax; Interest and Penalties.**

The tax shall be delinquent if the City does not receive it on or before the delinquency date set forth in the notice mailed to the Owner's address as shown on the most current assessment roll of the Alameda County Tax Collector; and the tax shall be collected in such a manner as the City Council may decide. The City may place delinquencies on a subsequent tax bill.

A one-time penalty at a rate set by the City Council, which in no event shall exceed twenty-five percent (25%) of the tax due per fiscal year, is hereby imposed by this Act on all taxpayers who fail to timely pay the tax provided by this Act. In addition, the City Council may assess interest at the rate of one percent (1%) per month on the unpaid tax and the penalty thereon.

Every penalty imposed and such interest as accrues under the provisions of this Act shall become a part of the tax herein required to be paid.

The City may authorize the County of Alameda to collect the taxes imposed by this Act in conjunction with and at the same time and in the same manner as the County collects property taxes for the City. If the City elects to authorize the County of Alameda to collect the tax, penalties and interest shall be those applicable to the nonpayment of property taxes.

#### **SEC. 5.8. Collection of Unpaid Taxes.**

The amount of any tax, penalty, and interest imposed under the provisions of this Act shall be deemed a debt to the City. Any person owing money under the provisions of this Act shall be liable to an action brought in the name of the City for the recovery for such amount.

#### **SEC. 5.9. Refund of Tax, Penalty, or Interest Paid More than Once, or Erroneously or Illegally Collected.**

Whenever the amount of any tax, penalty, or interest imposed by this Act has been paid more than once, or has been erroneously or illegally collected or received by the City it may be refunded provided a verified written claim for refund, stating the specific ground upon which such claim is founded, is received by the Director of Finance within one (1) year of the date of payment. The claim shall be filed by the person who paid the tax or such person's guardian, conservator, or the executor of her or his estate. No representative claim may be filed on behalf of a taxpayers or a class of taxpayers. The claim shall be reviewed by the Director of Finance and shall be made on forms provided

by the Director of Finance. If the claim is approved by the Director of Finance, the excess amount collected or paid may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected or by whom paid, and the balance may be refunded to such person, or such person's administrators or executors. Filing a claim shall be a condition precedent to legal action against the City for a refund of the tax.

#### **SEC. 6. Savings Clause.**

If any provision, sentence, clause, Section or part of this Act is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, Section or part of this Act and shall not affect or Act any of the remaining provisions, sentences, clauses, Sections or parts of this ordinance. It is hereby declared to be the intention of the city, that the City would have adopted this Act had such unconstitutional, illegal or invalid provision, sentence, clause Section or part thereof not been included herein.

If any tax or surcharge imposed by this Act is found to be unconstitutional, illegal or invalid, the amounts, services, programs and personnel required to be funded from such taxes and surcharges shall be reduced proportionately by any revenues lost due to such unconstitutionality, illegality or invalidity.

#### **SEC. 7. Regulations.**

The City Administrator is hereby authorized to promulgate such regulations as he or she shall deem necessary in order to implement the provisions of this Act.

#### **SEC. 8. Amendment.**

This Act may not be amended by action of the City Council without voter approval.

#### **SEC. 9. Challenge to Tax.**

Any action to challenge the taxes imposed by this ordinance shall be brought pursuant to Government Code section 50077.5 and Code of Civil Procedure section 860 et seq.

#### **SEC. 10. Severability.**

If any provision of this Act, or part of this Act, or the application of any provision or part to any person or circumstances, is for any reason held to be invalid, the remaining provisions, or applications of provisions, shall not be affected, but shall remain in full force and effect, and to this end the provisions of this measure are severable. If a court were to find in a final, unreviewable judgment that the exclusion of one or more entities or activities from the applicability of the Act renders the Act unconstitutional, those exceptions should be severed and the Act should be made applicable to the entities or activities formerly exempt from the Act. It is the intent of the voters that this Act would have been enacted regardless of whether any invalid provision had been included or any invalid application had been made.

#### **SEC. 11. Conflicting Initiatives.**

(a) In the event that this measure and another measure addressing the educational development and potential of

Oakland children and youth shall appear on the same City ballot, the provisions of the other measure or measures shall be deemed to be in conflict with this measure. In the event that this measure receives a greater number of affirmative votes than a measure deemed to be in conflict with it, the provisions of this measure shall prevail in their entirety, and the other measure or measures shall be null and void.

(b) If this measure is approved by the voters but superseded by law by any other conflicting measure approved by voters at the same election, and the conflicting ballot measure is later held invalid, this measure shall be self-executing and given full force and effect.

**SEC. 12. Liberal Construction.**

This Act shall be liberally construed to effectuate its purposes.

**SEC. 13. Effective Date.**

This Act shall take effect the day after the election at which it is adopted.

**SIGNED STATEMENT RELATED TO USE OF PETITION SIGNATURES**

Proponent's Title of Measure: The Children's Initiative of 2018.

With regard to the above initiative measure, I am a proponent.

I, Libby Schraf, acknowledge that it is a misdemeanor under state law (California Elections Code Section 18650) to knowingly or willfully allow the signatures on an initiative petition to be used for any purpose other than qualification of the proposed measure for the ballot.

I certify that I will not knowingly or willfully allow the signatures for this initiative to be used for any purpose other than qualification of the measure for the ballot.

  
Signature

3-6-18  
Date



Co-Authors:

- Barbara Lee, U.S. Congresswoman
- Rob Bonta, California State Assembly (D18)
- Tony Thurmond, California State Assembly (D15)
- Nancy Skinner, California State Senator (D9)
- Wilma Chan, President, Board of Supervisors of Alameda County
- Annie Campbell Washington, Vice Mayor, City of Oakland
- Jumoke Hinton Hodge, School Board Vice President, Oakland Unified School District
- Rosie Torres, Director, Oakland Unified School District
- Gema Quetzal Cardenas, Student Director, OUSD School Board and All City Council Student Union, Life Academy Student in OUSD
- Cynthia Adams, 2<sup>nd</sup> Vice President and Education Chair, NAACP Oakland
- Jim Wunderman, President, Bay Area Council
- ✓ ● Chris Iglesias, Chief Executive Officer (CEO), The Unity Council
- Joshua Simon, Executive Director, East Bay Asian Local Development Council
- Emma Chavez Roos, Founder & Executive Director of Education Coalition for Hispanics on Oakland
- Dr. Bert Lubin, Former President & CEO, Children's Hospital Oakland
- ✓ ● Jane Garcia, CEO, La Clínica de la Raza
- LeAna Powell, Parent Leader



# **EXHIBIT C**

NIELSEN MERKSAMER  
 PARRINELLO GROSS & LEONI LLP  
 Attn: Skinnell, Christopher E  
 2350 Kerner Boulevard  
 Suite 250  
 San Rafael, CA 94901

CITY OF OAKLAND  
 Attn: PARKER, BARBARA J.  
 One Frank Ogawa Plaza, 6th Fl  
 Oakland, CA 94612

Superior Court of California, County of Alameda  
 Rene C. Davidson Alameda County Courthouse

Jobs & Housing Coalition Plaintiff/Petitioner(s) VS. City of Oakland	No. <u>RG19005204</u> Order Motion for Judgment on the Pleadings Granted
Defendant/Respondent(s) (Abbreviated Title)	

The Motion for Judgment on the Pleadings filed for Proponents Measure AA and Gregory R. McConnell JR. and Robert Feinbaum and Bruce Thrupp and William T. Booker and Flynn Family Holding, LLC and 685 Scofield, LLC and Jobs & Housing Coalition was set for hearing on 10/11/2019 at 09:00 AM in Department 25 before the Honorable Ronni MacLaren. The Tentative Ruling was published and was contested.

The matter was argued and submitted, and good cause appearing therefore,

IT IS HEREBY ORDERED THAT:

The tentative ruling is affirmed as follows: The Motion for Judgment on the Pleadings by Plaintiffs Jobs & Housing Coalition; 685 Scofield, LLC; Flynn Family Holding, LLC; William T. Booker; Bruce Thrupp; Robert Feinbaum; and Gregory R. McConnell, Jr. (collectively, "Plaintiffs") is GRANTED.

Plaintiffs' Complaint seeks (1) a declaration that Measure AA is unenforceable, (2) to prohibit Defendant City of Oakland ("the City") from enforcing Measure AA, and (3) a refund of any taxes collected pursuant to Measure AA.

Measure AA imposes a parcel tax for 30 years to fund educational programs. As a parcel tax, Measure AA potentially falls under California Constitution Article XIII A § 4, Article XIII C § 2(d), and Article XIII D § 3(2), each of which requires a two-thirds vote prior to imposing such a tax. Measure AA, however, was placed on the ballot as a result of citizen's initiative, "The Children's Initiative of 2018." In the publicly circulated ballot materials for Measure AA, the City Attorney indicated that passage of Measure AA required approval by two-thirds of voters. (See Complaint, Exhibit 1, pages 1-2.) Only 62.7% of the electorate voted for Measure AA. (See Complaint, paragraph 13.) However, the City Council subsequently passed a resolution stating that Measure AA had passed. (See Complaint, Exhibit 2, page 5.)

The City contends that Measure AA is not barred by Article XIII A § 4, Article XIII C § 2(d), or Article XIII D § 3(2) because it was not imposed by a local government, but rather was proposed by a voter-sponsored initiative. In support of this argument, the City relies on *California Cannabis Coalition v. City of Upland* (2017) 3 Cal.5th 924. In *Upland*, the Court held that a voter-sponsored initiative was not a tax imposed by a local government for the purposes of Article XIII C § 2(b), which requires that voters must approve a general tax by a majority vote at a regularly scheduled general election (as opposed to a special election.)

The court determines that Upland's holding is limited to the specific constitutional provision at issue, i.e., whether a general tax (not a special tax) that is proposed as a voter initiative must be approved at a regularly scheduled general election. (See Upland, supra, 3 Cal.5th at 943.) Upland does not directly address the proportion of voters who must approve a special tax, or whether that proportion differs depending on whether the tax was proposed by a voter initiative or a local government. However, to the extent that Upland discusses that issue, it appears to support Plaintiffs' contention that special taxes require a two-thirds vote, regardless of whether they are proposed directly by local governments or by voter initiatives. Upland specifically distinguishes Article XIII C § 2(b) from § 2(d), recognizing that the voters "explicitly imposed a procedural two-thirds voting requirement on themselves" in § 2(d), in contrast to § 2(b), in which voters did not impose a procedural timing requirement on themselves. (Id. at 943.) In addition, Upland discusses the two-thirds voting requirement in § 2(d) as an exception to Elections Code § 9217, which would otherwise apply to voter initiatives. Contrary to the City's argument at the hearing of this motion, Elections Code § 9217 applies to voter ballot initiatives only; the analogous statute dealing with propositions placed on the ballot by city legislative bodies is Elections Code § 9222.

Other cases, while also not addressing this precise issue, also support Plaintiffs' contention that special taxes placed on the ballot by citizen initiatives are governed by the two-thirds voting requirement. See, e.g., Kennedy Wholesale, Inc. v. State Board of Equalization (1991) 53 Cal.3d 245, 252, in which the Court held that Article XIII A § 3(a) (requiring that an increase in state taxes be approved by a two-thirds vote of the California Legislature) did not preclude a voter initiative to raise state taxes based on a simple majority vote. The Court contrasted the language in § 3(a) with the language in § 4 (providing that special taxes can only be imposed by local governments by a two-thirds vote), which the Court stated "demonstrates, unambiguously, that the voters knew how to impose a supermajority requirement upon themselves when that is what they wanted to do." (Id.) See also Altadena Library Dist. v. Bloodgood (1987) 192 Cal.App.3d 585, in which the court denied petitioner's request that a special tax placed on the ballot by a voter initiative be exempted from the two-thirds voting requirement of Article XIII A § 4.

The City argues that because Upland determined that the phrase "no local government may impose" as used in Article XIII C § 2(b) excludes voter initiatives, similarly "no local government may impose" as used in Article XIII C § 2(d) excludes voter initiatives from the requirement of two-thirds voter approval for special taxes. As indicated above, the court declines to extend the holding in Upland to a constitutional provision it did not directly address. But in any event, even assuming arguendo that the enforcement of Measure AA would not violate Article XIII C § 2(d), it would violate Article XIII D § 3(a), which provides that no parcel tax may be "assessed" unless it receives a two-thirds vote. Measure AA would result in the assessment of parcel taxes by the City, i.e., the City would list the property to be taxed and determine the amount of tax to collect. (See, e.g., State Board of Equalization v. Ceniceros (1998) 63 Cal.App.4th 122, 125.) Although the assessment required by Measure AA is not based on the value of the property, it is based on the type of property (i.e., single family residential parcels, multiple residential unit parcels, and non-residential parcels.) (See Measure AA, Section 5.2.)

Finally, the court determines that the City is barred from enforcing Measure AA because the ballot measures prepared by the City unambiguously advised voters that Measure AA would require two-thirds of the votes to pass. Allowing Measure AA to be enacted with less than two-thirds of the votes would constitute "a fraud on the voters." (See Hass v. City Council (1956) 139 Cal.App.2d 73, 76.) The court determines that the cases cited by the City on pages 18-20 of its opening brief in support of its own motion for judgment on the pleadings are distinguishable. Unlike in those cases, Plaintiffs here are not seeking to "undo an election" or invalidate the will of the voters. Rather, Plaintiffs seek to apply the California Constitution's two-thirds voting requirement for imposition of special taxes - which the City ballot measures expressly represented would apply to Measure AA - to the election.

Plaintiffs' Request for Judicial Notice is GRANTED. The Court observes, however, that opinions by state trial courts are not binding on this court and thus are not relevant to this court's order. (See Plaintiffs' Request for Judicial Notice, exhibits 1 and 3.)

Plaintiffs are directed to submit a proposed judgment, approved as to form, for the court's signature forthwith.

SHORT TITLE:

Jobs & Housing Coalition VS City of Oakland

CASE NUMBER:

RG19005204

ADDITIONAL ADDRESSEES

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Olson Hagel & Fishburn LLP  
Attn: Olson, Lance H  
555 Capitol Mall  
Suite 400  
Sacramento, CA 95814

-- Third Party --  
Olson Hagel & Fishburn LLP  
Attn: Caplan, Deborah B.  
555 Capitol Mall, Suite 1425  
Sacramento, CA 95814-4602

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Order

Dated: 10/15/2019

*Ronni McLaren* <sup>Digital</sup>

Judge Ronni MacLaren

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Order

# **EXHIBIT D**

Return of Organization Exempt From Income Tax

Department of the Treasury Internal Revenue Service

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 Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

EXHIBIT 10

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: EAST BAY COLLEGE FUND
Doing business as:
Number and street (or P O box if mail is not delivered to street address): 300 FRANK H OGAWA PLAZA SUITE 430
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: OAKLAND, CA 94612

D Employer ID: 54-2103707
E Telephone number: (510) 836-8900
G Gross receipts \$: 6,266,085

F Name and address of principal officer: MIALISA BONTA, 300 FRANK H OGAWA PLAZA SUITE 430, OAKLAND, CA 94612

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
H(c) Group exemption number

I Tax-exempt status: 501(c)(3), 501(c) ( ) (insert no ), 4947(a)(1) or 527

J Website: WWW.EASTBAYCOLLEGEFUND.ORG

K Form of organization: Corporation, Trust, Association, Other

L Year of formation: 2002
M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: EDUCATIONAL FINANCIAL ASSISTANCE

Table with 2 columns: Description (2-7b) and Amount. Includes rows for discontinued operations, governing body members, independent voting members, employees, volunteers, and business revenue.

Table with 3 columns: Description (8-12), Prior Year, Current Year. Includes rows for contributions, program service revenue, investment income, other revenue, and total revenue.

Table with 3 columns: Description (13-19), Prior Year, Current Year. Includes rows for grants, benefits, salaries, fundraising fees, other expenses, and total expenses.

Table with 3 columns: Description (20-22), Beginning of Current Year, End of Year. Includes rows for total assets, total liabilities, and net assets or fund balances.

Part II Signature Block

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

Sign Here: Signature of officer (MIALISA BONTA CEO) and Date (2019-10-08)

Preparer Use Only

Preparer information: Print/Type preparer's name (KEVIN WILSON), Preparer's signature (KEVIN WILSON), Date, Firm's name (NOVOGRADAC & COMPANY LLP), Firm's address (2033 NORTH MAIN STREET SUITE 400, WALNUT CREEK, CA 94596), Check self-employed, FTIN (P01313212), Firm's EIN (94-3108253), Phone no (925) 949-4252

**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>	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	Yes	
<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>		No
<b>4 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>		No
<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>		No
<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>		No
<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>		No
<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>		No
<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>		No
<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>		No
<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>	Yes	
<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>		No
<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>		No
<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>		No
<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>		No
<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>	Yes	
<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>	Yes	
<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>		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		No
<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>		No
<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>		No
<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>		No
<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> (see instructions)		No
<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>		No
<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>		No



**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, or 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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) SUSAN STUTZMAN PRESIDENT	10 00	X		X				0	0	0
(2) BARB FREMDER DIRECTOR	10 00	X						0	0	0
(3) ROBERT STARK DIRECTOR	1 00	X						0	0	0
(4) TOM GOLD DIRECTOR	1 00	X						0	0	0
(5) JULIE PALLEY CO-VICE PRESIDENT	10 00	X		X				0	0	0
(6) LESLIE KAWAMOTO HSU DIRECTOR	1 00	X						0	0	0
(7) GAVIN KWONG TREASURER	1 00	X		X				0	0	0
(8) SUSAN SUGARMAN DIRECTOR	1 00	X						0	0	0
(9) ANDREA WALKER DIRECTOR	1 00	X						0	0	0
(10) JIM SAAVEDRA DIRECTOR	1 00	X						0	0	0
(11) SAMUEL R MILLER DIRECTOR	1 00	X						0	0	0
(12) ANDY FREMDER DIRECTOR	1 00	X						0	0	0
(13) SUSIE PONCELET SECRETARY	1 00	X		X				0	0	0
(14) SETH HAMALIAN CO-VICE PRESIDENT	1 00	X		X				0	0	0
(15) RICHARD J GILBERT DIRECTOR	1 00	X						0	0	0
(16) DIANE DODGE EXECUTIVE DIRECTOR	40 00			X				152,083	0	23,000

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	2,095,553	<b>1</b>	2,011,760
	<b>2</b> Savings and temporary cash investments . . . . .	4,383,737	<b>2</b>	6,503,374
	<b>3</b> Pledges and grants receivable, net . . . . .	4,404,629	<b>3</b>	5,077,546
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<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 instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	44,274	<b>9</b>	16,243
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 4,510		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 182	<b>10c</b> 0	4,328
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	72,250
	<b>15</b> Other assets See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	10,928,193	<b>16</b>	13,685,501	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	0	<b>17</b>	4,096
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<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>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</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 . . . . .		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	0	<b>26</b>	4,096
<b>Net Assets or Fund Balances</b>	<b>27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	2,044,693	<b>27</b>	2,323,427
	<b>28</b> Temporarily restricted net assets . . . . .	8,883,500	<b>28</b>	11,357,978
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33 Total net assets or fund balances . . . . .</b>	10,928,193	<b>33</b>	13,681,405
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	10,928,193	<b>34</b>	13,685,501

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

(Complete only if you checked the box on line 5, 7, 8, or 9 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 grant")	1,336,938	1,894,207	3,488,693	3,917,957	2,261,790	12,899,585
<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	1,336,938	1,894,207	3,488,693	3,917,957	2,261,790	12,899,585
<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)						2,210,880
<b>5 Public support.</b> Subtract line 5 from line 4						10,688,705

**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	1,336,938	1,894,207	3,488,693	3,917,957	2,261,790	12,899,585
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,225	606	3,239	10,992	20,706	37,768
<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						12,937,353
<b>12</b> Gross receipts from related activities, etc (see instructions)					<b>12</b>	

**13 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>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	82.620 %
<b>15</b> Public support percentage for 2016 Schedule A, Part II, line 14	<b>15</b>	83.940 %

**16a 33 1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization  ▶

**b 33 1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization  ▶

**17a 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization  ▶

**b 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization  ▶

**17b Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions  ▶

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

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

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

<b>Section C - Distributable Amount</b>		Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1
2	Enter 85% of line 1	2
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3
4	Enter greater of line 2 or line 3	4
5	Income tax imposed in prior year	5
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6

7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

**Part 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
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount    |
|--|-----------|
| <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 in 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 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 . . . . .		4,510	182	4,328
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) . . . . .				4,328

# Schedule I (Form 990)

## 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.  
▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization  
EAST BAY COLLEGE FUND

Employer identification number  
54-2103707

### 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.

(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 non-cash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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 . . . . .

**Part III 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 are not 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 DIANE DODGE EXECUTIVE DIRECTOR	(i) 152,083 ----- 0	0 ----- 0	0 ----- 0	0 ----- 0	23,000 ----- 0	175,083 ----- 0	0 ----- 0

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	DIRECTOR'S ACTIVITIES ARE REVIEWED ON AN ANNUAL BASIS AS TO THEIR ADHERENCE TO THE CORPORATE CONFLICT OF INTEREST POLICY



**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990 PART IX - FUNCTIONAL EXPENSES	EXPENSES WERE AMENDED TO CORRECTLY DISCLOSE THE AMOUNTS PER THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017 PREVIOUSLY THE INCORRECT ALLOCATION PERCENTAGES WERE BEING USED AND THE AUDIT HAD NOT BEEN COMPLETED AT THE TIME OF FILING

**A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017**

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
EAST BAY COLLEGE FUND

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
300 FRANK H OGAWA PLAZA SUITE 430

City or town, state or province, country, and ZIP or foreign postal code  
OAKLAND, CA 94612

**D** Employer identification number  
54-2103707

**E** Telephone number  
(877) 829-5500

**G** Gross receipts \$ 6,436,141

EXHIBIT 10(b)

**F** Name and address of principal officer  
SUSAN STUTZMAN  
300 FRANK H OGAWA PLAZA SUITE 430  
OAKLAND, CA 94612

**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.EASTBAYCOLLEGEFUND.ORG

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 2002 **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 EDUCATIONAL FINANCIAL ASSISTANCE				
	<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>3</b>	16		
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	16		
	<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	19		
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	293		
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0		
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0			
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	8,777,425	Current Year	6,415,435
	<b>9</b> Program service revenue (Part VIII, line 2g)		0		0
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		10,992		20,706
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0		0
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		8,788,417		6,436,141
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		1,139,790	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			0		0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)			699,969		1,153,060
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			0		0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 29,143					
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)			506,550		847,370
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)			2,346,309		3,542,153
<b>19</b> Revenue less expenses Subtract line 18 from line 12		6,442,108		2,893,988	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	10,928,193	End of Year	13,826,892
	<b>21</b> Total liabilities (Part X, line 26)		0		4,711
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20		10,928,193		13,822,181

**Part II Signature Block**

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

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: 2018-11-15

SUSAN STUTZMAN PRESIDENT  
Type or print name and title

**Paid Preparer**

Print/Type preparer's name: KEVIN WILSON  
 Preparer's signature: KEVIN WILSON  
 Date: \_\_\_\_\_  
 Check  if self-employed  
 PTIN: P01313212  
 Firm's name: ▶ NOVOGRADAC & COMPANY LLP  
 Firm's EIN: ▶ 94-3108253  
 Firm's address: ▶ 2033 NORTH MAIN STREET SUITE 400  
 Phone no. (925) 940-4757

**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> . . . . .	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .	Yes	
<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> . . . . .		No
<b>4 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> . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .	Yes	
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .	Yes	
<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> . . . . .	Yes	
<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> . . . . .		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> . . . . .		No
<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> (see instructions) . . . . .		No
<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> . . . . .		No
<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> . . . . .		No

**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>1b</b>	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<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>2b</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)	Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
<b>3b</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>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)?		No
<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?		No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<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?		No
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</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>13b</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>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		No
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**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, or 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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) SUSAN STUTZMAN PRESIDENT	10 00	X		X			0	0	0	
(2) BARB FREMDER DIRECTOR	10 00	X					0	0	0	
(3) ROBERT STARK DIRECTOR	1 00	X					0	0	0	
(4) TOM GOLD DIRECTOR	1 00	X					0	0	0	
(5) JULIE PALLEY CO-VICE PRESIDENT	10 00	X		X			0	0	0	
(6) LESLIE KAWAMOTO HSU DIRECTOR	1 00	X					0	0	0	
(7) GAVIN KWONG TREASURER	1 00	X		X			0	0	0	
(8) SUSAN SUGARMAN DIRECTOR	1 00	X					0	0	0	
(9) ANDREA WALKER DIRECTOR	1 00	X					0	0	0	
(10) JIM SAAVEDRA DIRECTOR	1 00	X					0	0	0	
(11) SAMUEL R MILLER DIRECTOR	1 00	X					0	0	0	
(12) ANDY FREMDER DIRECTOR	1 00	X					0	0	0	
(13) SUSIE PONCELET SECRETARY	1 00	X		X			0	0	0	
(14) SETH HAMALIAN CO-VICE PRESIDENT	1 00	X		X			0	0	0	
(15) RICHARD J GILBERT DIRECTOR	1 00	X					0	0	0	
(16) DIANE DODGE	40 00			X			152,083	0	23,000	

**Contributions, Gifts, Grants, and Other Similar Amounts**

a Regulated campaigns . . . . .	<b>1a</b>	
b Membership dues . . . . .	<b>1b</b>	
c Fundraising events . . . . .	<b>1c</b>	
d Related organizations . . . . .	<b>1d</b>	
e Government grants (contributions) . . . . .	<b>1e</b>	
f All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	6,415,435
g Noncash contributions included in lines 1a-1f \$ . . . . .		
<b>h Total.</b> Add lines 1a-1f . . . . .		6,415,435

**Program Service Revenue**

2a _____	Business Code				
b _____					
c _____					
d _____					
e _____					
f All other program service revenue . . . . .					
<b>g Total.</b> Add lines 2a-2f . . . . .					

**Other Revenue**

<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			20,706			20,706
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
<b>5</b> Royalties . . . . .						
<b>6a</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>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
<b>b</b> Less cost or other basis and sales expenses						
<b>c</b> Gain or (loss)						
<b>d</b> Net gain or (loss) . . . . .						
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a					
<b>b</b> Less direct expenses . . . . .	b					
<b>c</b> Net income or (loss) from fundraising events . . . . .						
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	a					
<b>b</b> Less direct expenses . . . . .	b					
<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	a					
<b>b</b> Less cost of goods sold . . . . .	b					
<b>c</b> Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b> _____						
<b>b</b> _____						
<b>c</b> _____						

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	2,095,553	<b>1</b>	2,009,248
	<b>2</b> Savings and temporary cash investments . . . . .	4,383,737	<b>2</b>	6,503,374
	<b>3</b> Pledges and grants receivable, net . . . . .	4,404,629	<b>3</b>	5,293,199
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<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 instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	44,274	<b>9</b>	16,743
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 4,510		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 182	<b>10c</b> 0	4,328
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	10,928,193	<b>16</b>	13,826,892	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	0	<b>17</b>	4,711
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<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>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</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		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	0	<b>26</b>	4,711
<b>Net Assets or Fund Balances</b>	<b>27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	2,044,693	<b>27</b>	2,020,111
	<b>28</b> Temporarily restricted net assets . . . . .	8,883,500	<b>28</b>	11,802,070
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33 Total net assets or fund balances . . . . .</b>	10,928,193	<b>33</b>	13,822,181
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	10,928,193	<b>34</b>	13,826,892

**Additional Data**

**Software ID:**

**Software Version:**

**EIN:** 54-2103707

**Name:** EAST BAY COLLEGE FUND

Form 990 (2017)

**Form 990, Part III, Line 4a:**

EAST BAY COLLEGE FUND ("EBCF") PROVIDES COLLEGE ACCESS SERVICES AT PUBLIC HIGH SCHOOLS IN OAKLAND. THIS INCLUDES COLLEGE ADVISING, FAWSA COMPLETION, AND CREATING A COLLEGE-GOING CULTURE. EBCF ALSO PROVIDES MULTI-YEAR SCHOLARSHIPS FOR LOW-INCOME STUDENTS TO ATTEND COLLEGE, AND WRAP-AROUND SUPPORT SERVICES, INCLUDING ONE ON ONE MENTORING, COUNSELING, PEER-GROUPS SUPPORT ON CAMPUS, FINANCIAL LITERACY, AND LIFE-SKILLS RETREATS THROUGHOUT THE COLLEGE JOURNEY.



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

(Complete only if you checked the box on line 5, 7, 8, or 9 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 grant")	1,336,938	1,894,207	3,488,693	3,917,957	2,104,490	12,742,285
<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	1,336,938	1,894,207	3,488,693	3,917,957	2,104,490	12,742,285
<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)						2,239,194
<b>6 Public support.</b> Subtract line 5 from line 4						10,503,091

**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	1,336,938	1,894,207	3,488,693	3,917,957	2,104,490	12,742,285
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,225	606	3,239	10,992	20,706	37,768
<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						12,780,053
<b>12</b> Gross receipts from related activities, etc (see instructions)						<b>12</b>
<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 stop here . . . . . ▶ <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))	<b>14</b>	82.180 %
<b>15</b> Public support percentage for 2016 Schedule A, Part II, line 14	<b>15</b>	83.940 %
<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 stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" 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 stop here. 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 stop here. 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 stop here. 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 IV Supporting Organizations**

(Complete only if you checked a box on line 12 of 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? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<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)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<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)? If "Yes," explain in <b>Part VI</b> 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.		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b</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</b>	<b>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? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<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))? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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)? If "Yes," answer line 10b below.		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**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)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

**Section B - Minimum Asset Amount**

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

**Section C - Distributable Amount**

	Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1
2 Enter 85% of line 1	2
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3
4 Enter greater of line 2 or line 3	4
5 Income tax imposed in prior year	5
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6

7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

**Additional Data**

**Software ID:**

**Software Version:**

**EIN:** 54-2103707

**Name:** EAST BAY COLLEGE FUND

Schedule A (Form 990 or 990-EZ) 2017

Page 8

**Part VI** **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, 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)

Facts And Circumstances Test

**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
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in 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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g 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
- (i) unrelated organizations
  - (ii) related organizations
- b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		4,510	182	4,328
e Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				4,328

**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.

1	Total revenue, gains, and other support per audited financial statements	1	6,436,141
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	6,436,141
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,436,141

**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.

1	Total expenses and losses per audited financial statements	1	3,542,153
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	3,542,153
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,542,153

**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.

Return Reference	Explanation
See Additional Data Table	

**Additional Data**

**Software ID:**

**Software Version:**

**EIN:** 54-2103707

**Name:** EAST BAY COLLEGE FUND

**Supplemental Information**

Return Reference	Explanation
PART X, LINE 2	THE PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRES THE ORGANIZATION TO REPORT INFORMATION REGARDING ITS EXPOSURE TO VARIOUS TAX POSITIONS TAKEN BY THE ORGANIZATION. THE ORGANIZATION HAS DETERMINED WHETHER ANY TAX POSITIONS HAVE MET THE RECOGNITION THRESHOLD AND HAVE MEASURED THE ORGANIZATION'S EXPOSURE TO THOSE TAX POSITIONS. MANAGEMENT BELIEVES THAT THE ORGANIZATION HAS ADEQUATELY ADDRESSED ALL RELEVANT TAX POSITIONS AND THAT THERE ARE NO UNRECORDED TAX LIABILITIES. FEDERAL AND STATE TAX AUTHORITIES GENERALLY HAVE THE RIGHT TO EXAMINE AND AUDIT THE PREVIOUS THREE YEARS OF TAX RETURNS FILED. ANY INTEREST OR PENALTIES ASSESSED TO THE ORGANIZATION ARE RECORDED IN OPERATING EXPENSES. NO INTEREST OR PENALTIES FROM FEDERAL OR STATE TAX AUTHORITIES WERE RECORDED IN THE ACCOMPANYING FINANCIAL STATEMENTS.

**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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) SCHOLARSHIPS FOR STUDENTS	1058	1,541,723		CASH	
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation





efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93493319098358

OMB No 1545-0047

**SCHEDULE O**  
(Form 990 or 990-EZ)  
**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.
- ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Name of the organization  
EAST BAY COLLEGE FUND

**2017**  
Open to Public Inspection

Employer identification number  
54-2103707

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	BARB FREMDER AND JULIE PALLEY ARE THE SECRETARY AND CO-VICE PRESIDENT, RESPECTIVELY, OF THE ORGANIZATION BARB FREMDER IS THE WIFE OF ANDY FREMDER, ONE OF THE ORGANIZATION'S FOUNDERS AND A MEMBER OF THE BOARD OF DIRECTORS JULIE PALLEY IS ANDY FREMDER'S SISTER THE ORGANIZATION MUST REPORT THAT BARB FREMDER, JULIE PALLEY AND ANDY FREMDER HAVE A FAMILY RELATIONSHIP

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	THE BOARD OF DIRECTORS REVIEW AND APPROVE EXECUTIVE COMPENSATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	PROCESS IS UNCHANGED FROM PRIOR YEAR

# **EXHIBIT E**

54-2103707

Search

Geography Organization

Financials

STATE

Enter state

ZIP CODE

Enter zip code

Radius

METRO STATISTICAL AREA (MSA)

Enter MSAs

CITY

Enter city

Select city

COUNTY

Enter county

Select county

1 results found. [Clear search](#)

SORT BY Relevance



Oakland Promise Gold

Oakland Promise

Oakland, CA | EIN: 54-2103707

GROSS RECEIPTS  
\$20,798,673

ASSETS  
\$34,542,676


# Thank You for Supporting the Oakland Promise

Join us in pursuing our vision to triple the number of college graduates from Oakland in the next 10 years. Your tax-deductible donation \* supports our cradle-to-career programs, including Brilliant Baby, Kindergarten to College (K2C), and more.

If you are looking to fund Oakland Promise College Scholarships, you can do so through our partner, East Bay College Fund \* (www.eastbaycollegefund.org).

## Questions

▼ Is this donation tax deductible?

Oakland Public Education Fund is a 501(c)3 tax-exempt organization and your donation is tax-deductible within the guidelines of U.S. law. To claim a donation as a deduction on your U.S. taxes, please keep your email donation receipt as your official record. We'll send it to you upon successful completion of your donation. 



## Select an amount


\$1,000    \$500    \$300    \$100    Other

Your  donation:   One-time  Monthly

- Would you like your **employer** to match?
- Dedicate my donation in **honor** or in **memory** of someone

## Your Information

Name \*

Make donation anonymous 

Email \*

Your receipt will be emailed here.

Phone Number

**DECLARATION OF SERVICE BY E-MAIL AND U.S. MAIL**

Case Name: Hazzard, Gene, et al. v. Mayor Libby Schaaf, et al.  
No.: RG21106953

I declare I am 18 years of age or older and not a party to this matter. My business address is:

2550 Frances Street Oakland, CA 94601

On Sept 9, 2021, 2021, I served the attached:

**PLAINTIFF'S OPPOSITION TO DEFENDANT ROB' BONTA'S DEMURRER  
MEMORANDUM OF POINTS AND AUTHORITIES**

**REQUEST FOR JUDICIAL NOTICE IN SUPPORT OF PLAINTIFF'S OPPOSITION  
TO ATTORNEY GENERAL ROB BONTA'S DEMURRER TO COMPLAINT**

**[PROPOSED] ORDER SUSTAINING PLAINTIFF GENE HAZZARD'S OPPOSITION  
TO ROB BONTA, ATTORNEY GENERAL'S DEMURRER TO THE COMPLAINT**

**[PROPOSED] ORDER GRANTING GENE HAZZARD, PLAINTIFF'S REQUEST FOR  
JUDICIAL NOTICE IN OPPOSITION TO DEFENDANT ROB BONTA, ATTORNEY  
GENERAL'S REQUEST IN SUPPORT OF DEMURRER TO COMPLAINT**

by transmitting a true copy via electronic mail where E-Mail addresses were provided. In addition, I placed a true copy thereof enclosed in a sealed envelope, with postage attached, in the U.S. Mail, addressed as follows:

Libby Schaaf, Mayor of the City of Oakland Rebecca Kaplan, Vice Mayor of the City of Oakland 1 Frank H. Ogawa Plaza Oakland, CA 94612 (510) 238-7008 Email: lschaaf@oaklandca.gov rkaplan@oaklandca.gov	Courtney Ruby, Oakland City Auditor 1 Frank H. Ogawa Plaza, 4th Floor Oakland, CA 94612 (510) 927-4645 cruby@oaklandca.gov
David Silver, Director of Education 1 Frank H. Ogawa Plaza Oakland, CA 94612 (510) 238-3990 dsilver@oaklandca.gov	Barbara Parker, City Attorney 1 Frank H. Ogawa Plaza Oakland, CA 94612 (510) 238-3815 bjparker@oaklandcityattorney.org



Mialisa Bonta, CEO Andy Fremder Oakland Promise PO Box 360 Grand Ave., #363 Oakland, CA 94610	
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Executed on Sept 9, 2021, at Alameda County, California.

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

Richard A. Henry  
Declarant

Richard A. Henry  
Signature