**File No.** 200956

**Committee Item No.** 1
**Board Item No.** ____________

# COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

**Committee:** Government Audit and Oversight **Date:** Sept. 17, 2020
**Board of Supervisors Meeting:** **Date:** ____________

| Cmte | Board | |
|---|---|---|
| ☐ | ☐ | **Motion** |
| ☒ | ☐ | **Resolution** |
| ☐ | ☐ | **Ordinance** |
| ☐ | ☐ | **Legislative Digest** |
| ☐ | ☐ | **Budget and Legislative Analyst Report** |
| ☐ | ☐ | **Youth Commission Report** |
| ☐ | ☐ | **Introduction Form** |
| ☐ | ☐ | **Department/Agency Cover Letter and/or Report** |
| ☐ | ☐ | **MOU** |
| ☐ | ☐ | **Grant Information Form** |
| ☐ | ☐ | **Grant Budget** |
| ☐ | ☐ | **Subcontract Budget** |
| ☐ | ☐ | **Contract/Agreement** |
| ☐ | ☐ | **Form 126 – Ethics Commission** |
| ☐ | ☐ | **Award Letter** |
| ☐ | ☐ | **Application** |
| ☐ | ☐ | **Public Correspondence** |

**OTHER**

| | | |
|---|---|---|
| ☒ | ☐ | Annual Report – FY2018-2019 |
| ☒ | ☐ | CPA Report – FY2018-2019 |
| ☒ | ☐ | Dissolution Letter – August 10, 2019 |
| ☒ | ☐ | Petition Results – August 13, 2020 |
| ☒ | ☐ | DRAFT Public Hearing Notice |
| ☒ | ☐ | OEWD Memo – August 13, 2020 |
| ☐ | ☐ | |

**Prepared by:** John Carroll **Date:** Sept. 11, 2020
**Prepared by:** John Carroll **Date:** ____________

[Resolution of Intention - Disestablishment - Top of Broadway Community Benefit District - Annual Report FY2018-2019]

**Resolution declaring the intention of the Board of Supervisors to receive and approve a final annual report for the property-based business improvement district (community benefit district) known as the "Top of Broadway Community Benefit District" for FY2018-2019, to disestablish the District, and to remove a multi-year assessment on all parcels in the District; ordering and setting a time and place for a public hearing of the Board of Supervisors, sitting as a Committee of the Whole, on November 17, 2020, at 3:00 p.m., on the proposed disestablishment; approving the form of the Notice of Public Hearing; and directing environmental findings.**

WHEREAS, Article XIIID of the California Constitution, the Property and Business Improvement District Law of 1994 (California Streets and Highways Code, Sections 36600 et seq., "1994 Act"), and Article 15 of the San Francisco Business and Tax Regulations Code ("Article 15") authorize cities to establish property-based improvement districts, funded through the levy and collection of special assessments on real property within such districts, for the purpose of providing improvements and promoting activities and property-related services that specially benefit parcels of real property located within such districts; and

WHEREAS, Pursuant to the foregoing authorities, the Board of Supervisors in 2013 established a Community Benefit District known as the Top of Broadway Community Benefit District (the "District") which has a term of eight years commencing with FY2013-2014 (File No. 130636); and

WHEREAS, The Board of Supervisors approved a contract with a nonprofit Owners' Association for Administration/Management of the Top of Broadway Community Benefit

District, to administer the District, pursuant to the management plan for the district (File No. 140100); and

WHEREAS, The Owners' Association operated the District with assessment revenues and matching private funds, but eventually lost access to matching funds, and determined at the end of FY2018-2019 that it could not operate the District effectively with assessment revenue alone, and therefore asked the City to disestablish the District, as reflected in the August 2019 letter on file with the Clerk of the Board of Supervisors in File No. 200956; and

WHEREAS, Based on the August 2019 letter, the City stopped collecting assessment revenue starting with FY2019-2020, and instead allowed the Owners' Association to expend its remaining assessment funds as set forth in the District management plan, and to then cease operating; and

WHEREAS, The Owners' Association circulated a petition to the owners and representatives of real property in the District, and received signatures in favor of the disestablishment from owners and representatives representing 47.29 percent of the total assessments levied, and based on the petition results remains in favor of disestablishing the District; and

WHEREAS, The Owners' Association asks the City to disestablish the District under Business and Tax Regulations Code, Section 15.11(e), which provides that the Board of Supervisors may, by a supermajority vote of eight or more members, initiate proceedings to disestablish for any reason, by adopting a resolution of intention to disestablish, and by then mailing a notice to the property owners of a public hearing, which shall occur not less than 30 days after mailing the notice and not more than 60 days after the adoption a resolution of intention, as set forth in California Streets and Highways Code, Section 36670(b); and

WHEREAS, The Owners' Association has submitted for the Board's receipt and approval an annual report, for FY2018-2019 ("the Annual Report"), as required by Section 36650 of the Act and Section 3.4 of the Management Contract, as well as supporting documents, including a transmittal letter and memorandum report from the City's Office of Economic and Workforce Development, dated August 13, 2020, all of which are on file with the Clerk of the Board of Supervisors in File No. 200956; and

WHEREAS, The Annual Report and supporting documents show that the Owners' Association has ceased operating, and that it does not have any assessment funds remaining, or any assets that it acquired with assessment revenues; now therefore, be it

RESOLVED, The Annual Report for FY2018-2019 is received and approved; and

FURTHER RESOLVED, Pursuant to Section 36670 of the Act, the Board of Supervisors declares its intention to disestablish the property and business improvement district known as the "Top of Broadway Community Benefit District" ("District") and to remove assessments against all parcels of real property in the District, commencing with fiscal year ("FY") 2019-2020, for the reasons stated herein; and, be it

FURTHER RESOLVED, The Clerk of the Board of Supervisors is hereby directed to give notice by mail to each property owner subject to the assessment, as provided by law, that a hearing on the proposed disestablishment shall take place remotely at the Board of Supervisors' meeting, on November 17, 2020, or as soon thereafter as the matter may be heard, to hear public testimony regarding the proposed disestablishment of the District and removal of assessments on properties within the District; and, be it

FURTHER RESOLVED, The Board of Supervisors hereby approves the form of the Notice of Public Hearing on file with the Clerk of the Board of Supervisors in File No. 200956, which is hereby declared to be a part of this Resolution as if set forth fully herein; and, be it

FURTHER RESOLVED, The Planning Department shall determine whether the actions contemplated in this resolution are in compliance with the California Environmental Quality Act (California Public Resources Code, Sections 21000 et seq.), and respond in writing to the Clerk of the Board of Supervisors prior to the Board's public hearing on the disestablishment of the District as set forth above.

# <u>Top of Broadway Community Benefit District Annual Report – 2018-19</u>

## Top of Broadway Community Benefit District Wraps Up 7 Years of Good Work

## January 2020

### Message from the President, Oliver Mar

Commencing in early 2013 and concluding this past December 31st, 2019, Top of Broadway Community Benefit District was formed to provide essential services to the one of the oldest and most culturally significant areas in San Francisco. Spanning only 3 blocks on Broadway, this district (which is the smallest in the City) encompasses a rich history of entertainment, art, culture and heritage that is quintessentially North Beach, and undeniably unique to San Francisco.

From its inception, our Community Benefit District was created to fund special benefit services over and above what the City and County of San Francisco currently provides. Although the Broadway district was the smallest ever created in San Francisco, our modest annual budget of $107,000 was greatly underwritten (dollar for dollar) by the Broadway Entertainment and Cultural Association (BECA) for its first three years, allowing the CBD to achieve significant positive impacts on the local quality of life and economic vitality of the immediate area.

Over the past seven years, the Top of Broadway CBD has overseen the implementation of numerous special benefits services as well as community projects designed to benefit local stakeholders in and around the Broadway commercial area. These services/projects have ranged in size and scope, but have included some notable accomplishments:

1. Provided daily sidewalk and gutter sweeping of the entire district. Also provided daily graffiti abatement and reporting to SFDPW.
2. Provided weekly pressure washing of district sidewalks (monthly district-wide).
3. Provided periodic security, as needed, for special events or large city celebrations that impacted the district.
4. Ensured all district nightlife establishments adhered to the guidelines outlined by the Entertainment Commission Good Neighbor Policy.
5. Secured grants for overseeing the design and installation of 10 historical markers throughout the district to commemorate the multi-faceted legacy of Broadway on North Beach.
6. Designed and installed the *Shimmer* lighting installation, a one-of-a-kind art installation suspended over the historic Peter Macchiarini Steps.
7. Worked very closely with SFPD Central Station, the SFMTA and Supervisor Aaron Peskin’s office to reduce the hourly tow away zone weekend restrictions on Broadway, which is unanimously seen as detrimental to economic vitality of the entire area.

Thus, from the outset, BECA's generous contributions have sustained the Top of Broadway CBD for much of its lifespan as the organization worked to revitalize the area and expand its boundaries. However, in 2019 BECA's funding ended and the Board of Directors voted in July to disestablish the district one year early due to the fact that the organization would be unable to operate on mere assessment income alone.

In conclusion, it has been an honor to serve as President of the Top of Broadway CBD for the last 5 years and I would like to thank the following key Board members and community partners for making this all happen: Joe Carouba/BSC Management, Carmen Crotti/Tommaso's, Calvin Louie/438-440 Broadway, Jerry Cimino/The Beat Museum, Payam Arvin/Monroe, the Broadway Entertainment & Cultural Association (BECA), New City America (NCA) and all the community partners and stakeholders that participated in our efforts to revitalize the Top of Broadway neighborhood.

Thank you again and I hope to see you around Broadway soon!

Oliver Mar, President

Top of Broadway Community Benefit District

**Board Members for the 2018-19 Term:**

The following Board members have been elected to run the CBD Board for 2018-19.

| ***Person*** | ***Type of Seat*** |
|---|---|
| Oliver Mar, President | Property owner seat<br>Mar Family Trust |
| Joe Carouba, Vice President | Property Owner seat<br>BSC Management |
| Carmen Crotti, Secretary | Property Owner seat<br>Tommaso's |
| Calvin Louie, Treasurer | Property owner seat<br>440 Broadway |
| Payam Arvin | Property owner designate<br>Monroe |
| Samson Shirakhon | Business owner seat |
| Matias Drago | Property owner designate<br>222 Columbus Ave. |
| Jerry Cimino | Business owner seat<br>The Beat Museum |
| Gordon Leung | Property Owner seat<br>Chinatown Community<br>Development Center (CCDC) |

The district is staffed and managed by New City America, Inc.

Marco Li Mandri/Executive Director
Dominic Li Mandri/District Manager
Shirley Zawadzki/Finances

# SOBO FY18-19 Highlights

**In FY 18-19, the Top of Broadway SOBO Committee continued its campaign for a cleaner, safer, and more vibrant Broadway district, accomplishing much through collaborative, coordinated efforts with our community contacts and City agencies. Clean and safe continue to be a top priority for the voluntary Committee as we look to build upon the progress we've made over the last year, developing strategies and relationships intended to further enhance the quality of life and economic vitality around the Broadway/Columbus corridor. Some highlights of this past year's maintenance and safety services include:**

- Provided sidewalk maintenance services 355 days out of the year, collecting and removing approximately 9,000 lbs. of litter from the gutters and public rights-of-way.
- Removed 835 incidences of graffiti from the public rights-of-way, a notable decrease from last fiscal year (1215).
- Removed 525 incidences of Human/Animal Waste in-district, also a slight decrease from last fiscal year (662).
- Continued our coordination with North Beach Citizens to maintain 10 Surfrider cigarette ashcans hung throughout the district as well as upkeeping the Big Belly bin at Broadway & Kearny St.
- Collaborated with SFPD Central Station to implement a trial reduction of the Broadway tow-away zone start times from 10 PM to 11:30 PM Fridays & Saturdays.
  Conducted Regular District-Wide Inspections with SFDPW personnel and coordinated resources among multiple agencies to ensure collaborative coverage of the Broadway corridor.

**Cleaning & Maintenance—Dome Cleaning**

- District cleaning and litter removal……………………………… 355 days
- Illegal Dumping Reports ……………………………………………. 154 reports
- Human/Animal Waste clean-up……………………………………. 525 recorded
- Graffiti Incidents Removed…………………………………………… 835 incidences
- Pressure Washing of District……………………………… 13 times (42,545.75 total linear footage)

# DISI FY18-19 Highlights

**In FY18-19, the Top of Broadway DISI Committee focused primarily on revitalizing the ToBCBD social media channels and sustaining the beautification project *Shimmer* as the district continues to add more content and functionality to the installation. Brand recognition has been a challenge since the inception of the district, though the DISI Committee has been successful in implementing various**

**streetscape projects to diversify Broadway's image and contribute to its revitalization. Some highlights of this past year's progress and projects include:**

- Continued to work with artist Joshua Hubert to stabilize and expand the functionality of the *Shimmer* art installation.
- Routinely distributed Historical Marker Brochure literature to surrounding establishments/businesses.
- Hired a Social Media marketing vendor to manage the Top of Broadway's Instagram and Facebook channels for a 4-month period.

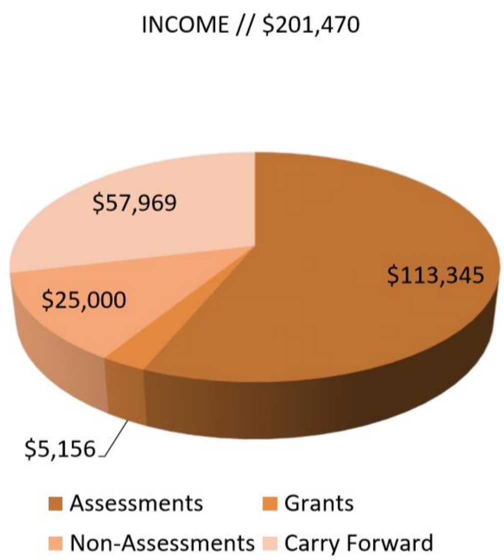
## Active Committees Allow Us to Make Changes:

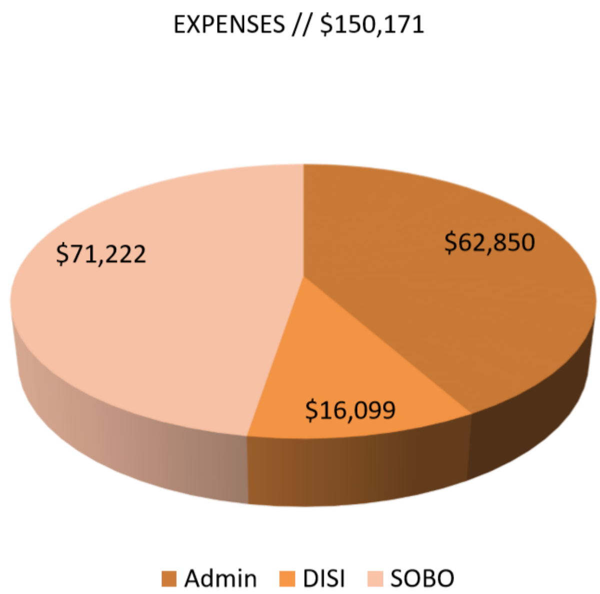
In early 2016, the Board restructured its Committee system to accommodate more ideas and implement projects more quickly. We have 3 standing committees: Executive, Sidewalk Operations, and District Identity and occasionally the Land Use Committee. All CBD property owners and business tenants are encouraged to work on one or more of the committees.

| ***TOBCBD Committee*** | ***Functions and Duties*** |
|---|---|
| ***Executive/ Organization Committee*** **Chair: Oliver Mar, President of the Corporation** | Oversees staff and district administration and consulting contracts, corporate finances, insurance, grants, development of budget, Board agendas and meetings, correspondences, outreach, bylaws and Board policies, relations with the Board of Supervisor's office, political reps and public agencies, Board elections, fundraising, etc. Oversees annual election of Board members. Consists of all of the officers of the corporation. |
| ***Sidewalk Operations, Beautification and Order (SOBO)*** **Chair: Payam Arvin** | Oversees maintenance and security service provider contracts involved in the improvement of the public rights of way, including sidewalk sweeping, steam cleaning, landscaping, personnel and non-personnel expenses. Maintains an active dialogue with Central Station to address district security concerns. |
| ***District Identity and Streetscape Improvements (DISI)*** **Chair: Jerry Cimino** | Projects would include those that market and promote the District or promote positive aspects of the Top of Broadway. Those issues may include: branding of the district, new International Settlement sign (if expansion occurs), Kearney Steps project, public relations, website maintenance, streetscape issues including landscaping *design*, tree selection, street light standards, festival poles, visual linkages, new public spaces projects, improvements to public spaces in the district, social media, twitter and Facebook management, |

| | |
|---|---|
| ***Land Use***<br><br>**<u>Chair:</u> Joe Carouba** | Parking, transportation, mobility, planning, zoning, code enforcement, new developments, Entertainment Commission, alcohol permits and outdoor dining encroachments, review of new tenant improvements and their impact, etc. |
| ***Expansion Task Force:***<br><br>**<u>Chair:</u> Joe Carouba** | Oversees the boundaries, survey and other steps involved in the possible expansion of the Top of Broadway CBD. This Task Force will advise the Executive Committee on the results of its finding and the Executive Committee will bring the issues to the Board for review and concurrence. Created by Board action and advisory to the Executive Committee. |

**<u>Pie Chart:</u>**




**<u>Map</u>**

# Top of Broadway CBD Map

May 2012

**Financial Reporting**

**BENCHMARK 1:** Whether the variance between the budget amounts for each service category was within 10 percentage points from the budget identified in the Management Plan

| SA 76 - Broadway | | | | | FY 2018-2019 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Service Category/Budget Line** | **Management Plan Budget** | **General Benefit Dollars** | **Management Plan Assessment Budget** | **% of Budget** | **FY 2015-16 Budget** | **General Benefit Dollars** | **FY 2018-2019 Assessment Budget** | **% of Budget** | **Variance** | **Source** |
| **SA 76 - Top of Broadway CBD - District Identity and Activities** | $ 45,000.00 | $ 450.00 | $ 44,550.00 | 42.23% | $ 45,000.00 | $ - | $ 45,000.00 | 42.23% | 0.00% | |
| **SA 76 - Top of Broadway CBD - Sidewalk Operations, Beautification, and Order** | $ 30,000.00 | $ 300.00 | $ 29,700.00 | 28.15% | $ 30,000.00 | $ - | $ 30,000.00 | 28.15% | 0.00% | |
| **SA 76 - Top of Broadway CBD - Administration, Organization, and Corporate Operations** | $ 31,567.31 | $ 315.67 | $ 31,251.64 | 29.62% | $ 31,567.31 | $ - | $ 31,567.31 | 29.62% | 0.00% | |
| **Contingency and Reserve** | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% | 0.00% | |
| **0** | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% | 0.00% | |
| **0** | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% | 0.00% | |
| **0** | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% | 0.00% | |
| **TOTAL** | **$ 106,567.31** | **$ 1,065.67** | **$ 105,501.64** | **100.00%** | **$ 106,567.31** | **$ -** | **$ 106,567.31** | **100.00%** | | |

**BENCHMARK 2:** General Benefit Requirement **1.00%**

| **Revenue Sources** | **FY 2018-2019 Actuals** | **% of actuals** | **Source** |
|---|---|---|---|
| Assessment Revenue | $ 113,345.00 | | Assessments and penalties |
| **Total Assessment (Special Benefit) Revenue** | **$ 113,345.00** | **74.90%** | |
| Grants/Contributions | $ 30,156.00 | 19.93% | |
| Other | $ 7,825.00 | 5.17% | |
| **Total Non-Assessment (General Benefit) Revenue** | **$ 37,981.00** | **25.10%** | |
| **Total** | **$ 151,326.00** | **100.00%** | |

**BENCHMARK 3**: Whether the variance between the budget amout and actual expenses within a fiscal year was within 10 percentage points

| SA 76 - Broadway | | | | | | FY 18-19 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Service Category/Budget Line** | **FY 2018-2019 Budget** | **% Budget (Total Budget)** | **Actuals** | **Amount from Assessment** | **Amount from General Benefit** | **% of Actuals (Assessment)** | **% of Actuals (Total Budget)** | **Variance (Assessment)** | **Variance (Total Budget)** | **Source** |
| SA 76 - Top of Broadway CBD - District Identity and Activities | $ 45,000.00 | 42.23% | $ 16,099.00 | [redacted] | [redacted] | [redacted] | 10.72% | [redacted] | -31.51% | |
| SA 76 - Top of Broadway CBD - Sidewalk Operations, Beautification, and Order | $ 30,000.00 | 28.15% | $ 71,222.00 | [redacted] | [redacted] | [redacted] | 47.43% | [redacted] | 19.28% | |
| SA 76 - Top of Broadway CBD - Administration, Organization, and Corporate Operations | $ 31,567.31 | 29.62% | $ 62,850.00 | [redacted] | [redacted] | [redacted] | 41.85% | [redacted] | 12.23% | |
| Contingency and Reserve | $ - | 0.00% | $ - | [redacted] | [redacted] | [redacted] | 0.00% | [redacted] | 0.00% | |
| 0 | $ - | 0.00% | $ - | [redacted] | [redacted] | [redacted] | 0.00% | [redacted] | 0.00% | |
| 0 | $ - | 0.00% | $ - | [redacted] | [redacted] | [redacted] | 0.00% | [redacted] | 0.00% | |
| 0 | $ - | 0.00% | $ - | [redacted] | [redacted] | [redacted] | 0.00% | [redacted] | 0.00% | |
| **TOTAL** | **$ 106,567.31** | **100.00%** | **$ 150,171.00** | **$ -** | **$ -** | [redacted] | **100.00%** | | | |

**BENCHMARK 4:** Whether CBD is indicating the amount of funds to be carried forward into the next fiscal year and designating projects to be spent in current fiscal year

| **FY 2018-2019 Carryover Disbursement** | $ - | **Source** | **Spenddown Timeline** |
|---|---|---|---|
| **Special Assessment Project** | | | |
| | $ - | | |
| | | | |
| **Special Project Total** | **$ -** | | |
| **Total Designated Amount for FY 2018-19** | **$ -** | | |

**CHEK TAN AND COMPANY, LLP**
**309 4TH AVE STE 300**
**SAN FRANCISCO, CA 94118**
**415-673-8573**

June 11, 2020

TOP OF BROADWAY COMMUNITY BENEFIT
DISTRICT, INC.
250 COLUMBUS AVE Suite 207
SAN FRANCISCO, CA 94133

Dear Dominic:

The 2018 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

The 2018 California Exempt Organization Annual Information Return will be electronically filed with the State of California upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

Enclosed is the California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. mail your California report as soon as possible to:

REGISTRY OF CHARITABLE TRUSTS
P.O. BOX 903447
SACRAMENTO, CA 94203-4470

Please be sure to call us if you have any questions.

Sincerely,

Chek Tan and Company, LLP

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

# IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2018, or fiscal year beginning 7/01, 2018, and ending 6/30, 20 2019

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879EO* for the latest information.**

OMB No. 1545-1878

**2018**

| Name of exempt organization | Employer identification number |
|---|---|
| TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC. | 46-4010225 |

Name and title of officer

OLIVER MAR PRESIDENT

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

| | | | | |
|---|---|---|---|---|
| **1 a** Form 990 check here ► | [ ] | **b Total revenue,** if any (Form 990, Part VIII, column (A), line 12) | **1 b** | |
| **2 a** Form 990-EZ check here ► | [X] | **b Total revenue,** if any (Form 990-EZ, line 9) | **2 b** | 151,327. |
| **3 a** Form 1120-POL check here ► | [ ] | **b Total tax** (Form 1120-POL, line 22) | **3 b** | |
| **4 a** Form 990-PF check here ► | [ ] | **b Tax based on investment income** (Form 990-PF, Part VI, line 5) | **4 b** | |
| **5 a** Form 8868 check here ► | [ ] | **b Balance Due** (Form 8868, line 3c) | **5 b** | |

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

[X] I authorize CHEK TAN AND COMPANY, LLP (**ERO firm name**) to enter my PIN 20135 (**Enter five numbers, but do not enter all zeros**) as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ► __________ Date ► __________

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN 94635311561

**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► __________ Date ► __________

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

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

# Short Form
# Return of Organization Exempt From Income Tax

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

► **Do not enter social security numbers on this form as it may be made public.**

► **Go to *www.irs.gov/Form990EZ* for instructions and the latest information.**

OMB No. 1545-1150

**2018**

**Open to Public Inspection**

**A For the 2018 calendar year, or tax year beginning** 7/01 **, 2018, and ending** 6/30 , 2019

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

**C**
TOP OF BROADWAY COMMUNITY BENEFIT
DISTRICT, INC.
250 COLUMBUS AVE #207
SAN FRANCISCO, CA 94133

**D Employer identification number** 46-4010225

**E** Telephone number 619-241-1900

**F** Group Exemption Number ►

**G** Accounting Method: ☐ Cash ☒ Accrual Other (specify) ►

**H** Check ► ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I Website:** ► WWW.TOPOFBROADWAYCBD.ORG

**J Tax-exempt status** (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◄(insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 151,327.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

| | | | | | | |
|---|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | | 1 | 30,156. |
| | 2 | Program service revenue including government fees and contracts | | | 2 | 113,346. |
| | 3 | Membership dues and assessments | | | 3 | |
| | 4 | Investment income | | | 4 | |
| | 5a | Gross amount from sale of assets other than inventory | a | | | |
| | b | Less: cost or other basis and sales expenses | 5b | | | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | | | 5c | |
| | 6 | Gaming and fundraising events: | | | | |
| | a | Gross income from gaming (attach Schedule G if greater than $15,000) | 6a | | | |
| | b | Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) | 6b | | | |
| | c | Less: direct expenses from gaming and fundraising events | 6c | | | |
| | d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | | | 6d | |
| | 7a | Gross sales of inventory, less returns and allowances | 7a | | | |
| | b | Less: cost of goods sold | 7b | | | |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | | | 7c | |
| | 8 | Other revenue (describe in Schedule O) SEE SCHEDULE O | | | 8 | 7,825. |
| | 9 | **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► | | | 9 | 151,327. |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | | | 10 | |
| | 11 | Benefits paid to or for members | | | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | | | 12 | |
| | 13 | Professional fees and other payments to independent contractors | | | 13 | 184,535. |
| | 14 | Occupancy, rent, utilities, and maintenance | | | 14 | |
| | 15 | Printing, publications, postage, and shipping | | | 15 | 635. |
| | 16 | Other expenses (describe in Schedule O) SEE SCHEDULE O | | | 16 | 16,187. |
| | 17 | **Total expenses.** Add lines 10 through 16 ► | | | 17 | 201,357. |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | | | 18 | -50,030. |
| | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | | | 19 | 50,030. |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | | | 20 | |
| | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 ► | | | 21 | 0. |

**Part II** **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . X

| | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|
| 22 | Cash, savings, and investments | 50,644. | 22 | |
| 23 | Land and buildings | | 23 | |
| 24 | Other assets (describe in Schedule O) SEE SCHEDULE O | 5,198. | 24 | |
| 25 | **Total assets** | 55,842. | 25 | 0. |
| 26 | **Total liabilities** (describe in Schedule O) SEE SCHEDULE O | 5,812. | 26 | 0. |
| 27 | **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21) | 50,030. | 27 | 0. |

**Part III** **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . . X

**Expenses** (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

| | | | |
|---|---|---|---|
| 28 | SEE SCHEDULE O<br>(Grants $ ) If this amount includes foreign grants, check here ► ☐ | 28a | 107,323. |
| 29 | (Grants $ ) If this amount includes foreign grants, check here ► ☐ | 29a | |
| 30 | (Grants $ ) If this amount includes foreign grants, check here ► ☐ | 30a | |
| 31 | Other program services (describe in Schedule O)<br>(Grants $ ) If this amount includes foreign grants, check here ► ☐ | 31a | |
| 32 | **Total program service expenses** (add lines 28a through 31a) ► | 32 | 107,323. |

**Part IV** **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . ☐

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|---|---|---|---|
| JOE CAROUBA<br>VICE PRESIDENT | 2 | 0. | 0. | 0. |
| OLIVER MAR<br>PRESIDENT | 2 | 0. | 0. | 0. |
| CALVIN LOUIE<br>TREASURER | 2 | 0. | 0. | 0. |
| CARMEN CROTTI<br>SECRETARY | 2 | 0. | 0. | 0. |
| GORDON LEUNG<br>DIRECTOR | 2 | 0. | 0. | 0. |
| PAYAM ARVIN<br>DIRECTOR | 2 | 0. | 0. | 0. |
| MATIAS DRAGO<br>DIRECTOR | 2 | 0. | 0. | 0. |
| JERRY CIMINO<br>DIRECTOR | 2 | 0. | 0. | 0. |
| SAMSON SHIRAKHON<br>DIRECTOR | 2 | 0. | 0. | 0. |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. SEE SCHEDULE O ☐

| | |  | Yes | No |
|---|---|---|---|---|
| 33 | Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O. | 33 | | X |
| 34 | Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions | 34 | | X |
| 35 a | Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | 35 a | | X |
| b | If 'Yes' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O. | 35 b | | |
| c | Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III | 35 c | | X |
| 36 | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N | 36 | X | |
| 37 a | Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37 a 0. | | | |
| b | Did the organization file **Form 1120-POL** for this year? | 37 b | | X |
| 38 a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | 38 a | | X |
| b | If 'Yes,' complete Schedule L, Part II and enter the total amount involved — 38 b N/A | | | |
| 39 | Section 501(c)(7) organizations. Enter: | | | |
| a | Initiation fees and capital contributions included on line 9 — 39 a N/A | | | |
| b | Gross receipts, included on line 9, for public use of club facilities — 39 b N/A | | | |
| 40 a | Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► 0. ; section 4912 ► 0. ; section 4955 ► 0. | | | |
| b | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I | 40 b | | X |
| c | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0. | | | |
| d | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ► 0. | | | |
| e | All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T | 40 e | | X |

**41** List the states with which a copy of this return is filed ► NONE

**42 a** The organization's books are in care of ► NEW CITY AMERICA, INC. Telephone no. ► 619-241-1900

Located at ► 250 COLUMBUS AVE, STE 207 SAN FRANCISCO CA ZIP + 4 ► 94133

| | |  | Yes | No |
|---|---|---|---|---|
| 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)? If 'Yes,' enter the name of the foreign country ► See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | 42 b | | X |
| c | At any time during the calendar year, did the organization maintain an office outside the United States? If 'Yes,' enter the name of the foreign country ► | 42 c | | X |

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ► ☐ N/A

and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A

| | |  | Yes | No |
|---|---|---|---|---|
| 44 a | Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ | 44 a | | X |
| b | Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ | 44 b | | X |
| c | Did the organization receive any payments for indoor tanning services during the year? | 44 c | | X |
| d | If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' *provide an explanation in Schedule O* | 44 d | | |
| 45 a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 45 a | | X |
| b | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions | 45 b | | X |

| | | Yes | No |
|---|---|---|---|
| **46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I | **46** | | X |

**Part VI** **Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

| | | Yes | No |
|---|---|---|---|
| **47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II | **47** | | X |
| **48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E | **48** | | X |
| **49 a** Did the organization make any transfers to an exempt non-charitable related organization? | **49 a** | | X |
| **b** If 'Yes,' was the related organization a section 527 organization? | **49 b** | | |

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter 'None.'

| **(a)** Name and title of each employee | **(b)** Average hours per week devoted to position | **(c)** Reportable compensation (Forms W-2/1099-MISC) | **(d)** Health benefits, contributions to employee benefit plans, and deferred compensation | **(e)** Estimated amount of other compensation |
|---|---|---|---|---|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**f** Total number of other employees paid over $100,000 ►

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter 'None.'

| **(a)** Name and business address of each independent contractor | **(b)** Type of service | **(c)** Compensation |
|---|---|---|
| NONE | | |
| | | |
| | | |
| | | |
| | | |

**d** Total number of other independent contractors each receiving over $100,000 ►

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ► ☒ **Yes** ☐ **No**

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

► OLIVER MAR PRESIDENT

Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| YUNYU HUANG | | | | P02098957 |
| Firm's name ► CHEK TAN AND COMPANY, LLP | | | | |
| Firm's address ► 309 4TH AVE STE 300 | | | Firm's EIN ► 81-1005081 | |
| SAN FRANCISCO, CA 94118 | | | Phone no. 415-673-8573 | |

May the IRS discuss this return with the preparer shown above? See instructions ► ☒ **Yes** ☐ **No**

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

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

► **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

**Name of the organization** TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.

**Employer identification number** 46-4010225

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

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

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: ____________________

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: ____________________

10 [ ] An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . . . . . . . . . . . .

g Provide the following information about the supported organization(s).

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

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

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

### Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.') | 38,900. | 87,965. | 45,500. | 50,000. | 30,156. | 252,521. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | 106,135. | 108,667. | 108,731. | 107,824. | 113,346. | 544,703. |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0. |
| 4 **Total.** Add lines 1 through 3 | 145,035. | 196,632. | 154,231. | 157,824. | 143,502. | 797,224. |
| 5 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) | | | | | | 0. |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 797,224. |

### Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 145,035. | 196,632. | 154,231. | 157,824. | 143,502. | 797,224. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | 0. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | 0. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) SEE PART VI | | | | | 7,825. | 7,825. |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 805,049. |

12 Gross receipts from related activities, etc. (see instructions) **12** 2,456.

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

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) **14** 99.03 %

15 Public support percentage from 2017 Schedule A, Part II, line 14 **15** 100.00 %

16a **33-1/3% support test—2018.** 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—2017.** 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—2018.** 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—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► ☐

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

**Part III** **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.') | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support.** (Subtract line 7c from line 6.) | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 | Public support percentage from 2017 Schedule A, Part III, line 15 | 16 | % |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2018** (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 | Investment income percentage from **2017** Schedule A, Part III, line 17 | 18 | % |

19a **33-1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

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

**Part IV** **Supporting Organizations**

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

## Section A. All Supporting Organizations

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

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

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

## Section B. Type I Supporting Organizations

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

## Section C. Type II Supporting Organizations

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

## Section D. All Type III Supporting Organizations

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

## Section E. Type III Functionally Integrated Supporting Organizations

**1** *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

**a** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

**b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

**c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

| | | Yes | No |
|---|---|---|---|
| **2** Activities Test. ***Answer (a) and (b) below.*** | | | |
| **a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | **2a** | | |
| **b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? ***If 'Yes,' explain in Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | **2b** | | |
| **3** Parent of Supported Organizations. ***Answer (a) and (b) below.*** | | | |
| **a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.*** | **3a** | | |
| **b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.* | **3b** | | |

## 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): | | | |
| 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).

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

| **Section D – Distributions** | **Current Year** |
|---|---|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in **Part VI**). See instructions. | |
| 7 **Total annual distributions.** Add lines 1 through 6. | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions. | |
| 9 Distributable amount for 2018 from Section C, line 6 | |
| 10 Line 8 amount divided by line 9 amount | |

| **Section E – Distribution Allocations (see instructions)** | **(i) Excess Distributions** | **(ii) Underdistributions Pre-2018** | **(iii) Distributable Amount for 2018** |
|---|---|---|---|
| 1 Distributable amount for 2018 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2018 (reasonable cause required – explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2018 | | | |
| a From 2013 . . . . . . . . . . . . . . . | | | |
| b From 2014 . . . . . . . . . . . . . . . | | | |
| c From 2015 . . . . . . . . . . . . . . . | | | |
| d From 2016 . . . . . . . . . . . . . . . | | | |
| e From 2017 . . . . . . . . . . . . . . . | | | |
| f **Total** of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2018 distributable amount | | | |
| i Carryover from 2013 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 Distributions for 2018 from Section D, line 7: $ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2018 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | | |
| 6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | | |
| 7 **Excess distributions carryover to 2019.** Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2014 . . . . . . . | | | |
| b Excess from 2015 . . . . . . . | | | |
| c Excess from 2016 . . . . . . . | | | |
| d Excess from 2017 . . . . . . . | | | |
| e Excess from 2018 . . . . . . . | | | |

**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, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**PART II, LINE 10 - OTHER INCOME**

| NATURE AND SOURCE | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|
| MISCELLANEOUS INCOME | $ 7,825. | | | | |
| TOTAL | $ 7,825. | $ 0. | $ 0. | $ 0. | $ 0. |

**Schedule B**
**(Form 990, 990-EZ, or 990-PF)**
Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

**2018**

**Name of the organization** TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.

**Employer identification number** 46-4010225

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | [X] 501(c)( 3 ) (enter number) organization |
| | [ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | [ ] 527 political organization |
| Form 990-PF | [ ] 501(c)(3) exempt private foundation |
| | [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | [ ] 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.**

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

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

**Special Rules**

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

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

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

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

| Name of organization | Employer identification number |
|---|---|
| TOP OF BROADWAY COMMUNITY BENEFIT | 46-4010225 |

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

| (a) Number | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| 1 | BECA<br>540 PACIFIC AVE<br>SAN FRANCISCO, CA 94133 | $ 25,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

| (a) Number | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

| (a) Number | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

| (a) Number | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

| (a) Number | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

| (a) Number | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

| Name of organization | Employer identification number |
|---|---|
| TOP OF BROADWAY COMMUNITY BENEFIT | 46-4010225 |

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | N/A | $ | |
| | | $ | |
| | | $ | |
| | | $ | |
| | | $ | |
| | | $ | |

**Name of organization** TOP OF BROADWAY COMMUNITY BENEFIT

**Employer identification number** 46-4010225

**Part III** ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e)** and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) . . . . . . . . . . . ► $ N/A

Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | N/A | | |

| (e) Transfer of gift | |
|---|---|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

| (e) Transfer of gift | |
|---|---|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

| (e) Transfer of gift | |
|---|---|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

| (e) Transfer of gift | |
|---|---|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

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

Department of the Treasury
Internal Revenue Service

# Liquidation, Termination, Dissolution, or Significant Disposition of Assets

► Complete if the organization answered 'Yes' on Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.
► Attach certified copies of any articles of dissolution, resolutions, or plans.
► Attach to Form 990 or 990-EZ.
► Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization: TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.

Employer identification number: 46-4010225

**Part I** **Liquidation, Termination, or Dissolution.** Complete this part if the organization answered 'Yes' on Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

| 1 (a) Description of asset(s) distributed or transaction expenses paid | (b) Date of distribution | (c) Fair market value of asset(s) distributed or amount of transaction expenses | (d) Method of determining FMV for asset(s) distributed or transaction expenses | (e) EIN of recipient | (f) Name and address of recipient | (g) IRC section of recipient(s) (if tax-exempt) or type of entity |
|---|---|---|---|---|---|---|
| TAX SERVICES | 11/24/19 | 2,000 | ACTUAL COST | 81-1005081 | CHEK TAN AND COMPANY LLP<br>309 4TH AVENUE, STE 300<br>SAN FRANCISCO, CA 94118 | |
| CONSULTING | 1/13/10 | 3,262 | ACTUAL COST | | JOSHUA HUBERT<br>830 19TH ST, APT C<br>OAKLAND, CA 94607 | |
| CLEANING CONTRACT SERVICE | VARIOUS | 37,678 | ACTUAL COST | 26-3931596 | DOME CLEANING INC<br>131 STILLMAN STREET<br>SAN FRANCISCO, CA 94107 | |
| MANAGEMENT SERVICE | VARIOUS | 15,000 | ACTUAL COST | 27-3524861 | NEW CITY PUBLIC SPACES<br>2011 WEST CALIFORNIA STREET<br>SAN DIEGO, CA 92110 | |
| INSURANCE | VARIOUS | 527 | ACTUAL COST | | CAL INSURANCE & ASSOCIATES INC<br>2311 TARABAL STREET<br>SAN FRANCISCO, CA 94116 | |
| INTERNET | VARIOUS | 98 | ACTUAL COST | | COMCAST<br>2186 GEARY BLVD<br>SAN FRANCISCO, CA 94115 | |
| DUES AND SUBSCRIPTION | 9/09/19 | 120 | ACTUAL COST | | DROPBOX<br>1800 OWENS STREET, STE 200<br>SAN FRANCISCO, CA 94158 | |
| LICENSE | VARIOUS | 25 | ACTUAL COST | | FRANCHISE TAX BOARD<br>P.O. BOX 942857<br>SACRAMENTO , CA 94257 | INDIVIDU AL |

| | | Yes | No |
|---|---|---|---|
| **2** Did or will any officer, director, trustee, or key employee of the organization: | | | |
| **a** Become a director or trustee of a successor or transferee organization? | 2a | | X |
| **b** Become an employee of, or independent contractor for, a successor or transferee organization? | 2b | | X |
| **c** Become a direct or indirect owner of a successor or transferee organization? | 2c | | X |
| **d** Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution? | 2d | | X |

**e** If the organization answered 'Yes' to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III. ►

**Part I** **Liquidation, Termination, or Dissolution** *(continued)*

**Note.** If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

| | | | Yes | No |
|---|---|---|---|---|
| **3** | Did the organization distribute its assets in accordance with its governing instrument(s)? If 'No,' describe in Part III | **3** | X | |
| **4 a** | Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate? | **4 a** | | X |
| **b** | If 'Yes', did the organization provide such notice? | **4 b** | | |
| **5** | Did the organization discharge or pay all of its liabilities in accordance with state laws? | **5** | X | |
| **6 a** | Did the organization have any tax-exempt bonds outstanding during the year? | **6 a** | | X |
| **b** | If 'Yes' to line 6a, did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws? | **6 b** | | |

**c** If 'Yes,' on line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If 'No' on line 6b, explain in Part III.

**Part II** **Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.** Complete this part if the organization answered 'Yes' on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

| 1 (a) Description of asset(s) distributed or transaction expenses paid | (b) Date of distribution | (c) Fair market value of asset(s) distributed or amount of transaction expenses | (d) Method of determining FMV for asset(s) distributed or transaction expenses | (e) EIN of recipient | (f) Name and address of recipient | (g) IRC section of recipient(s) (if tax-exempt) or type of entity |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | | Yes | No |
|---|---|---|---|---|
| **2** | Did or will any officer, director, trustee, or key employee of the organization: | | | |
| **a** | Become a director or trustee of a successor or transferee organization? | **2 a** | | |
| **b** | Become an employee of, or independent contractor for, a successor or transferee organization? | **2 b** | | |
| **c** | Become a direct or indirect owner of a successor or transferee organization? | **2 c** | | |
| **d** | Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets? | **2 d** | | |

**e** If the organization answered 'Yes' to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III. ►

**Part III** **Supplemental Information.** Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

# Continuation Sheet for Schedule N (Form 990 or 990EZ)

► Attach to Form 990 or 990-EZ to list addtional information for Schedule N (Form 990 or 990-EZ) Part I, line 1; or Part II, line 1.

► See instructions for Schedule N (Form 990 or 990-EZ).

**2018**



**Name of the organization**
TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.

**Employer identification number**
46-4010225

**Part I** **Continuation of Liquidation, Termination, or Dissolution** (Schedule N (Form 990 or 990-EZ), Part I, line1.)

| (a) Description of asset(s) distributed or transaction expenses paid | (b) Date of distribution | (c) Fair market value of asset(s) distributed or amount of transaction expenses | (d) Method of determining FMV for asset(s) distributed or transaction expenses | (e) EIN of recipient | (f) Name and address of recipient | (g) IRC section of recipient(s) (if tax-exempt) or type of entity |
|---|---|---|---|---|---|---|
| WEBSITE | VARIOUS | 43 | ACTUAL COST | | GODADDY.COM<br>14455 N. HAYDEN RD, #219<br>SCOTTSDALE, AZ 85260 | |
| LICENSE | 3/10/20 | 50 | ACTUAL COST | | REGISTRY OF CHARITABLE TRUSTS<br>P.O. BOX 903447<br>SACRAMENTO, CA 94203 | INDIVIDU<br>AL |
| BANK FEE | VARIOUS | 93 | ACTUAL COST | | WELLS FARGO<br>1160 GRANT AVENUE<br>SAN FRANCISCO, CA 94133 | |
| WEBSITE | VARIOUS | 338 | ACTUAL COST | | HOSTGATOR<br>5005 MITCHELLDALE, STE 100<br>HOUSTON, TX 77092 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

# Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**
**► Attach to Form 990 or 990-EZ.**
**► Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047
2018
Open to Public Inspection

| Name of the organization | Employer identification number |
|---|---|
| TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC. | 46-4010225 |

**FORM 990-EZ, PART I, LINE 8**
**OTHER REVENUE**

| | | |
|---|---|---|
| MISCELLANEOUS INCOME | $ | 7,825. |
| TOTAL | $ | 7,825. |

**FORM 990-EZ, PART I, LINE 16**
**OTHER EXPENSES**

| | | |
|---|---|---|
| ADVERTISING AND PROMOTION | $ | 3,541. |
| BOOKS / SUBSRIPTIONS/REFERENCE | | 120. |
| DEPRECIATION | | 4,061. |
| INSURANCE | | 4,642. |
| LICENSE & PERMIT | | 85. |
| OFFICE EXPENSES | | 3,738. |
| TOTAL | $ | 16,187. |

**FORM 990-EZ, PART II, LINE 24**
**OTHER ASSETS**

| | BEGINNING | ENDING |
|---|---|---|
| MACHINERY AND EQUIPMENT | $ 4,061. | $ 0. |
| PREPAID EXPENSES AND DEFERRED CHARGES | 1,137. | 0. |
| TOTAL | $ 5,198. | $ 0. |

**FORM 990-EZ, PART II, LINE 26**
**TOTAL LIABILITIES**

| | BEGINNING | ENDING |
|---|---|---|
| ACCOUNTS PAYABLE AND ACCRUED EXPENSES | $ 5,812. | $ 0. |
| TOTAL | $ 5,812. | $ 0. |

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

TO MAKE THE AREA AROUND BROADWAY A SAFE, BEAUTIFUL, DIVERSE AND ENJOYABLE PLACE TO LIVE, WORK AND VISIT WITH A COMMITMENT TO PROMOTING ECONOMIC VITALITY, IMPROVE LIVABILITY AND ADVOCATE AREA HISTORY AND IDENTITY.

**FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

- SIDEWALK OPERATIONS, BEAUTIFICATION AND ORDER - THE ORGANIZATION PROVIDES 5 DAY PER WEEK SIDEWALK CLEANING SERVICE AND GRAFFITI REMOVAL AND MONTHLY PRESSURE WASHING OF ALL SIDEWALKS IN DISTRICT AND SPECIAL CLEANINGS OF PROBLEM AREAS, WEEKEND SAFETY PATROLS (THURSDAY- SATURDAY) AND LANDSCAPING MAINTENANCE SERVICES.

| Name of the organization | Employer identification number |
| --- | --- |
| TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC. | 46-4010225 |

**FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

- DISTRICT IDENTITY SERVICES INCLUDING PUBLIC RELATIONS AND MARKETING INCLUDING DIGITAL MARKETING (WEBSITE) AND SOCIAL MEDIA. DISTRICT IDENTITY SERVICES ALSO INCLUDE STREETSCAPES PROJECTS AND IMPROVEMENTS AND ADVOCACY FOR THE DISTRICT AS WELL AS EVENTS AND PROMOTIONS.

**FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? .......... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? .......... NO

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

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

► Attach to your tax return.

► Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

**2018**

Attachment Sequence No. **179**

Name(s) shown on return: TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.

Identifying number: 46-4010225

Business or activity to which this form relates: FORM 990/990-PF

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

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

| | | | |
|---|---|---|---|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |

| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
|---|---|---|---|
| | | | |
| | | | |

| | | | |
|---|---|---|---|
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the **smaller** of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2017 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ► | 13 | |

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

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

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

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

### Section A

| | | | |
|---|---|---|---|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2018 | 17 | 1,165. |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐ | | |

### Section B — Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only — see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---|---|---|---|---|---|---|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental | | | 27.5 yrs | MM | S/L | |
| property | | | 27.5 yrs | MM | S/L | |
| i Nonresidential real | | | 39 yrs | MM | S/L | |
| property | | | | MM | S/L | |

### Section C — Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|---|---|---|---|---|---|---|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 30-year | | | 30 yrs | MM | S/L | |
| d 40-year | | | 40 yrs | MM | S/L | |

## Part IV Summary (See instructions.)

| | | | |
|---|---|---|---|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions | 22 | 1,165. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

TAXABLE YEAR **2018**

# California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy) 7/01/2018 , and ending (mm/dd/yyyy) 6/30/2019

| | |
|---|---|
| Corporation/Organization name: TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC. | California corporation number: 3613275 |
| Additional information. See instructions. | FEIN: 46-4010225 |
| Street address (suite or room): 250 COLUMBUS AVE #207 | PMB no. |
| City: SAN FRANCISCO — State: CA | Zip code: 94133 |
| Foreign country name — Foreign province/state/county | Foreign postal code |

A First Return . . . . . ☐ Yes ☒ No

B Amended Return . . . . . ● ☐ Yes ☒ No

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

D Final Information Return?
● ☒ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● 6/06/2020

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

F Federal return filed? 1 ● ☐ 990T 2 ● ☐ 990-PF 3 ● ☐ Sch H (990)
4 ☒ Other 990 series

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

H Is this organization in a group exemption . . . . . ☐ Yes ☒ No
If 'Yes,' what is the parent's name?

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

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

K Is the organization exempt under R&TC Section 23701g? . . . ● ☐ Yes ☒ No
If 'Yes,' enter the gross receipts from nonmember sources . . . . . $

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

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

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

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

P Is federal Form 1023/1024 pending? . . . . . ☐ Yes ☐ No
Date filed with IRS

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

| | | | | | |
|---|---|---|---|---|---|
| Receipts and Revenues | 1 | Gross sales or receipts from other sources. From Side 2, Part II, line 8 . . . . . ● | | 1 | 121,171. |
| | 2 | Gross dues and assessments from members and affiliates . . . . . ● | | 2 | |
| | 3 | Gross contributions, gifts, grants, and similar amounts received . . . . . SEE SCH. B ● | | 3 | 30,156. |
| | 4 | Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B . . ● | | 4 | 151,327. |
| | 5 | Cost of goods sold . . . . . ● | 5 | | |
| | 6 | Cost or other basis, and sales expenses of assets sold . . . . . ● | 6 | | |
| | 7 | Total costs. Add line 5 and line 6 . . . . . | | 7 | |
| | 8 | Total gross income. Subtract line 7 from line 4 . . . . . ● | | 8 | 151,327. |
| Expenses | 9 | Total expenses and disbursements. From Side 2, Part II, line 18 . . . . . ● | | 9 | 201,357. |
| | 10 | Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 . . . . . ● | | 10 | -50,030. |
| Filing Fee | 11 | Total payments . . . . . ● | | 11 | 10. |
| | 12 | Use tax. See General Information K . . . . . ● | | 12 | |
| | 13 | Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 . . . . . ● | | 13 | 10. |
| | 14 | Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 . . . . . ● | | 14 | |
| | 15 | Filing fee $10 or $25. See General Information F . . . . . | | 15 | 10. |
| | 16 | Penalties and Interest. See General Information J . . . . . | | 16 | |
| | 17 | **Balance due.** Add line 12, line 15, and line 16. Then subtract line 11 from the result . . . . . ● | | 17 | 0. |

**Sign Here**

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

Signature of officer ▶ — Title: PRESIDENT — Date — ● Telephone: 619-241-1900

**Paid Preparer's Use Only**

Preparer's signature ▶ — Date — Check if self-employed ▶ ☐ — ● PTIN: P02098957

Firm's name (or yours, if self-employed) and address ▶ CHEK TAN AND COMPANY, LLP
309 4TH AVE STE 300
SAN FRANCISCO, CA 94118

● Firm's FEIN: 81-1005081

● Telephone: 415-673-8573

May the FTB discuss this return with the preparer shown above? See instructions . . . . . ● ☒ Yes ☐ No

TOP OF BROADWAY COMMUNITY BENEFIT 46-4010225

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

| | | | | |
|---|---|---|---|---|
| Receipts from Other Sources | 1 | Gross sales or receipts from all business activities. See instructions | 1 | |
| | 2 | Interest | 2 | |
| | 3 | Dividends | 3 | |
| | 4 | Gross rents | 4 | |
| | 5 | Gross royalties | 5 | |
| | 6 | Gross amount received from sale of assets (See Instructions) | 6 | |
| | 7 | Other income. Attach schedule SEE STATEMENT 1 | 7 | 121,171. |
| | 8 | **Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 | 8 | 121,171. |
| Expenses and Disburse-ments | 9 | Contributions, gifts, grants, and similar amounts paid. Attach schedule | 9 | |
| | 10 | Disbursements to or for members | 10 | |
| | 11 | Compensation of officers, directors, and trustees. Attach schedule SEE STMT 2 | 11 | 0. |
| | 12 | Other salaries and wages | 12 | |
| | 13 | Interest | 13 | |
| | 14 | Taxes | 14 | |
| | 15 | Rents | 15 | |
| | 16 | Depreciation and depletion (See instructions) | 16 | 4,061. |
| | 17 | Other Expenses and Disbursements. Attach schedule SEE STATEMENT 3 | 17 | 197,296. |
| | 18 | **Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 | 18 | 201,357. |

## Schedule L Balance Sheet

| Assets | Beginning of taxable year (a) | (b) | End of taxable year (c) | (d) |
|---|---|---|---|---|
| 1 Cash | | 50,644. | | |
| 2 Net accounts receivable | | | | |
| 3 Net notes receivable | | | | |
| 4 Inventories | | | | |
| 5 Federal and state government obligations | | | | |
| 6 Investments in other bonds | | | | |
| 7 Investments in stock | | | | |
| 8 Mortgage loans | | | | |
| 9 Other investments. Attach schedule | | | | |
| 10 a Depreciable assets | 10,109. | | 10,109. | |
| b Less accumulated depreciation | 6,048. | 4,061. | 10,109. | |
| 11 Land | | | | |
| 12 Other assets. Attach schedule | | 1,137. | | |
| 13 **Total assets** | | 55,842. | | |
| **Liabilities and net worth** | | | | |
| 14 Accounts payable | | 5,812. | | |
| 15 Contributions, gifts, or grants payable | | | | |
| 16 Bonds and notes payable | | | | |
| 17 Mortgages payable | | | | |
| 18 Other liabilities. Attach schedule | | | | |
| 19 Capital stock or principal fund | | 50,030. | | |
| 20 Paid-in or capital surplus. Attach reconciliation | | | | |
| 21 Retained earnings or income fund | | | | |
| 22 **Total liabilities and net worth** | | 55,842. | | |

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

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

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

**Schedule B**
**(Form 990, 990-EZ, or 990-PF)**
Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY

# Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

**2018**

**Name of the organization** TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.

**Employer identification number** 46-4010225

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | [X] 501(c)( 3 ) (enter number) organization |
| | [ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | [ ] 527 political organization |
| Form 990-PF | [ ] 501(c)(3) exempt private foundation |
| | [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | [ ] 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.**

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

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

**Special Rules**

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

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

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

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

**Name of organization**: TOP OF BROADWAY COMMUNITY BENEFIT

**Employer identification number**: 46-4010225

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

| (a) Number | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| 1 | BECA<br>540 PACIFIC AVE<br>SAN FRANCISCO, CA 94133 | $ 25,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

**Name of organization**: TOP OF BROADWAY COMMUNITY BENEFIT

**Employer identification number**: 46-4010225

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | N/A | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

**Name of organization** TOP OF BROADWAY COMMUNITY BENEFIT

**Employer identification number** 46-4010225

**Part III** ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e)** and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ► $ N/A

Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | N/A | | |

| (e) Transfer of gift | |
|---|---|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

| (e) Transfer of gift | |
|---|---|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

| (e) Transfer of gift | |
|---|---|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

| (e) Transfer of gift | |
|---|---|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

TAXABLE YEAR **2018** CALIFORNIA FORM **3885**

# Corporation Depreciation and Amortization

Attach to Form 100 or Form 100W. FORM 199

| Corporation name | California corporation number |
|---|---|
| TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC. | 3613275 |

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

| | | | |
|---|---|---|---|
| 1 | Maximum deduction under IRC Section 179 for California | 1 | $25,000 |
| 2 | Total cost of IRC Section 179 property placed in service | 2 | |
| 3 | Threshold cost of IRC Section 179 property before reduction in limitation | 3 | $200,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0- | 5 | |

| 6 (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| 7 Listed property (elected IRC Section 179 cost) | 7 | |

| | | | |
|---|---|---|---|
| 8 | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7 | 8 | |
| 9 | Tentative deduction. Enter the **smaller** of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from prior taxable years | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 | 11 | |
| 12 | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12 | 13 | |

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

| 14 (a) Description of property | (b) Date acquired (mm/dd/yyyy) | (c) Cost or other basis | (d) Depreciation allowed or allowable in earlier years | (e) Depreciation method | (f) Life or rate | (g) Depreciation for this year | (h) Additional first year depreciation |
|---|---|---|---|---|---|---|---|
| SECURITY CAMERA | 7/09/2015 | 10,109. | 7,198. | 200DB | 5 | 1,165. | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | |
|---|---|---|---|---|
| 15 | Add the amounts in column (g) and column (h). The total of column (h) may not exceed $2,000. See instructions for line 14, column (h) | 15 | 1,165. | |

## Part III Summary

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

## Part IV Amortization

| 19 (a) Description of property | (b) Date acquired (mm/dd/yyyy) | (c) Cost or other basis | (d) Amortization allowed or allowable in earlier years | (e) R&TC section (see instr) | (f) Period or percentage | (g) Amortization for this year |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | | |
|---|---|---|---|
| 20 | Total. Add the amounts in column (g) | 20 | |
| 21 | Total amortization claimed for federal purposes from federal Form 4562, line 44 | 21 | |
| 22 | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12 | 22 | |

**STATEMENT 1**
**FORM 199, PART II, LINE 7**
**OTHER INCOME**

| | |
|---|---|
| MISCELLANEOUS INCOME | $ 7,825. |
| PROGRAM SERVICE REVENUE | 113,346. |
| TOTAL | $ 121,171. |

**STATEMENT 2**
**FORM 199, PART II, LINE 11**
**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

| NAME AND ADDRESS | TITLE AND AVERAGE HOURS PER WEEK DEVOTED | TOTAL COMPEN-SATION | CONTRI-BUTION TO EBP & DC | EXPENSE ACCOUNT/ OTHER |
|---|---|---|---|---|
| JOE CAROUBA<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | VICE PRESIDENT<br>2.00 | $ 0. | $ 0. | $ 0. |
| OLIVER MAR<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | PRESIDENT<br>2.00 | 0. | 0. | 0. |
| CALVIN LOUIE<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | TREASURER<br>2.00 | 0. | 0. | 0. |
| CARMEN CROTTI<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | SECRETARY<br>2.00 | 0. | 0. | 0. |
| GORDON LEUNG<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | DIRECTOR<br>2.00 | 0. | 0. | 0. |
| PAYAM ARVIN<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | DIRECTOR<br>2.00 | 0. | 0. | 0. |
| MATIAS DRAGO<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | DIRECTOR<br>2.00 | 0. | 0. | 0. |
| JERRY CIMINO<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | DIRECTOR<br>2.00 | 0. | 0. | 0. |
| SAMSON SHIRAKHON<br>250 COLUMBUS, STE 207<br>SAN FRANCISCO, CA 94133 | DIRECTOR<br>2.00 | 0. | 0. | 0. |
| | TOTAL | $ 0. | $ 0. | $ 0. |

**STATEMENT 3**
**FORM 199, PART II, LINE 17**
**OTHER EXPENSES**

| | |
|---|---|
| ACCOUNTING FEES | $ 7,707. |
| ADVERTISING AND PROMOTION | 3,541. |
| BOOKS / SUBSRIPTIONS/REFERENCE | 120. |
| INSURANCE | 4,642. |
| LICENSE & PERMIT | 85. |
| MANAGEMENT FEES | 67,000. |
| OFFICE EXPENSES | 3,738. |
| OTHER FEES | 109,828. |
| PRINTING AND PUBLICATIONS | 635. |
| TOTAL | $ 197,296. |

IN

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

**WEB SITE ADDRESS:**
**www.ag.ca.gov/charities/**

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

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

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

State Charity Registration Number CT0202885

TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.
Name of Organization

250 COLUMBUS AVE #207
Address (Number and Street)

SAN FRANCISCO, CA 94133
City or Town, State and ZIP Code

Check if:
☐ Change of address
☐ Amended report

Corporate or Organization No. 3613275

Federal Employer I.D. No. 46-4010225

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

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

## PART A — ACTIVITIES

**For your most recent full accounting period (beginning** 7/01/18 **ending** 6/30/19 **) list:**
**Gross annual revenue** $ 151,327. **Total assets** $ 0.

## PART B — STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

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

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

Organization's area code and telephone number 619-241-1900

Organization's e-mail address TOPOFBROADWAY@GMAIL.COM

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

| Signature of authorized officer | Printed Name | Title | Date |
|---|---|---|---|
| | OLIVER MAR | PRESIDENT | |

**STATEMENT 1**
**FORM RRF-1, PART B, LINE 6**
**GOVERNMENT AGENCY THAT PROVIDED FUNDING**

| | |
|---|---|
| NAME OF GOVERNMENT AGENCY: | CITY AND COUNTY OF SAN FRANCISCO<br>OFFICE OF ECONOMIC AND WORKFORCE DEVELOPMENT (OEWD) |
| ADDRESS: | CITY HALL, ROOM 448<br>1 DR. CARLTON B. GOODLETT PLACE<br>SAN FRANCISCO, CA 94102 |
| CONTACT PERSON: | CREZIA TANO, SENIOR PROJECT MANAGER - CBD PROGRAM |
| TELPHONE NUMBER: | (415) 554-6680 |

Date Accepted ____________ **DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR **2018**

# California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

| Exempt Organization name | Identifying number |
|---|---|
| TOP OF BROADWAY COMMUNITY BENEFIT | 46-4010225 |

## Part I Electronic Return Information (whole dollars only)

| | | | |
|---|---|---|---|
| 1 | Total gross receipts (Form 199, line 4) | 1 | 151,327. |
| 2 | Total gross income (Form 199, line 8) | 2 | 151,327. |
| 3 | Total expenses and disbursements (Form 199, Line 9) | 3 | 201,357. |

## Part II Settle Your Account Electronically for Taxable Year 2018

4 ☐ Electronic funds withdrawal **4a** Amount ____________ **4b** Withdrawal date (mm/dd/yyyy) ____________

## Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number ____________

6 Account number ____________ **7** Type of account: ☐ Checking ☐ Savings

## Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2018 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign Here**

| Signature of officer | Date | Title |
|---|---|---|
| | | PRESIDENT |

## Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

| ERO's signature | Date | Check if also paid preparer | Check if self-employed | ERO's PTIN |
|---|---|---|---|---|
| | | X | ☐ | P02098957 |

Firm's name (or yours if self-employed) and address: CHEK TAN AND COMPANY, LLP
309 4TH AVE STE 300
SAN FRANCISCO CA

FEIN 81-1005081

ZIP code 94118

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

| Paid preparer's signature | Date | Check if self-employed | Paid preparer's PTIN |
|---|---|---|---|
| | | ☐ | |

Firm's name (or yours if self-employed) and address ____________ FEIN ZIP code

TOP OF
BROADWAY
COMMUNITY BENEFIT DISTRICT

August 10th, 2019

Mr. Chris Corgas
Office of Economic and Workforce Development
BID Program

SUBJECT: Request to Wind Down and Cease Operations for Top of Broadway CBD

Dear Chris:

This letter will confirm what I informed you prior to your departure on vacation. At its July 18th, 2019 Board of Directors meeting, the Top of Broadway Community Benefit District Board of Directors voted unanimously to terminate services as of December 31st, 2019.

This request to end one year prior to the term of the district (set to terminate on December 31st, 2020), is based upon the lack of revenues generated by the district assessments. Up until two years ago, the Board had received matching funds from the Broadway Economic and Cultural Association, a 501c3 based in the neighborhood.

The original commitment of the BECA Board was to match funds for the first two of the seven-year term of the TOB CBD. They, in fact, providing matching funds of up to 4 years and then a reduced rate in the 5th and 6th year. BECA is no longer able to provide supplemental funds to the district for its final year. Therefore, the Board voted to terminate the district one year early.

Please ensure that the CBD assessments are NOT placed on the FY 20 tax rolls to fund the special benefit services in 2020. We will work with your office to wind down the organization an expend the funds as per the management district plan by December 31st, 2019. Please call me at 888 356-2726 should you have any questions about this request.

Sincerely,

Marco Li Mandri
Executive Director
Top of Broadway Community Benefit District

**MEMO**

TO: Angela Calvillo, Clerk of the Board

FROM: Chris Corgas, Senior Program Manager

DATE: August 13, 2020

RE: Top of Broadway Community Benefit District - Disestablishment

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Madame Clerk,

The Top of Broadway Community Benefit District has received 47.29 % weighted support for the disestablishment of the District.

# NOTICE OF PUBLIC HEARING

**TO:** «Name»
Assessor's Parcel No. «BlockLot»
«Situs»
«No»

**FROM:** Angela Calvillo, Clerk of the Board
Board of Supervisors
City and County of San Francisco

**SUBJECT:** Notice of Public Hearing Proceeding to Consider Disestablishing the Top of Broadway Community Benefit District (CBD)

The purpose of this notice is to provide you with information about a special assessment district disestablishment proceeding and public hearing being conducted by the Board of Supervisors and its effect on real property that you own. This notice is being sent to you in accordance with Resolution No. ___-___, passed by the Board of Supervisors (a copy of which is enclosed), Streets and Highways Code Section 36670.

Please be advised of the following:

- The Board of Supervisors will hold a public hearing on the removal of the current assessment and disestablishment of the Property and Business Improvement District known as the Top of Broadway Community Benefit District, at 3:00 p.m. on November 17, 2020 or as soon thereafter as the matter may be heard, in the Board's Legislative Chambers, Second Floor, City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, California, 94102. At this hearing, the Board will hear testimony regarding the proposed disestablishment. In accordance with Section 67.7-1 of the San Francisco Administrative Code, persons who are unable to attend the hearing on this matter may submit written comments to the City prior to the time the hearing begins. These comments will be made a part of the official public record in this matter and shall be brought to the attention of the Board of Supervisors. Written comments should be addressed to Angela Calvillo, Clerk of the Board, San Francisco Board of Supervisors, Room 244, City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, California, 94102.

- The reason for the proposed removal of assessments and disestablishment of the District is inactivity due to a lack of funds. The Owners' Association operating the District has indicated that it could not effectively operate and therefore the City has ceased collecting the assessments.

- After the public input portion of the above hearing, the Board of Supervisors will vote on the proposed disestablishment. A supermajority vote is required in order to disestablish the District.

  **Should you have any questions, please call or write to:** Mr. Chris Corgas, Office of Economic and Workforce Development, Room 448, City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, California, 94102. Telephone: (415) 554-6661. Email: christopher.corgas@sfgov.org

**MEMO**

To: Supervisor Aaron Peskin, District 3

CC: San Francisco Board of Supervisors

From: Chris Corgas, OEWD Senior Program Manager

RE: Top of Broadway Community Benefit District FY 18-19 Annual Report and Dissolution

Date: August 13, 2020

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This is a memo summarizing the performance of the Top of Broadway Community Benefit District (ToBCBD) and an analysis of their financial statement (based on their audit) for the period between July 1, 2019 and June 30, 2019 as well as a final review of the CBD's financial records in anticipation of an early dissolution.

In the first year of operation, the CBD is required to submit a mid-year report, an annual report, and a CPA Financial Review or Audit. Top of Broadway CBD has complied with the submission of all these requirements. OEWD staff reviewed these documents to monitor and report on whether they have complied with the rules per the Property and Business Improvement District Law of 1994, California Streets and Highways Code Sections 36600 Et Seq.; San Francisco's Business and Tax Regulations Code Article 15; the Top of Broadway Community Benefit District management contract with the City; and their Management Plan as approved by the Board of Supervisors in 2013.

Also attached to this memo are the following documents:

1. Annual Report
    a. FY 2018-2019
2. CPA Financial Review Report
    a. FY 2018-2019
3. Top of Broadway CBD Dissolution Request Letter
4. OEWD memo regarding petition results for the dissolution of the Top of Broadway CBD
5. Notice of Public Hearing
6. Draft resolution from the Office of Economic and Workforce Development

## Background

The Top of Broadway Community Benefit District includes 39 property-based parcels.

- July 23, 2013: The Board of Supervisors approved the resolution that established the property-based district called the Top of Broadway Community Benefit District for 8 years (Resolution # 263-13).
- February 25, 2014: The Board of Supervisors approved the contract for the administration and management of the Top of Broadway Community Benefit District (Resolution # 52-14).
- March 17, 2014: CBD received first assessment payment.
- May 22, 2018: The Board of Supervisors approved the Top of Broadway CBD's annual report for FY 2016 – 2017 (Resolution #165-18).
- September 17, 2019: The Board of Supervisors approved the Top of Broadway CBD's annual report for FY 2017 – 2018 (Resolution # 400-19).

## Basic Info about Top of Broadway CBD

| | |
|---|---|
| Year Established | July 2013 |
| Assessment Collection Period | FY 2013-14 to FY 2020-21 (July 1, 2013 to June 30, 2021) |
| Services Start and End Date | January 1, 2014 – December 31, 2021[1] |
| Initial Estimated Annual Budget | $106,567 |
| FY 18-19 Assessment Submission | $111,423.50 |
| Fiscal Year | July 1 – June 30 |
| Executive Director | Marco LiMandri |
| District Director | Dominic LiMandri |
| Name of Nonprofit Owners' | Top of Broadway Community Benefit District Association |

The current CBD website http://topofbroadwaycbd.org/ includes all the pertinent information about the organization and their programs, a calendar of events, their Management Plan, Mid-Year Report, Annual Report and meeting schedules.

## Summary of Service Area Goals

**District Identity**
District Identity program area includes marketing, public relations, special events, and street enhancements, such as signage, historical markers, and banners, for the district. ToBCBD Management Plan calls for approximately 42% of the budget to be spent in this service area.

**Sidewalk Operations, Beautification and Order (SOBO)**
Sidewalk Operations, Beautification and Order service area includes sidewalk and public rights of way maintenance and beautification. This service area calls for one person at 20 hours, 5 days per week to

[1] Sunset date per management plan. The CBD did not collect or expend assessment in FY 19-20 as they were undergoing the dissolution process.

remove graffiti and stickers from street fixtures and sidewalk cleaning. In addition, the program provides periodic steam cleaning (each Friday; district-wide monthly), trimming trees, and cleaning tree wells. The ToBCBD Management Plan calls for approximately 28% of the budget to be spent on SOBO.

**Administration, Organization and Corporate Operations**

The ToBCBD Management Plan calls for approximately 30% of the budget to be spent on administration, organization, and corporate operations. In FY 18-19, ToBCBD was staffed by a part-time District Manager who serves as the focal point person and advocate for Top of Broadway CBD. ToBCBD board has up to ten (10) board members that represent the diverse property owners and businesses in the district. Notice of meetings of the CBD's Board of Directors and CBD Advisory *Committees were posted to the website calendar and at the SF Main Library. All Board of Directors and Committee meetings are open to the public, and public comment is welcome.* There are five advisory committees:

- **Executive/Organization Committee –** The Executive/Organization Committee oversees staff and district administration and consulting contracts, corporate finances, insurance, grants, development of budget, board agendas and meetings, correspondences, outreach, bylaws and Board policies, relationships with the Board of Supervisor's office, political representatives and public agencies, board elections, fundraising, etc. Oversees annual election of board members. Consists of all the officers of the corporation.

- **District Identity and Streetscape Improvement (DISI) -** The District Identity & Streetscape Improvement Committee is responsible for activities associated with area marketing and identity management and will make related strategy and option recommendations for consideration by the Board of Directors. The Committee will propose and manage advocacy of area businesses and activities/events and will promote area identity and manage branding efforts. The Committee meets monthly (at the option of the Committee Chair).

- **Sidewalk Operations, Beautification and Order Committee Meeting (SOBO) -** The Sidewalk Operations, Beautification and Order Committee is responsible for Services & Safety programs, including the coordination of services, activities and improvements related to sidewalk operations, beautification, and safety. The Committee will evaluate programs and initiatives, and advise the Board on issues that impact safety, and quality of life and experience of area residents, businesses, and visitors. The Committee meets monthly on the 2nd Wednesday of the month and is often joined by the SFPD Central Station Captain.

- **Land Use (as needed) –** The Land Use Committee is responsible for areas involving parking, transportation, mobility, planning, zoning, code enforcement, new developments, Entertainment Commission, alcohol permits and outdoor dining encroachments, review of new tenant improvements and their impact, etc.

## <u>Summary of Accomplishments, Challenges, and Delivery of Service Areas</u>

**FY 2018-2019**

**District Identity and Streetscape Improvements**

- Continued to work with Joshua Hubert to stabilize and expand the functionality of the *Shimmer* art installation.
- Routinely distributed Historical Marker Brochure literature to surrounding establishments/businesses.
- Hired a social media marketing vendor to manage the Top of Broadway CBD's Instagram and Facebook channels for a 4-month period.

**Sidewalk Operations, Beautification and Order (SOBO)**

- Provided sidewalk maintenance services 355 days out of the year, collecting, and removing approximately 9,000 lbs. of litter from the gutters and public right-of-way.
- Removed 835 incidences of graffiti from the public rights-of-way.
- Removed 525 incidences of human/animal waste in-district.
- Continued coordination with North Beach Citizens to maintain 10 Surfrider cigarette ashcans and Bigbelly unit within district.
- Conducted monthly district-wide inspections with SFDPW personnel and coordinated resources among multiple agencies to ensure collaborative coverage of the Broadway corridor
- Pressure washed the entire District 13 times

**Administration, Organization and Corporate Operations**

- Held regularly scheduled board and committee meetings
- Oversaw dissolution proceedings for the CBD

## ToBCBD Annual Budget Analysis

**OEWD's staff reviewed the following budget related benchmarks for ToBCBD:**

- **BENCHMARK 1:** Whether the variance between the budget amounts for each service category was within 10 percentage points from the budget identified in the Management Plan *(Agreement for the Administration of the "Top of Broadway Community Benefit District", Section 3.9 – Budget)*
- **BENCHMARK 2:** Whether one percent (1%) of actuals came from sources other than assessment revenue *(CA Streets & Highways Code, Section 36650(B)(6); Agreement for the Administration of the "Top of Broadway Community Benefit District", Section 3.4 - Annual Reports)*
- **BENCHMARK 3:** Whether the variance between the budget amount and actual expenses within a fiscal year was within 10 percent *(Agreement for the Administration of the "Top of Broadway Community Benefit District", Section 3.9 – Budget)*
- **BENCHMARK 4:** Whether ToBCBD is indicating the amount of any surplus or deficit revenues to be carried forward into the next fiscal year and designating projects to be funded by any surplus revenues *(CA Streets & Highways Code, Section 36650(B)(5))*

**FY 2018-2019**

**BENCHMARK 1:** Whether the variance between the budget amounts for each service category was within 10 percentage points from the budget identified in the Management Plan

**ANALYSIS:** *<u>ToBCBD met this requirement</u>. ToBCBD was successful at obtaining grants, sponsorships, and donations to fund the District's activities. Separating the non-assessment dollars from the review of this benchmark, demonstrates that the amount of assessment dollars allocated to each program is, in fact, appropriate. ToBCBD accounting changes allowed OEWD to determine budget and assessment expenditures from those that were paid for from non-assessment funds. See tables below.*

| Service Category | Management Plan Budget | % of Budget | FY 2018-2019 Budget | % of Budget | Variance Percentage Points |
|---|---|---|---|---|---|
| District Identity Activities | $45,000 | 42.23% | $45,000 | 42.23% | 0% |
| Sidewalk Operations, Beautification, & Order | $30,000 | 28.15% | $30,000 | 28.15% | 0% |
| Administration, Organization and Corporate Operations | $31,567.31 | 29.62% | $31,567.31 | 29.62% | 0% |
| **TOTAL** | **$106,567.31** | 100% | **$106,567.31** | **100%** | |

**BENCHMARK 2:** Whether one percent (1%) of actuals came from sources other than assessment revenue

**ANALYSIS:** *<u>ToBCBD met this requirement.</u> Assessment revenue was $113,345.00 or 74.90% of actuals and non-assessment revenue was $37,981.00 or 25.10%% of actuals. See table below.*

| Revenue Sources | FY 2018-2019 Actuals | % of Actuals |
|---|---|---|
| Special Benefit Assessments | $ 113,345.00 | |
| **Total assessment revenue** | **$ 113,345.00** | **74.90%** |
| Grants/Contributions | $ 30,156.00 | 19.93% |
| Other | $ 7,825.00 | 5.17% |
| **Total non-assessment revenue** | **$37,981.00** | **25.10%** |
| **Total** | **$151,326.00** | **100%** |

**BENCHMARK 3:** Whether the variance between the budget amount and actual expenses within a fiscal year was within 10 percentage points

**ANALYSIS:** *<u>ToBCBD did not meet this requirement.</u> The Top of Broadway CBD actuals represent a combination of assessment dollars and non-assessment dollars which is why the total spent is significantly higher than what was taken in. Additionally, the CBD is seeking an early dissolution which required them* *to dispose of all assets and funding to dissolve. Even if the CBD separated special assessment dollars from the total actuals, they would not have met this requirement. As a small CBD they are sensitive to any divergence from their management plan categories. In FY 18-19 this was caused by an increase in spending on street cleanliness which was funded by decreasing expenditures in district marketing. See table below.*

| Service Category | FY 18-19 Budget | % of Budget | FY 18-19 Actuals | % of Budget | Variance Percentage Points |
|---|---|---|---|---|---|
| District Identity | $45,000.00 | 42.23% | $ 16,099.00 | 10.72% | -31.51% |
| Sidewalk Operations, Beautification, & Order | $30,000.00 | 28.15% | $ 71,222.00 | 47.43% | +19.28% |
| Administration, Organization, and Corporate Operations | $31,567.31 | 29.62% | $ 62,850.00 | 41.85% | +12.23% |
| **TOTAL** | **$106,567.31** | **100%** | **$150,171.00** | **100.0%** | |

**BENCHMARK 4:** Whether ToBCBD is indicating the amount of any surplus or deficit revenues to be carried forward into the next fiscal year and designating projects to be funded by any surplus revenues

**ANALYSIS:** ToBCBD met this requirement. The CBD is seeking an early dissolution and thus cannot have any assets. Per their Form-990EZ, attached to this file, the CBD has 0 assets and thus has no funds to carry forward. *See table below.*

| **FY 2018-19 Carryover Disbursement** | |
|---|---|
| Designated Projects for FY 2019-20 | |
| District Identity and Streetscape Improvement | $0.00 |
| **Total Designated amount for FY 2019-2020** | **$0.00** |

## Findings and Recommendations

ToBCBD has met all 3 of the 4 benchmarks as defined on page 4 of this memo. Due to the small size of the CBD it is sensitive to any fluctuations in budgeted dollars and actual dollars spent. Larger districts do not have this issue as their budgets are large enough to keep fluctuations under the 10% variance points.

The CBD was formed in FY 2013-14 and was set to sunset at the end of FY 2020-21. On August 10, 2019, the CBD formally let OEWD know that its Owners' Association had voted to suspend the district immediately and to seek an early dissolution. The primary reason behind the decision was that the CBD's operating budget via special assessment had historically been heavily subsidized by outside sources. Beginning in 2018, these sources began to reduce their donation amount to the CBD with all support expected to end in 2019. In the Owners' Association's opinion, the CBD's special assessment budget alone was not sufficient to continue operations. OEWD worked with Supervisor Peskin, his staff, and the City's Attorney's Office to develop legislation seeking an early dissolution for the Top of Broadway CBD. This will be the first early dissolution of a CBD in San Francisco. The CBD submitted petitions indicating 47.29% of the weighted assessment payers are in favor an early dissolution. This is approximately 2.71% short of the 50% of weighted assessments needed to disestablish the CBD through the state process found in the 1994 Law, instead the CBD may be dissolved by supermajority vote of the Board of Supervisors as stipulated in Article 15 of the Business and Tax Regulations Code.

As the CBD is seeking an early dissolution it has no dollars to carryforward into FY 19-20. Review of the CBD's tax documents from FY 2018-19 confirm the CBD has no assets. Due to the dissolution, OEWD has no further recommendations for the CBD.

## Conclusion

The Top of Broadway CBD was formed through an open community-based process, developed governance policies, and procedures and implemented its services. Top of Broadway CBD has performed well in implementing its service plan and successfully meeting most benchmarks set forth by governing statute. It has done this since FY 2013-14 and will be considered dissolved at the end of FY 18-19. This will be the final annual report for the Top of Broadway CBD.

Print Form

# Introduction Form

By a Member of the Board of Supervisors or Mayor

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

- [x] 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment).
- [ ] 2. Request for next printed agenda Without Reference to Committee.
- [ ] 3. Request for hearing on a subject matter at Committee.
- [ ] 4. Request for letter beginning :"Supervisor ______ inquiries"
- [ ] 5. City Attorney Request.
- [ ] 6. Call File No. ______ from Committee.
- [ ] 7. Budget Analyst request (attached written motion).
- [ ] 8. Substitute Legislation File No. ______
- [ ] 9. Reactivate File No. ______
- [ ] 10. Topic submitted for Mayoral Appearance before the BOS on ______

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- [ ] Small Business Commission
- [ ] Youth Commission
- [ ] Ethics Commission
- [ ] Planning Commission
- [ ] Building Inspection Commission

**Note: For the Imperative Agenda (a resolution not on the printed agenda), use the Imperative Form.**

Sponsor(s):

Peskin

Subject:

[Resolution of Intention – Annual Report for FY 2018-19; Disestablishment; Top of Broadway Community Benefit District]

The text is listed:

Resolution declaring the intention of the Board of Supervisors to receive and approve a final annual report for the property-based business improvement district (community benefit district) known as the “Top of Broadway Community Benefit District” for fiscal year 2018-2019, to disestablish the District, and to remove a multi-year assessment on all parcels in the District; ordering and setting a time and place for a public hearing on the proposed disestablishment; approving the form of the Notice of Public Hearing; and directing environmental findings.

Signature of Sponsoring Supervisor: /s/ Aaron Peskin

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