

Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 2012
	The organization may have to use a copy of this return to satisfy state reporting requirements	Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07-01-2012 , 2012, and ending 06-30-2013

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization EAST BAY PERFORMING ARTS DBA Oakland East Bay Symphony		D Employer identification number 94-3081554	
	Doing Business As			
	Number and street (or P O box if mail is not delivered to street address) 2201 Broadway		Room/suite	E Telephone number (510) 444-0801
	City or town, state or country, and ZIP + 4 OAKLAND, CA 94612			
			G Gross receipts \$ 2,158,136	
F Name and address of principal officer Bette B Epstein 2201 Broadway 300 OAKLAND, CA 94612			H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☒ No If "No," attach a list (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (Insert no) ☐ 4947(a)(1) or ☐ 527				
J Website: ▶ www.oeb.org				
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶			L Year of formation 1988	M State of legal domicile CA

Part I	Summary
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Activities & Governance	1 Briefly describe the organization's mission or most significant activities OAKLAND EAST BAY SYMPHONY brings together orchestral music, choral music and youth education to strengthen the Oakland/East Bay community by providing quality live performances, education for lifetime enrichment and the perpetuation of the performing arts		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	31
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	31
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	178
	6 Total number of volunteers (estimate if necessary)	6	75
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	1,690,610	1,211,700
	9 Program service revenue (Part VIII, line 2g)	895,008	763,133
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	41,981	43,398
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	68,415	119,525
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,696,014	2,137,756
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,518,941	1,324,124
	16a Professional fundraising fees (Part IX, column (A), line 11e)	48,496	0
	b Total fundraising expenses (Part IX, column (D), line 25) ☒ 355,186		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	960,858	1,143,668
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,528,295	2,467,792
	19 Revenue less expenses Subtract line 18 from line 12	167,719	-330,036
	Net Assets or Fund Balances		Beginning of Current Year
20 Total assets (Part X, line 16)		2,725,473	2,545,423
21 Total liabilities (Part X, line 26)		322,067	353,609
22 Net assets or fund balances Subtract line 21 from line 20		2,403,406	2,191,814

Part II	Signature Block
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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	*****			2014-02-17	
	Signature of officer			Date	
	Donna M Williams Treasurer				
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Douglas W Regalia		Preparer's signature		Date
	Check ☐ if self-employed			PTIN P00186389	
	Firm's name ▶ Regalia & Associates CPAs			Firm's EIN ▶	
	Firm's address ▶ 103 Town Country Dr Ste K Danville, CA 94526			Phone no (925) 314-0390	

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

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization's mission

OAKLAND EAST BAY SYMPHONY HAS GAINED REGIONAL AND NATIONAL RECOGNITION FOR ITS UNIQUE CONVERGENCE OF ARTISTIC EXCELLENCE AND COMMUNITY SERVICE THE ORGANIZATION IS COMPRISED OF OAKLAND EAST BAY SYMPHONY, OAKLAND YOUTH ORCHESTRA AND OAKLAND SYMPHONY CHORUS MISSION OF OAKLAND EAST BAY SYMPHONY 1)TO PRESENT LIVE SYMPHONIC AND COLLABORATIVE ARTISTIC PERFORMANCES TO DIVERSE AUDIENCES IN OAKLAND AND EAST BAY COMMUNITIES 2)TO SERVE THE COMMUNITY BY OFFERING EDUCATION, PERFORMANCES AND OUTREACH TO SCHOOLS AND COMMUNITY, INTRODUCING NEW AUDIENCES OF ADULTS AND CHILDREN TO CLASSICAL MUSIC 3)TO PROMOTE THE FUTURE OF SYMPHONIC MUSIC THROUGH COMMISSION AND PERFORMANCE OF NEW WORKS BY AMERICAN COMPOSERS 4)TO PROVIDE LEADERSHIP IN THE COMMUNITY BY FOSTERING UNITY AND COLLABORATION AMONG EAST BAY ARTS ORGANIZATIONS MISSION OF OAKLAND YOUTH ORCHESTRA THE YOUTH ORCHESTRA IS RECOGNIZED AS AN IMPORTANT BAY AREA MUSICAL ORGANIZATION, WITH A HISTORY OF COMMISSIONING AND PREMIERING WORKS OF AMERICAN COMP

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

☒

No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes

☒

No

If "Yes," describe these changes on Schedule O

4

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

4a

(Code) (Expenses \$ 1,952,976 including grants of \$) (Revenue \$ 767,753)

EDUCATION AND OUTREACH -- UNDER THE ARTISTIC LEADERSHIP OF MAESTRO MORGAN, THE SYMPHONY REACHES OVER 75,000 ADULTS AND CHILDREN EACH YEAR, WITH SUBSTANTIAL RESOURCES DEDICATED TO EDUCATION AND OUTREACH PROGRAMS THESE PROGRAMS INCLUDE SEVERAL ACCLAIMED EDUCATION PROGRAMS COLLECTIVELY KNOWN AS MUSE (MUSIC FOR EXCELLENCE) -- YOUNG PEOPLES CONCERTS, IN-SCHOOL MUSIC INSTRUCTION AND MENTORING, ENSEMBLES IN SCHOOLS, YOUNG ARTISTS COMPETITION, AND REGULAR SCHOOL VISITS BY MICHAEL MORGAN AND OTHER MUSICIANS SINCE 2010, OAKLAND YOUTH ORCHESTRA AND THE BRIDGE PROGRAM HAVE BECOME AN INTEGRAL PART OF THE EDUCATION PROGRAMS, WHICH SERVE OVER 21,000 YOUNG PEOPLE EACH YEAR

4b

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

SYMPHONIC PERFORMANCES AND ARTISTIC COLLABORATIONS --TO FOSTER DEVELOPMENT OF THE PERFORMING ARTS, THE SYMPHONY COLLABORATES WITH LOCAL ARTS ORGANIZATIONS AND SHOWCASES NEW AMERICAN WORKS AND YOUNG ARTISTS BEGINNING IN 1998 THE SYMPHONY HAS PARTNERED WITH THE JAMES IRVINE FOUNDATION TO CREATE A COMMISSIONING AND PERFORMANCE PROGRAM FOR NEW SYMPHONIC WORKS BY AMERICAN COMPOSERS THE SYMPHONY OFFERS A WIDE RANGE OF SYMPHONIC MUSIC, NOT LIMITED TO THE TRADITIONAL CLASSIC REPERTOIRE, TO REACH A BROADER AUDIENCE, AND FEATURES 20TH CENTURY AMERICAN COMPOSERS PRE-CONCERT LECTURES AND INFORMAL TALKS LINK AN EDUCATIONAL EXPERIENCE TO THE MUSICAL PERFORMANCE

4c

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

THE SYMPHONY BRINGS TOGETHER THE TALENTS AND RESOURCES OF DIVERSE ARTISTIC GROUPS IN THE COMMUNITY IN COLLABORATIVE PERFORMANCES, JOINING TOGETHER TO PROMOTE A LIVELY ARTS ENVIRONMENT TO SERVE A WIDE RANGE OF AUDIENCES COMMUNITY SERVICE --THE SYMPHONY SERVES A COMMUNITY WITH A RICH MIX OF CULTURAL, RACIAL AND ECONOMIC GROUPS AND IS AN IMPORTANT VITAL FORCE IN OAKLAND AND THE EAST BAY, CONTRIBUTING TO THE CREATIVITY AND CULTURAL DIVERSITY OF THE COMMUNITY IT PROVIDES A FORUM FOR COMMUNITY INVOLVEMENT AND NURTURES AN ATMOSPHERE OF UNDERSTANDING AND CREATIVITY, MAKING MUSIC NOT ONLY RELEVANT, BUT ESSENTIAL TO OUR SOCIETY

4d

Other program services (Describe in Schedule O)

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

4e

Total program service expenses ▶

1,952,976

Form 990 (2012)

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 	Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> 		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 		No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV

Checklist of Required Schedules (continued)

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	62	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	178
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		3b	No
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	Yes
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	Yes
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	Yes
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	No
d If "Yes," indicate the number of Forms 8282 filed during the year.		7d	0
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	No
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	No
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	No
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?		9a	No
b Did the organization make a distribution to a donor, donor advisor, or related person?		9b	No
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.		10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b	
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.		11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	No
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a	No
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c Enter the amount of reserves on hand.		13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	31	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent	31	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	CA
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization MAYA RATH-General Manager 2201 Broadway Suite 300 OAKLAND, CA (510) 444-0801	

Check if Schedule O contains a response to any question in this Part VII ☐

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

Form **990** (2012)

Part VII

1b	Sub-Total	▼
c	Total from continuation sheets to Part VII, Section A	▼
d	Total (add lines 1b and 1c)	▼

0

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

\$100,000 of compensation from the organization 1-0

Part VIII

Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514				
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a							
	b	Membership dues	1b							
	c	Fundraising events	1c	21,960						
	d	Related organizations	1d							
	e	Government grants (contributions)	1e	93,100						
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,096,640						
	g	Noncash contributions included in lines 1a-1f \$		163,462						
	h	Total. Add lines 1a-1f		1,211,700						
Program Service Revenue	2a	Ticket sales & FEES	Business Code	763,133	763,133					
	b									
	c									
	d									
	e									
	f	All other program service revenue								
	g	Total. Add lines 2a-2f		763,133						
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	43,398			43,398			
4		Income from investment of tax-exempt bond proceeds . .	0							
5		Royalties	0							
6a		Gross rents	(i) Real	(ii) Personal						
		b	Less rental expenses							
		c	Rental income or (loss)							
		d	Net rental income or (loss)	0						
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other						
		b	Less cost or other basis and sales expenses							
		c	Gain or (loss)							
		d	Net gain or (loss)	0						
8a		Gross income from fundraising events (not including \$ 21,960 of contributions reported on line 1c) See Part IV, line 18	a	115,126	94,746		94,746			
		b						Less direct expenses	b	20,380
		c						Net income or (loss) from fundraising events . . .		
9a		Gross income from gaming activities See Part IV, line 19	a		0					
		b						Less direct expenses	b	
		c						Net income or (loss) from gaming activities . . .		
10a		Gross sales of inventory, less returns and allowances	a		0					
		b						Less cost of goods sold	b	
		c						Net income or (loss) from sales of inventory . . .		
	Miscellaneous Revenue							Business Code		
11a	Program book sales		4,620			4,620				
	b	Other		20,159	20,159					
	c									
	d	All other revenue								
	e	Total. Add lines 11a-11d		24,779						
12	Total revenue. See Instructions		2,137,756	783,292		142,764				

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	0			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
4	Benefits paid to or for members.	0			
5	Compensation of current officers, directors, trustees, and key employees.	62,538	46,434	4,353	11,751
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7	Other salaries and wages.	1,030,490	765,175	71,759	193,556
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	34,697	26,530	2,416	5,751
9	Other employee benefits.	112,069	85,690	7,804	18,575
10	Payroll taxes.	84,330	64,480	5,872	13,978
11	Fees for services (non-employees):				
a	Management.	0			
b	Legal.	0			
c	Accounting.	15,713	7,415	5,441	2,857
d	Lobbying.	0			
e	Professional fundraising services. See Part IV, line 17.	0			
f	Investment management fees.	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	2,222	2,222		
12	Advertising and promotion.	90,739	90,739		
13	Office expenses.	7,865	4,012	1,964	1,889
14	Information technology.	2,859	1,195	1,261	403
15	Royalties.	0			
16	Occupancy.	181,926	142,247	21,708	17,971
17	Travel.	70,878	67,725	2,370	783
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings.	323	157	94	72
20	Interest.	2,315	841	1,152	322
21	Payments to affiliates.	0			
22	Depreciation, depletion, and amortization.	18,148	7,069	8,289	2,790
23	Insurance.	12,031	4,211	6,256	1,564
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a	Printing and Publications.	47,941	40,047	1,172	6,722
b	Artists' non-salaried/honoraria.	51,232	51,232		
c	In-kind expenses.	163,248	152,516	3,198	7,534
d	Production & exhibition costs.	214,929	213,052	9	1,868
e	All other expenses.	261,299	179,987	14,512	66,800
25	Total functional expenses. Add lines 1 through 24e.	2,467,792	1,952,976	159,630	355,186
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response to any question in this Part X

☐

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			17,388	1	24,160
	2	Savings and temporary cash investments			144,636	2	122,458
	3	Pledges and grants receivable, net			623,873	3	317,622
	4	Accounts receivable, net			170	4	0
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L				6	0
	7	Notes and loans receivable, net				7	0
	8	Inventories for sale or use				8	0
	9	Prepaid expenses and deferred charges			83,062	9	112,162
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	202,495	128,721	10c	112,621
	b	Less accumulated depreciation	10b	89,874			
	11	Investments—publicly traded securities				11	0
	12	Investments—other securities See Part IV, line 11			1,718,639	12	1,847,416
	13	Investments—program-related See Part IV, line 11				13	0
	14	Intangible assets				14	0
	15	Other assets See Part IV, line 11			8,984	15	8,984
16	Total assets. Add lines 1 through 15 (must equal line 34)			2,725,473	16	2,545,423	
Liabilities	17	Accounts payable and accrued expenses			46,029	17	85,936
	18	Grants payable				18	
	19	Deferred revenue			207,225	19	172,785
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties			26,200	23	69,500
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			42,613	25	25,388
	26	Total liabilities. Add lines 17 through 25			322,067	26	353,609
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			190,082	27	37,144
	28	Temporarily restricted net assets			457,077	28	394,202
	29	Permanently restricted net assets			1,756,247	29	1,760,468
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			2,403,406	33	2,191,814
	34	Total liabilities and net assets/fund balances			2,725,473	34	2,545,423

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,137,756
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,467,792
3	Revenue less expenses Subtract line 2 from line 1	3	-330,036
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,403,406
5	Net unrealized gains (losses) on investments	5	115,225
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	3,219
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,191,814

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☐

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

SCHEDULE A

(Form 990 or 990EZ)

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. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization EAST BAY PERFORMING ARTS DBA Oakland East Bay Symphony	Employer identification number 94-3081554
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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 11, 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)
3	☐	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4	☐	A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____
5	☐	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)
6	☐	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7	☒	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
8	☐	A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
9	☐	An 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)
10	☐	An organization organized and operated exclusively to test for public safety See section 509(a)(4).
11	☐	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 that describes the type of supporting organization and complete lines 11e through 11h a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated
e	☐	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	☐	If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
g	☐	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? (ii) A family member of a person described in (i) above? (iii) A 35% controlled entity of a person described in (i) or (ii) above?
h	☐	Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1,425,801	1,762,282	1,327,328	1,690,610	1,211,700	7,417,721
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
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	1,425,801	1,762,282	1,327,328	1,690,610	1,211,700	7,417,721
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)						1,097,185
6 Public support. Subtract line 5 from line 4						6,320,536

Section B. Total Support							
Calendar year (or fiscal year beginning in) ▶		(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7	Amounts from line 4	1,425,801	1,762,282	1,327,328	1,690,610	1,211,700	7,417,721
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	44,908	68,431	28,132	41,981	43,398	226,850
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 IV)	10,055	7,191	20,153	11,413	24,779	73,591
11	Total support (Add lines 7 through 10)						7,718,161
12	Gross receipts from related activities, etc (see instructions)					12	4,352,824
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
14	Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	81 890 %
15	Public support percentage for 2011 Schedule A, Part II, line 14	15	87 130 %
16a	33 1/3% support test—2012. 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—2011. 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—2012. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ☐		
b	10%-facts-and-circumstances test—2011. 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 IV 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 IIISupport Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 IV.)						
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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2012. 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—2011. 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 **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
Attach to Form 990. See separate instructions.

Name of the organization EAST BAY PERFORMING ARTS DBA Oakland East Bay Symphony	Employer identification number 94-3081554
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Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? YesNo	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? YesNo	

Part II

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

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

Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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

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

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

YesNo

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

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

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

YesNo

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

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

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

a Revenues included in Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

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

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

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

☐

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	1,620,727	1,498,326	989,116	942,237	21,238
b Contributions	61,001	180,698	447,233	26,000	-56,092
c Net investment earnings, gains, and losses	158,623	9,613	126,767	68,431	
d Grants or scholarships					-20,000
e Other expenditures for facilities and programs	-62,932	-67,910	-64,790	-47,552	
f Administrative expenses					942,237
g End of year balance	1,777,419	1,620,727	1,498,326	989,116	942,237

2

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

a

Board designated or quasi-endowment

7 000 %

b

Permanent endowment

90 000 %

c

Temporarily restricted endowment

3 000 %

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

3a

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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

☐ Yes

☐ No

4

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		202,495	89,874	112,621
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				112,621

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

1	Total revenue, gains, and other support per audited financial statements	1	2,158,009
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	63,651
e	Add lines 2a through 2d	2e	63,651
3	Subtract line 2e from line 1	3	2,094,358
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	43,398
c	Add lines 4a and 4b	4c	43,398
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	2,137,756

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

1	Total expenses and losses per audited financial statements	1	2,465,292
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	2,465,292
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	2,500
c	Add lines 4a and 4b	4c	2,500
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	2,467,792

Part XIII Supplemental Information

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

Identifier	Return Reference	Explanation
Part XII, Line 4b	Part XII, Line 4b Other revenue amounts included on 990 but not included in F/S	Allowance for bad debts \$2500
Part XI, Line 4b	Part XI, Line 4b Other revenue amounts included on 990 but not included in F/S	Investment income \$43398
Part XI, Line 2d	Part XI, Line 2d Other revenue amounts included in F/S but not included on form 990	Endowment income appropriated \$62932 Amortization of LT receivable discount \$3219 Allowance for bad debts \$-2500
Part X	Part X FIN48 Footnote	Income TaxesFinancial statement presentation follows the recommendations of ASC 740, Income Taxes. Under ASC 740, EBPA is required to report information regarding its exposure to various tax positions taken by EBPA and requires a two-step process that separates recognition from measurement. The first step is determining whether a tax position has met the recognition threshold, the second step is measuring a tax position that meets the recognition threshold. Management believes that EBPA has adequately evaluated its current tax positions and has concluded that as of June 30, 2013, EBPA does not have any uncertain tax positions for which a reserve or an accrual for a tax liability would be necessary. EBPA has received notification from the Internal Revenue Service and the State of California that it qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code. This exemption is subject to periodic review by the federal and state taxing authorities and management is confident that EBPA continues to satisfy all federal and state statutes in order to qualify for continued tax exemption status. EBPA may periodically receive unrelated business income requiring EBPA to file separate tax returns under federal and state statutes. Under such conditions, EBPA calculates and accrues the applicable taxes payable.
Part V, Line 4	Part V, Line 4 Intended uses of the endowment fund	Endowment funds, classified as permanently restricted net assets, represent cash contributions that are subject to restrictions of gift instruments requiring that the principal be invested in perpetuity. Earnings from investments may be used for general operating purposes and transferred to unrestricted net assets through appropriation under UPMIFA guidelines.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		SPECIAL EVENTS & FUND RAISING (event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	137,086		137,086
	2	Less Contributions . .	21,960		21,960
	3	Gross income (line 1 minus line 2)	115,126		115,126
Direct Expenses	4	Cash prizes			
	5	Noncash prizes . .			
	6	Rent/facility costs . .			
	7	Food and beverages .			
	8	Entertainment			
	9	Other direct expenses .	20,380		20,380
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Combine line 3, column (d), and line 10 ▶			
					94,746

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .			
	6	Volunteer labor	Yes No	Yes No	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶			

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	
b An outside facility	13b	

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name 

Address 

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization  \$ _____ and the amount of gaming revenue retained by the third party  \$ _____

c If "Yes," enter name and address of the third party

Name 

Address 

16 Gaming manager information

Name 

Gaming manager compensation  \$

Description of services provided 

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year  \$ _____

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
EAST BAY PERFORMING ARTS
DBA Oakland East Bay Symphony

Employer identification number
94-3081554

Part I

Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	3	66,637	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (Admin)	X	1	200	FMV
26 Other ► (Consulting)	X	1	1,250	FMV
Auction				
27 Other ► (Items)	X	48	8,355	FMV
28 Other ► (Production)	X	2	1,700	FMV
Other ► (Wine/Beverages)	X	10	6,284	FMV
Other ► (Advertising)	X	2	3,998	FMV
media				
Other ► (sponsorship)	X	1	19,985	FMV
In-Kind				
Radio				
Other ► (Advertising)	X	1	97,700	FMV
In-Kind Print				
Other ► (Advertising)	X	1	33,831	FMV

29

Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b

If "Yes," describe the arrangement in Part II

31

Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

b

If "Yes," describe in Part II

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b

If "Yes," describe in Part II

33

If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

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

Cat No 51227J

Schedule M (Form 990) (2012)

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization EAST BAY PERFORMING ARTS DBA Oakland East Bay Symphony	Employer identification number 94-3081554
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Identifier	Return Reference	Explanation
Form 990, Part XI, Line 9	Other Changes In Net Assets Or Fund Balances - Other Increases	Amortization of LT receivable discount = \$3219

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Telephone Column (A) - Total = \$9369, Column (B) - Program Services = \$4078, Column (C) - Management & General = \$3635, Column (D) - Fundraising = \$1656

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Technology Column (A) - Total = \$9753, Column (B) - Program Services = \$2967, Column (C) - Management & General = \$684, Column (D) - Fundraising = \$6102

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Sales commissions and fees Column (A) - Total = \$22847, Column (B) - Program Services = \$19727, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$3120

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Public relations Column (A) - Total = \$31084, Column (B) - Program Services = \$30750, Column (C) - Management & General = \$189, Column (D) - Fundraising = \$145

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Postage and Shipping Column (A) - Total = \$14484, Column (B) - Program Services = \$10930, Column (C) - Management & General = \$1886, Column (D) - Fundraising = \$1668

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Lodging and meals Column (A) - Total = \$3889, Column (B) - Program Services = \$2812, Column (C) - Management & General = \$808, Column (D) - Fundraising = \$269

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Fundraising Activities Column (A) - Total = \$40186, Column (B) - Program Services = \$2894, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$37292

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Equipment rental Column (A) - Total = \$35683, Column (B) - Program Services = \$31623, Column (C) - Management & General = \$2941, Column (D) - Fundraising = \$1119

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Dues and subscriptions Column (A) - Total = \$3809, Column (B) - Program Services = \$1932, Column (C) - Management & General = \$1143, Column (D) - Fundraising = \$734

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Design fees Column (A) - Total = \$27741, Column (B) - Program Services = \$26021, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$1720

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Credit card and ticketing fees Column (A) - Total = \$24141, Column (B) - Program Services = \$19650, Column (C) - Management & General = \$407, Column (D) - Fundraising = \$4084

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Catering and hospitality Column (A) - Total = \$9463, Column (B) - Program Services = \$1428, Column (C) - Management & General = \$319, Column (D) - Fundraising = \$7716

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Bad debt expense Column (A) - Total = \$3675, Column (B) - Program Services = \$0, Column (C) - Management & General = \$2500, Column (D) - Fundraising = \$1175

Identifier	Return Reference	Explanation
Form 990, Part IX, Line 24e	Form 990, Part IX, Line 24e Other Expenses	Artist Commission Fees Column (A) - Total = \$25175, Column (B) - Program Services = \$25175, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 19	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	ALL OF THE ORGANIZATION'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND OTHER LEGALFILINGS ARE MAINTAINED IN A SECURE ENVIRONMENT AND HELD AVAILABLE FOR INSPECTION BY TAX AUTHORITIES AND THE GENERAL PUBLIC TAX RETURNS ARE POSTED ANNUALLY TO WWW GUIDESTAR.ORG (WHERE IT IS AVAILABLE FOR VIEWING AS AN ELECTRONIC COPY) AND ARE ALSO AVAILABLE AT THE ORGANIZATION'S OFFICE IN OAKLAND, CALIFORNIA (FOR A PHYSICAL INSPECTION)

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 15b	Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees	COMPENSATION OF OTHER PERSONNEL AND KEY EMPLOYEES IS REVIEWED AT LEAST ANNUALLY BY MEMBERS OF MANAGEMENT EFFORTS ARE MADE TO SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO DETERMINE COMPETITIVENESS AND APPROPRIATENESS OF SALARIES AND ALL RELATED BENEFITS ALL DECISIONS ARE THEN DOCUMENTED IN PERSONNEL FILES

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 15a	Form 990, Part VI, Line 15a Compensation Review & Approval Process - CEO, Top Management	MEMBERS OF THE BOARD OF DIRECTORS REVIEW THE COMPENSATION OF ALL HIGH-LEVEL PERSONNEL ANNUALLY IN ACCORDANCE WITH IRS RULES AND REGULATIONS. EFFORTS ARE MADE TO SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO DETERMINE COMPETITIVENESS AND APPROPRIATENESS OF SALARIES. EVERY EFFORT IS MADE TO ENSURE THAT THE PROCESS IS THOROUGH AND TRANSPARENT IN ACCORDANCE WITH IRS GUIDELINES AND THE ORGANIZATION'S POLICIES AND PROCEDURES.

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 12c	Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	The Executive Committee OF THE BOARD OF DIRECTORS REVIEWS ALL POTENTIAL CONFLICTS OF INTEREST AT LEAST ANNUALLY THE EXECUTIVE DIRECTOR AND ALL BOARD MEMBERS ARE REQUIRED TO DISCLOSE (IN WRITING) POTENTIAL CONFLICTS AND ANY RELATED PARTY AFFILIATIONS LOANS BETWEEN THE ORGANIZATION AND MEMBERS OF MANAGEMENT AND THE BOARD ARE STRICTLY PROHIBITED THE ORGANIZATION SEEKS FULL TRANSPARENCY ON ALL RELATIONSHIPS ANY POTENTIAL CONFLICTS (IN FACT OR APPEARANCE) ARE DISCUSSED OPENLY AND RESOLVED IN ACCORDANCE WITH THE ORGANIZATION'S POLICIES AND PROCEDURES

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 11b	Form 990, Part VI, Line 11b Form 990 Review Process	FORM 990 IS PREPARED BY AN OUTSIDE TAX PROFESSIONAL. THE FORM IS THEN REVIEWED BY THE ORGANIZATION'S MANAGEMENT, the Finance Committee of the Board OF DIRECTORS, AND THE EXECUTIVE DIRECTOR. THIS GROUP OF INDIVIDUALS THEN DISCUSSES THE CONTENTS OF THE RETURN WITH THE OUTSIDE TAX PROFESSIONAL. AFTER A FULL REVIEW (WITH MODIFICATIONS WHERE NECESSARY), THE FINAL VERSION OF THE TAX RETURN IS PROVIDED TO ALL MEMBERS OF THE ORGANIZATION'S VOTING BODY. A REPRESENTATIVE OF MANAGEMENT AUTHORIZES THE FINAL FORM 990 WHICH IS THEN E-FILED WITH THE INTERNAL REVENUE SERVICE.

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 1a	Form 990, Part VI, Line 1a Explanation of Delegated Broad Authority to Committee	In accordance with common practice in the nonprofit community, the Board delegates certain matters to The Executive Committee, which is empowered to act between board meetings if necessary, and sometimes with specifically delegated authority to act in particular areas on behalf of the full board. The composition of the executive committee includes certain members of the Board.

Identifier	Return Reference	Explanation
		Client Note 1 - Investments-----Investments consist of the following at June 30, 2013 and 2012 2013 2012 ----- --- -----Cash and cash equivalents \$ 120,851 258,202Certificates of deposit 399,855 391,161Corporate debt securities 369,340 383,853Corporate equity securities 957,370 685,423 ----- -----Totals \$1,847,416 1,718,639 ----- -----Investments in equity securities with readily determinable fair value and all investments in debt securities are reported at fair value or amounts that approximate fair value Cash and cash equivalents include funds held in highly liquid investments with maturity dates of three months or less Total investment income amounted to \$43,398 and \$41,981 for the years ended June 30, 2013 and 2012, respectively Property and Equipment----- -----Property and equipment consist of the following at June 30, 2013 and 2012 2013 2012 ----- -----Office equipment \$ 143,044 141,590Orchestra equipment 54,828 54,729Leasehold improvements 4,623 4,623Less accumulated depreciation (89,874) (72,221) ----- -----Property and equipment, net \$ 112,621 128,721 ----- -- -----Depreciation expense amounted to \$18,148 and \$17,593 for the years ended June 30, 2013 and 2012, respectively During the year ended June 30, 2013, EBPA disposed of partially depreciated equipment with original cost basis of \$495 There were no disposals during the year ended June 30, 2012

Additional Data

Software ID: 12000229

Software Version: 2012v2.0

EIN: 94-3081554

Name: EAST BAY PERFORMING ARTS
DBA Oakland East Bay Symphony

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Kline A Wilson Jr Director	1 00 0 00	X						0	0	0
Loni Williams Director	1 00 0 00	X						0	0	0
Deborah Spangler Director	1 00 0 00	X						0	0	0
Debbra Wood Schwartz Director	1 00 0 00	X						0	0	0
James Schultz Director	1 00 0 00	X						0	0	0
Daniel C Quintero Esq Director	1 00 0 00	X						0	0	0
Andrea Plesnarski Director	1 00 0 00	X						0	0	0
Mary Oram Director	1 00 0 00	X						0	0	0
Steve Nicholls Director	1 00 0 00	X						0	0	0
Karl L Mettinger MD PhD Director	1 00 0 00	X						0	0	0
Ralph McDonald Director	1 00 0 00	X						0	0	0
Debrenia F Madison Esq Director	1 00 0 00	X						0	0	0
Lawrence Lohr Director	1 00 0 00	X						0	0	0
Amy Likar Director	1 00 0 00	X						0	0	0
Jean-Luc Lamirande Director	1 00 0 00	X						0	0	0
Conway B Jones Jr Director	1 00 0 00	X						0	0	0
Karen E Ivy Director	1 00 0 00	X						0	0	0
Harry Howe Director	1 00 0 00	X						0	0	0
Carol Henri Director	1 00 0 00	X						0	0	0
Margaret Hegg Director	1 00 0 00	X						0	0	0
James A Hasler Director	1 00 0 00	X						0	0	0
Joseph C Frank Sr Director	1 00 0 00	X						0	0	0
Margery Eriksson Director	1 00 0 00	X						0	0	0
Delida Costin Director	1 00 0 00	X						0	0	0
Michael Cartmell Director	1 00 0 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Linda Lipner Secretary	3 00 0 00	X		X				0	0	0
Donna M Williams Treasurer	20 00 0 00	X		X				0	0	0
James F Bell Vice President	3 00 0 00	X		X				0	0	0
Dian J Harrison Vice President	3 00 0 00	X		X				0	0	0
Monique Stevenson President	8 00 0 00	X		X				0	0	0
Bette B Epstein Board Chair	3 00 0 00	X		X				0	0	0
JENNIFER DUSTON Exec Dir 12-13	40 00 0 00			X				62,538	0	0
Steven Payne Exec Director	40 00 0 00			X				0	0	0