

File No. 220894

Committee Item No. 9

Board Item No. 21

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight Date: November 17, 2022

Board of Supervisors Meeting: Date: November 29, 2022

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 - FY2022-2024 - Clean
- MOU - FY2022-2024 - Redline
- Grant Information Form
- Grant Budget
- Subcontract Budget
- Contract / DRAFT Mills Act Agreement
- Form 126 – Ethics Commission
- Award Letter
- Application
- Public Correspondence

OTHER

- Annual Rpt FY2020-2021
- CPA Rpt 063021
- OEWD Memo 072022
- FYI Referral 072922
- OEWD PPT 111722
- _____
- _____

Prepared by: Stephanie Cabrera

Date: November 10, 2022

Prepared by: Stephanie Cabrera

Date: November 18, 2022

Prepared by: _____

Date: _____

1 [Discover Polk Community Benefit District - Annual Report - FY2020-2021]

2

3 **Resolution receiving and approving an annual report for the Discover Polk Community**
4 **Benefit District for Fiscal Year (FY) 2020-2021, submitted as required by the Property**
5 **and Business Improvement District Law of 1994 (California Streets and Highways**
6 **Code, Sections 36600, et seq.), Section 36650, and the District’s management**
7 **agreement with the City, Section 3.4.**

8

9 WHEREAS, On May 22, 2018, pursuant to the Property and Business Improvement
10 District Law of 1994 (the “Act”), California Streets and Highways Code, Sections 36600 *et*
11 *seq.*, as augmented by Article 15 of the San Francisco Business and Tax Regulations Code,
12 the Board of Supervisors adopted Resolution No. 171-18, expressing the City’s intention to
13 establish the Discover Polk Community Benefit District (the “Discover Polk CBD”); and

14 WHEREAS, On July 24, 2018, the Board of Supervisors adopted Resolution
15 No. 238-18 establishing the Discover Polk CBD ("Resolution to Establish") for a period of 10
16 years, commencing Fiscal Year (FY) 2018-2019; and

17 WHEREAS, On November 13, 2018, the Board of Supervisors adopted Resolution No.
18 402-18, authorizing an agreement with the owners' association for the
19 administration/management of the Discover Polk CBD, and a management agreement (the
20 “Management Contract”) with the owners' association, the Discover Polk Community Benefit
21 District, was executed accordingly; and

22 WHEREAS, A copy of the Management Contract is on file with the Clerk of the Board
23 of Supervisors in File No. 181035; and

24 Whereas, On January 25, 2022, the Board of Supervisors approved the Discover Polk
25 CBD’s annual reports for Fiscal Year 2019-2020 in Resolution No. 023-22; and

1 WHEREAS, The Discover Polk CBD has submitted for the Board’s receipt and
2 approval the Discover Polk annual report for Fiscal Year 2020-2021 as required by Section
3 36650 of the Act and Section 3.4 of the Management Contract; and

4 WHEREAS, The Annual Report is on file with the Clerk of the Board of Supervisors in
5 File No. 220894, and is incorporated herein by reference as though fully set forth; and

6 WHEREAS, Supporting documents, including, but not limited to, a transmittal letter and
7 memorandum report from the City's Office of Economic and Workforce Development, dated
8 July 20, 2022, and documentation from the Discover Polk CBD for the Annual Report is on file
9 with the Clerk of the Board of Supervisors in File No. 220894; now, therefore, be it

10 RESOLVED, That the Board of Supervisors hereby receives and approves the annual
11 report for the Discover Polk Community Benefit District for Fiscal Year 2020-2021.



ANNUAL REPORT

FY 2020/2021

Discover Polk Community Benefit District

www.discoverpolk.org | PO Box 642097 | San Francisco, CA 94164



TABLE OF CONTENTS

Executive Summary	3
Status and Progress of District Programs	4
Management and Operations	4
Neighborhood Cleanliness	4
Branding, Activation & Marketing	6
Events	6
Commercial Vacancies	6
Financial Summary Data	7
Financial Notes	8
Carryover Status	8
Other Notable Items	8
Description and Status of Each Contract to Provide Programs/Services	9
Preview of 2020	10
Exhibits	11



NO PARKING
ANYTIME

SUSHI NARA RESTAURANT
SWAN OYSTER DEPOT

SFA

SFA

WELCOME
MIDDLE
POLK

Walgreens

AVAILABLE

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ontrac.com
LICBC

iPhone advertisement

EXECUTIVE SUMMARY

Discover Polk is a unique Community Benefit District in that seventy-eight percent (78%) of the parcels in the six-block long district are condominiums, and that there are 37 mixed-use buildings with residential rental units above the street level and two single-room occupancy hotels. There are three houses of worship and an eclectic mix of businesses, many of which have been on Polk Street for decades. Incorporated as a 501 (c)(3) in September 2018, Discover Polk CBD (“DPCBD”) was sanctioned by a City agreement on 20 November 2018, and received its first assessments in early January 2019.

Most of the Board of Directors were active in the feasibility and formation phase of DPCBD; they represent large and small property owners, business owners and other community stakeholders. Currently our Board meets bi-monthly and convenes regular working groups focusing on cleanliness & safety, streetscape, and marketing & communications.

Since the rise of COVID-19, DPCBD has dedicated much of its time and resources toward helping the district weather the pandemic’s impacts, and FY 20/21 very much fits that description. Mainly this entailed supporting our StreetPlus cleaning crews, addressing the myriad needs and questions from the merchant community, and continuing to respond to the concerns of residents and property owners.

Overall, FY 20/21 was an opportunity for the value of DPCBD to be shown in full effect to local stakeholders, and we believe that we emerged from this FY stronger, better organized, and ready to take on the challenges of the next year.



STATUS AND PROGRESS OF DISTRICT PROGRAMS

MANAGEMENT AND OPERATIONS

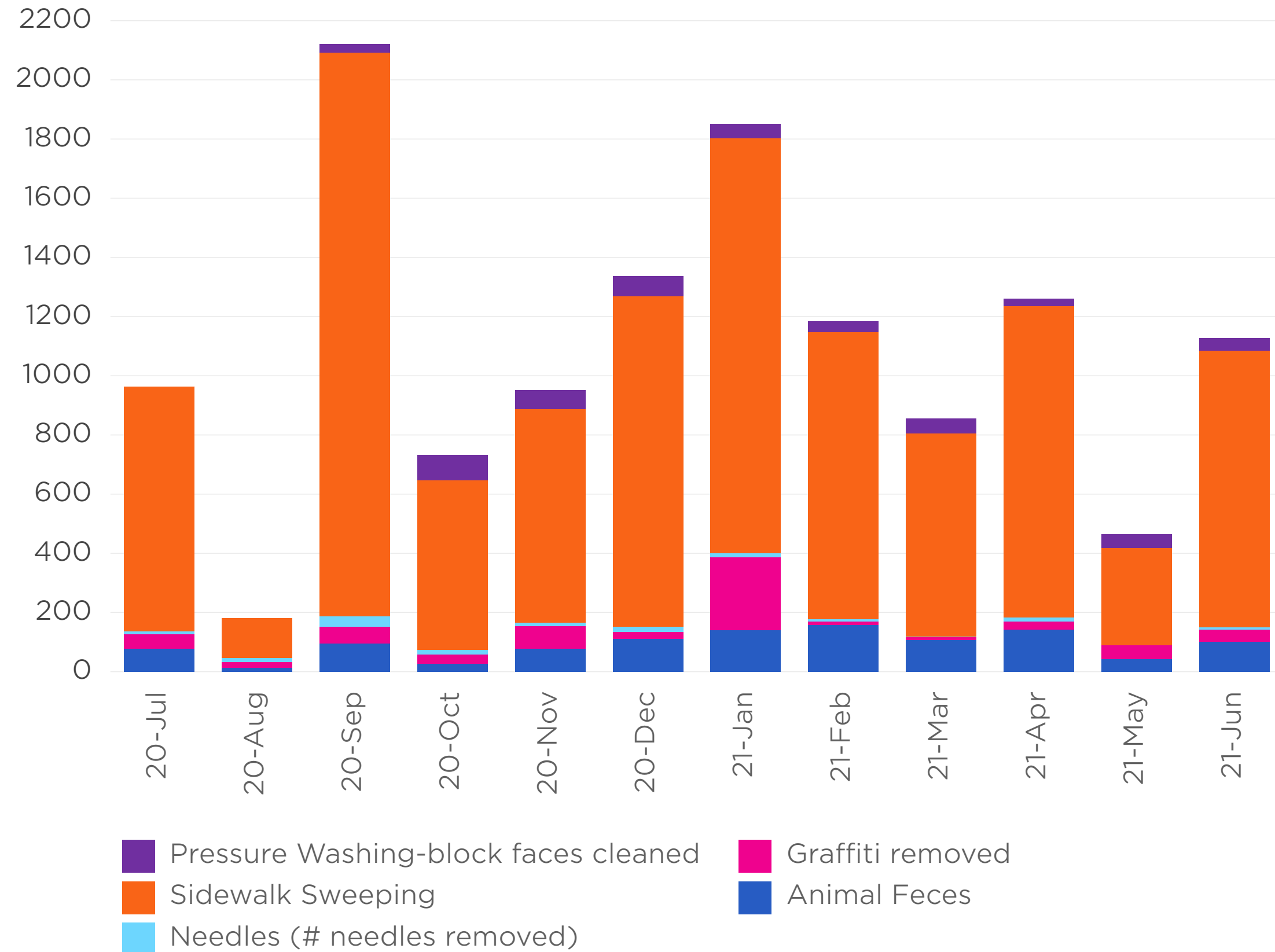
- Board & Staff
 - DPCBD saw the retirement of three (3) of its board members during FY 20/21, including its long serving Board President and Treasurer, who both moved out of San Francisco.
 - DPCBD elected a new Board President, Jake Levinson, and recruited four (4) new board members including a new Treasurer.
 - The Executive Management Team took over the responsibilities of CFO for the organization, working closely alongside the team of CPAs at Arellano CPA firm.
 - The board extended the contract for the Executive Management team, Tonic Nightlife Group (TNG), through January 2024 by a unanimous board vote.
- Operations
 - No significant changes in FY 20/21. Executive Management and Social Media Management continued unabated.
 - StreetPlus continued to operate continuously throughout FY 20/21. Their organization, just like many during that time period, suffered from difficulties in recruiting and retaining staff, but due to increased effort from their remaining staff, the overall cleanliness of the streets did not decline as will be outlined in their report below.

NEIGHBORHOOD CLEANLINESS

- The COVID-19 pandemic caused an increase in homelessness activity as well a decrease in the presence of the public on the streets which both led to moderately larger amounts of trash and waste littered throughout the district.
- Simultaneously, StreetPlus was forced to manage pandemic-related staffing shortages, which meant a smaller core group of workers were forced to complete more cleaning in less time with fewer numbers.
- Despite these circumstances, the StreetPlus team managed to accomplish their cleaning, graffiti abatement, and steam cleaning/power washing goals consistently as is evidenced by the report below.
- The brand-new Big Belly trash cans (installed in June '20) were in full effect throughout FY 20/21 and helped to stem the issues caused previously by overflowing public waste receptacles.

STATUS AND PROGRESS OF DISTRICT PROGRAMS

• Statistical Summaries of Services Provided by StreetPlus & Big Belly for FY 20/21



Month	Animal Feces	Graffiti Removed	Needles (# Needles Removed)	Sidewalk Sweeping	Pressure Washing (Block Faces Cleaned)
20-Jul	77	49	10	826	0
20-Aug	13	18	14	135	0
20-Sep	94	57	35	1,906	28
20-Oct	27	31	14	574	86
20-Nov	77	77	11	722	64
20-Dec	110	24	17	1,117	69
21-Jan	139	247	13	1,404	47
21-Feb	157	13	7	969	38
21-Mar	106	10	2	687	50
21-Apr	142	27	14	1,051	27
21-May	43	46	0	329	46
21-Jun	100	42	7	936	42
Total	1,085	641	144	10,656	497



STATUS AND PROGRESS OF DISTRICT PROGRAMS

BRANDING, ACTIVATION & MARKETING

- The Executive Management Team initiated regular meetings of the Marketing & Communications Working Group with the Board.
- The team focused on growing DPCBD's "Master Comms List," releasing regular monthly newsletters, and building organic growth of DPCBD's social media platforms: Instagram, Facebook, and Twitter.
- Highlights in social media outreach included increasing our follower base by 807 accounts and cultivating an "engagement rate" of 7.8% average per post, which is well above the 3-5% average engagement rate of nonprofit social media accounts.

EVENTS & PLACEMAKING

- Launched "Discover Polk Delivers," a program to help neighborhood restaurants add revenues. Discover Polk CBD promoted a menu of "to go" food and drink from a local business, and then volunteers from Discover Polk CBD helped to deliver the food and beverages to customers living in the neighborhood. The inaugural event took place in September featuring the Bell Tower and earned over \$2000 of revenue directly for the business.
- Partnered with local merchant, Studio Gallery, to organize and execute a district wide art show called "Delicious to Go". The show featured fine art works from local artists all with food themes and displayed the artwork in local businesses and vacant storefronts.

- The event raised over \$5000 for the San Francisco-Marin Food Bank through its charitable component.
- Hired Christmas Tree Lighting Pros to install holiday lights on almost all the trees throughout the Polk Street corridor. We also purchased two industrial strength GloBo projectors with holiday images that we positioned at opposite ends of the district projecting a large-scale holiday greeting on Maple Hall, as well as an image of cascading snowflakes on the Lombardi Sports building. The holiday lighting and images received overwhelmingly rave reviews from the community and garnered thousands of social media impressions on Instagram, Facebook, and Twitter. The tree lights have been shown effective outside of the holiday season and will remain year-round.

COMMERCIAL VACANCIES AS OF 5/30/2021: (SEE ATTACHED AS EXHIBIT A)

- Eight (8) of these have been vacant for between one and six years. Five (5) of these eight (8) units are owned by two (2) property owners, neither of whom appears to be motivated to lease their properties.
- Two (2) of the thirty (30) vacancies have submitted applications to planning and are awaiting initial hearings

STATUS AND PROGRESS OF DISTRICT PROGRAMS

FINANCIAL SUMMARY DATA

Statement of Operations (Actual vs. Budget)

for the fiscal year ended June 30, 2021

	Actual	Budget
REVENUE AND SUPPORT		
Assessments	636,222	654,820
Fundraising/In-Kind	18,745	37,000
Interest Income	0	0
TOTAL REVENUE AND SUPPORT	655,067	691,820
EXPENSES		
Clean & Safe Program	341,853	416,713
Beautification & Placemaking	44,654	12,882
Marketing, Business Support, Etc	27,260	16,950
Administration & Reserve	88,812	72,235
TOTAL EXPENSES	502,488	518,779
Change in Net Assets	152,579	173,041
Prior Year Net Assets (Carryover)	653,788	653,788
TOTAL NET ASSETS	806,367	826,830

Statement of Financial Position

As of 6/30/2021

ASSETS

Cash and Cash Equivalents	815,733
Assessment and Other Receivables	16,907
Prepaid Expenses	3,000
Equipment, net	8,467
TOTAL ASSETS	844,107

LIABILITIES & NET ASSETS

LIABILITIES

Accounts Payable	37,740
TOTAL LIABILITIES	37,740

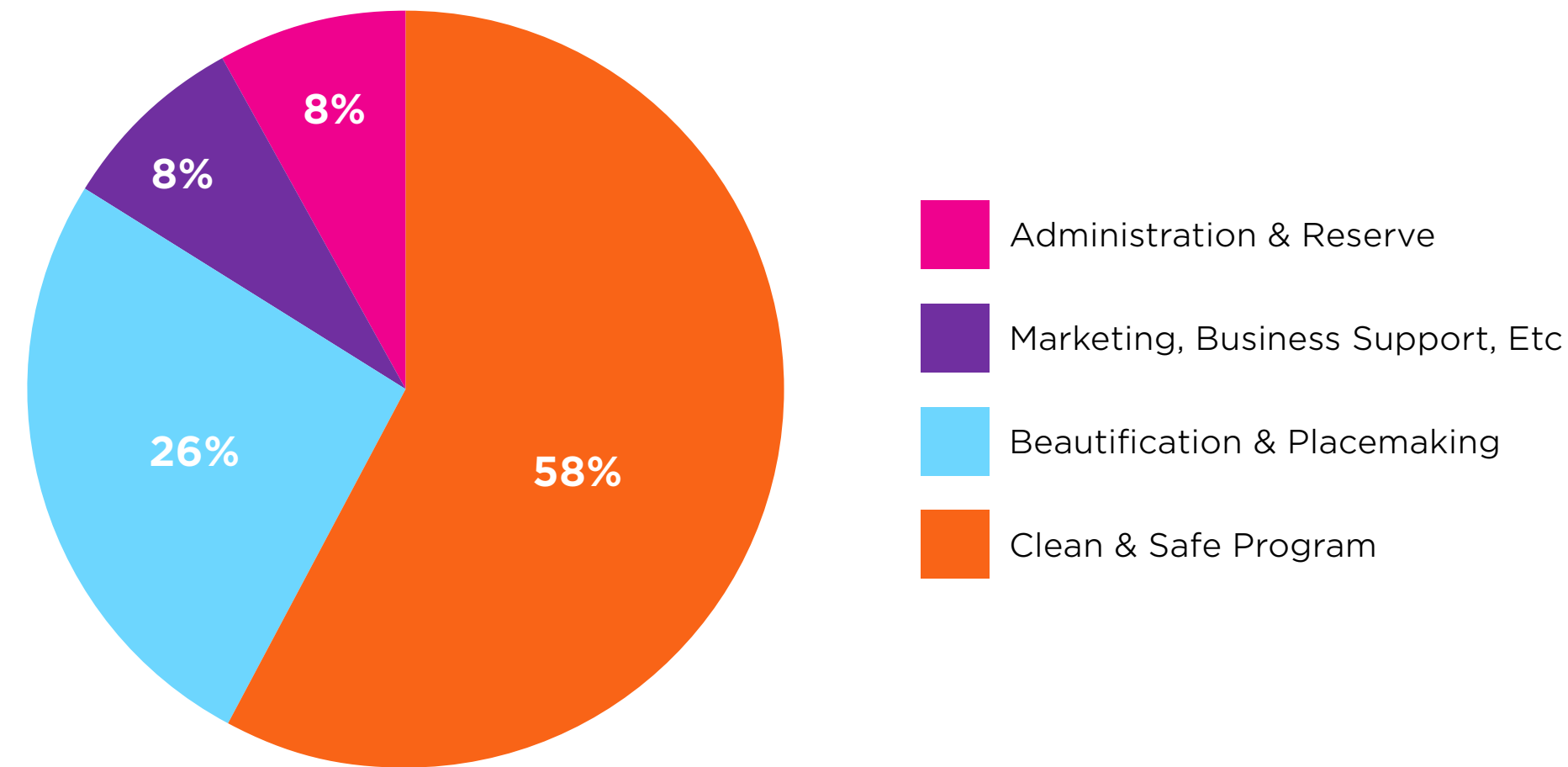
NET ASSETS

Without Donor Restrictions	794,704
With Donor Restrictions	11,663
TOTAL NET ASSETS (CARRYOVER)	806,367



STATUS AND PROGRESS OF DISTRICT PROGRAMS

FINANCIAL SUMMARY DATA



FINANCIAL NOTES

Benchmark 1 – Budget Vs Management Variance

- Revenues and expenses followed very closely to plan for the fiscal year. Assessment revenues were lower than expected due to the COVID-19 crisis but were offset partially by lower-than-expected expenses.

Expense

- Overall expenses for the fiscal year are under budget by \$16,285.

Clean & Safe

- Clean & Safe expenses are significantly under the budget by

\$74,860 due to understaffing issues at StreetPlus mostly related to the COVID-19 crisis.

Beautification & Placemaking

- Beautification & Placemaking expenses are \$31,682 higher than budgeted. This is a result of paying the lighting company to install tree lights throughout the district. A large portion of this expense will be offset by a grant which was awarded to DPCBD by SF OEWD, but will not be reimbursed until FY 2021-2022.

Marketing & Business Support

- Marketing & Business Support expenses are \$10,310 over the budgeted plan due to hiring a social media manager.

Admin & Reserve

- Admin & Reserve expenses are \$16,577 over the budgeted plan due to a renegotiation of the Executive Management contract to include additional funds to cover healthcare for Executive Management Team.

Carryover Status

- DPCBD has a carryover of \$806,367

Other Notable Items

- DPCBD proceeded with fiscal caution throughout the COVID-19 crisis due to uncertainty on the impact of the pandemic on assessment revenues. Thankfully, the crisis did not impact assessment revenues significantly. The Board of Directors and Executive Management team plan to allocate more of the reserve funds toward meeting the district's objectives in FY2021-2022.



DESCRIPTION AND STATUS OF EACH CONTRACT TO PROVIDE PROGRAMS/SERVICES

StreetPlus

DPCBD entered its second year of a three (3) year Maintenance and Hospitality Services agreement on dated December 1, 2019 with StreetPlus. StreetPlus has been consistently meeting its prescribed qualitative and quantitative goals despite suffering from major staffing issues due to the COVID-19 crisis.

Executive Management Team (Tonic Nightlife Group)

DPCBD entered a new, three (3) year contract with Tonic Nightlife Group to provide services as the Executive Management Team on February 1, 2021 with automatic renewal for successive one (1) year terms and sixty (60) day termination clauses for both parties. Tonic Nightlife Group will continue with the same scope of services; the only major changes being an increase in their yearly fundraising commitment to \$25,000 annually (from \$20,000) and a higher remuneration to cover healthcare costs for the Executive Management Team.

Social Media & Marketing Manager

DPCBD continued a month-to-month contract with Social Media & Marketing Manager, Sabastion Archibald-Kimmel, to provide social media and marketing management. Sabastion's scope of work includes but is not limited to regularly updating content on social media platforms (Instagram, Facebook, Twitter); engaging with users on said platforms to answer questions and grow base; compiling, designing and sending a monthly newsletter to master marketing list; and assisting Executive Management Team with any marketing or design related projects.



PREVIEW OF FY 2021/2022

DPCBD will focus its efforts in the next fiscal year toward helping the district recover from the effects of the COVID-19 pandemic. With significant cash reserves, some of which DPCBD is obligated to spend on behalf of the district, DPCBD will ramp up their efforts at placemaking and partnerships with SF OEWD to promote the brand of the district.

DPCBD will also continue to explore options for making the district safer and cleaner.

Management & Operations

- StreetPlus
 - Work to achieve and maintain full staffing levels
 - Compile statistically significant data on cleanliness issues to better inform decisions by the Board and Executive Management Team on allocation of resources and advocacy

Clean & Safe

- Increase the number of graffiti abatement authorizations for private properties
- Utilize StreetPlus cleaning data to better target cleanliness “hotspots” and direct resources/advocate, accordingly
- Continue to foster relationship with SFPD Northern Station Captain and other leaders to address safety concerns and increase police presence in the district

Marketing & Communications

- Grow communications list across all channels and increase engagements
- Build “historical archive” of written, photographed, and filmed material of district for use in further communications
- Full rebranding of DPCBD identity
- New website to reflect rebranding
- Contract with professional content developers (e.g. photographers, videographers, etc.) to upgrade online materials

Streetscape & Events

- Plan and execute three district-wide events: Fleet Week, Holiday, and Bluegrass Festival
- Commission 3-5 large scale, professionally done murals to buildings in the district
- Continue to add lights to trees in the district to increase lighting levels
- Contract with City to have DPCBD branding on the banners on the lamp posts in the district
- Partner with Academy of Art University to add student generated artwork to local parklets

EXHIBIT A – SUMMARY OF COMMERCIAL VACANCIES

APN	ADDRESS	USE	SQFT	FORMER USE	OWNER
0573-012	2050 Van Ness Ave	Residential Hotel (Mixed Use)	950	Molte Cose (Retail)	Polk/Washington Association LLC
0573-011	2030 Polk St	Commercial	700	Manicurist (merry manicures)	Karen Quan Revoc Tr
0573-012	2056 Polk St	Residential Hotel (Mixed Use)	800	Retail	Raymond G & Lorraine Choy
0574-012	1650 Pacific Ave	Commercial	7,762	TRX Gym/Corp	Griffith 1995 Credit Shelter
0574-018	1548 Broadway	Residential (Mixed Use)	2,500	SignoGraphics	David Lipshultz
0574-005	2023 Polk St	Residential (mixed Use)	1,400	n/a	Rose Wing Properties
0595-005	2000 Van Ness Ave	Office Building	1,965	Retail	H E I R Property Holdings LLC
0595-008	2050 Van Ness Ave	Commerical	12,242	Restaurant	2050 Van Ness LLC
0596-021	1906 Polk St	Commercial	1,030	Optometrist (Posinelli)	Peter Gumina
0597-015	1800 Polk St	Residential (mixed Use)	1,900	It's a Grind (coffee Shop)	Raymond Li Tom
0597-015	1804 Polk St	Residential (mixed Use)	800	Fregosi Paints	Raymond Li Tom
0597-029	1850 Polk St	Commercial Condo	2,000	Town School Closet	1850 Polk Street Properties
0597-054	1812 Polk St	Commercial Condo		Escape Room	Karina Vaysman
0598-010A	1946 Van Ness Ave	Industrial	7,405	Bakery	1946 Van Ness Avenue LLC
0598-010B	1940 Van Ness Ave	Commerical	3,130	Cross Fit Gym	Stephen Honnert
0598-014/015	1801 Polk St	Commercial Condo	2,100	Dry Cleaners	Polk/Washington Association LLC
0619-002	1735 Polk St	Mix Flat & Store	5,227	Restaurant	Nguyen Venture LLC
0619-005	1701 Polk St	Residential (mixed Use)	650	Retail (Smith)	Wai-Man Lee
0619-005	1713 Polk St	Residential (mixed Use)	1,103	Florist	Wai-Man Lee
0619-012	1860 Van Ness Ave	Residential (mixed Use)	1,179	n/a	WVN Association
0619-150 ?	1810 Van Ness Ave	Commercial Condo	2,583	Gym	Channers Inc
0620-019	1742 Polk St	Residential (mixed Use)	1,680	Retail (Terrasol)	Devpac LLC
0620-019	1738 Polk St	Residential (mixed Use)	1,680	Modern Design	Devpac LLC
0621-013	1608 Polk St	Residential (mixed Use)	5,600	Restaurant	1688 Sacrametno Street LLC
0621-013	1610 Polk St	Residential (mixed Use)	1,000	Salon	1688 Sacrametno Street LLC
0621-022	1640 Polk St	Commercial	8,330	Grocery (Big Apple)	Joe & Annie Eng
0622-002	1639 Polk St	Residential (mixed Use)	1,400	Restaurant (Panchos)	Tooran G Khayam-Bashi
0643-001	1553 Polk St	Commercial	950	Retail	Housser Family Trust
0643-002	1541 Polk St	commercial	3,300	Church	Moskowitz Family Trust
0644-016	1538 Polk St	Residential Hotel (Mixed Use)	900	Dry cleaner (Anytime)	Wai-Man Lee

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

FINANCIAL STATEMENTS

For the Years Ended
June 30, 2021 and 2020

CONTENTS

	<u>Page</u>
Independent Auditor's Report	
Financial Statements	
Statements of Financial Position	1
Statements of Activities	2 - 3
Statements of Cash Flows	4
Statements of Functional Expenses	5 - 6
Notes to Financial Statements	7 - 13

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Discover Polk Community Benefit District
San Francisco, California

We have audited the accompanying financial statements of Discover Polk Community Benefit District (DPCBD) (a California nonprofit public benefit corporation) which comprise the statement of financial position as of June 30, 2021 and 2020, and the related statement of activities, statement of functional expenses and statement of cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Discover Polk Community Benefit District for the years ended June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.



October 7, 2021

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF FINANCIAL POSITION
June 30, 2021 and 2020

	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents (Note 2)	\$ 815,733	\$ 654,681
Assesment and other receivables	16,907	7,320
Prepaid expenses	3,000	308
Total current assets	835,640	662,309
Equipment, net of accumulated depreciation of of \$1,729 in 2021 and \$622 in 2020 (Notes 2 and 3)	8,467	1,679
Total assets	\$ 844,107	\$ 663,988
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 27,746	\$ 10,200
Accrued liabilities	9,994	-
Total current liabilities	37,740	10,200
Total liabilites	37,740	10,200
Net assets		
Net assets without donor restrictions	794,704	646,468
Net assets with donor restrictions (Note 4)	11,663	7,320
Total net assets	806,367	653,788
Total liabilities and net assets	\$ 844,107	\$ 663,988

The accompanying notes are an integral part of these financial statements.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

STATEMENT OF ACTIVITIES
For the year ended June 30, 2021

	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total
REVENUE AND SUPPORT			
Assessment revenue	\$ 135,945	\$ 500,377	\$ 636,322
Grant revenue	-	13,645	13,645
Contributions	5,100	-	5,100
Total revenue, gains and other support	<u>141,045</u>	<u>514,022</u>	<u>655,067</u>
Net assets released from restrictions	509,679	(509,679)	-
	<u>650,724</u>	<u>4,343</u>	<u>655,067</u>
EXPENSES			
Program			
Environmental enhancements	386,417	-	386,417
Economic enhancements	27,260	-	27,260
Total program services	<u>413,677</u>	-	<u>413,677</u>
Supporting services			
Management and general	87,751	-	87,751
Fundraising	1,060	-	1,060
Total supporting services	<u>88,811</u>	-	<u>88,811</u>
Total expenses	<u>502,488</u>	-	<u>502,488</u>
Change in net assets	148,236	4,343	152,579
Net assets, beginning of year	<u>646,468</u>	<u>7,320</u>	<u>653,788</u>
Net assets, end of year	<u>\$ 794,704</u>	<u>\$ 11,663</u>	<u>\$ 806,367</u>

The accompanying notes are an integral part of these financial statements.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

STATEMENT OF ACTIVITIES
For the year ended June 30, 2020

	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total
REVENUE AND SUPPORT			
Assessment revenue	\$ 136,007	\$ 494,933	\$ 630,940
Contributions	4,250	-	4,250
In-kind contributions	-	18,355	18,355
Total revenue, gains and other support	140,257	513,288	653,545
Net assets released from restrictions	508,431	(508,431)	-
	648,688	4,857	653,545
 EXPENSES			
Program			
Environmental enhancements	294,666	-	294,666
Economic enhancements	36,172	-	36,172
Total program services	330,838	-	330,838
 Supporting services			
Management and general	89,416	-	89,416
Fundraising	3,698	-	3,698
Total supporting services	93,114	-	93,114
Total expenses	423,952	-	423,952
Change in net assets	224,736	4,857	229,593
Net assets, beginning of year	421,732	2,463	424,195
Net assets, end of year	\$ 646,468	\$ 7,320	\$ 653,788

The accompanying notes are an integral part of these financial statements.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF CASH FLOWS
For the years ended June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	<u>\$ 152,579</u>	<u>\$ 229,593</u>
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	1,107	460
Changes in assets and liabilities		
Assessments and other receivables	(9,587)	(4,858)
Deposit with grantee	-	24,795
Prepaid expenses	(2,693)	789
Prepaid grant expense	-	4,340
Accounts payable and accrued expense	27,540	7,211
Total adjustments	<u>16,367</u>	<u>32,737</u>
Net cash provided (used) by operating activities	<u>168,946</u>	<u>262,330</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in fixed assets	<u>(7,894)</u>	<u>-</u>
Net cash (used) by investing activities	<u>(7,894)</u>	<u>-</u>
Net change in cash and cash equivalents	161,052	262,330
Cash and cash equivalents, beginning of year	<u>654,681</u>	<u>392,351</u>
Cash and cash equivalents, end of year	<u><u>\$ 815,733</u></u>	<u><u>\$ 654,681</u></u>

The accompanying notes are an integral part of these financial statements.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2021

	Program Services			Support Services		Total
	Environmental Enhancements	Economic Enhancements	Total Programs	Management and General	Fundraising	
Cleaning and janitorial	\$ 269,138	\$ -	\$ 269,138	\$ -	\$ -	\$ 269,138
Professional services	41,260	10,160	51,420	82,765	1,060	135,245
Rent, utilities and occupancy	50,240	-	50,240	1,836	-	52,076
Repairs and maintenance	24,207	-	24,207	-	-	24,207
Supplies, postage, printing, software	-	50	50	387	-	437
Dues, licenses, advertising	925	17,050	17,975	2,112	-	20,087
Bank fees and interest	-	-	-	191	-	191
Depreciation and amortization	647	-	647	460	-	1,107
Total Expenses	<u>\$ 386,417</u>	<u>\$ 27,260</u>	<u>\$ 413,677</u>	<u>\$ 87,751</u>	<u>\$ 1,060</u>	<u>\$ 502,488</u>
Percent of Total	76.9%	5.4%	82.3%	17.5%	0.2%	100.0%

The accompanying notes are an integral part of these financial statements.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2020

	<u>Program Services</u>			<u>Support Services</u>		<u>Total</u>
	<u>Environmental Enhancements</u>	<u>Economic Enhancements</u>	<u>Total Programs</u>	<u>Management and General</u>	<u>Fundraising</u>	
Cleaning and janitorial	\$ 243,909	\$ 28,430	\$ 272,339	\$ 33,284	\$ 3,698	\$ 309,321
Professional services	28,170	6,050	34,220	43,304	-	77,524
Rent, utilities and occupancy	18,470	819	19,289	10,364	-	29,653
Travel and meals	-	-	-	73	-	73
Supplies, postage, printing, software	4,117	873	4,990	597	-	5,587
Dues, licenses, advertising	-	-	-	1,301	-	1,301
Bank fees and interest	-	-	-	33	-	33
Depreciation and amortization	-	-	-	460	-	460
Total Expenses	<u>\$ 294,666</u>	<u>\$ 36,172</u>	<u>\$ 330,838</u>	<u>\$ 89,416</u>	<u>\$ 3,698</u>	<u>\$ 423,952</u>
Percent of Total	69.5%	8.5%	78.0%	21.1%	0.9%	100%

The accompanying notes are an integral part of these financial statements.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2021 and 2020

NOTE 1 DESCRIPTION OF ORGANIZATION

Organization – Discover Polk Community Benefit District (“DPCBD”) (the “Corporation”) is a not-for-profit community-based organization, whose mission is to improve the quality of life for all residents, businesses and visitors to the Polk Street neighborhood, centered along the Polk Street corridor from California Street to Broadway Street. The Polk Street neighborhood contains an eclectic mix of unique small and independent businesses, and DPCBD aims to support and provide funding for enhanced maintenance, hospitality, beautification and business support programs, above and beyond those provided by the City of San Francisco.

DPCBD will advance the quality of life for residents, workers and visitors by fostering a safer and more secure community, enhancing environmental quality and beauty, and reinforcing the viability of the area’s economic base.

DPCBD exists to implement programs to create a neighborhood that is safer, cleaner and a better place to conduct business and live. These programs and services are funded by district property owners in the Discover Polk neighborhood, contributions from donors, and various grants.

Programs and services provided by DPCBD include:

Environmental Enhancements – This program includes litter and graffiti removal, pressure washing sidewalks, spot or detailed cleaning of public areas, safety patrols, outreach and case management with the homeless, landscaping, planters, seasonal decorations, cosmetic improvements, lighting, signage, and similar items.

Economic Enhancements – This program includes support for businesses within the district including dining, shopping, and services to promote a healthy and vibrant mixed use environment; marketing and communications to support all components of the DPCBD’s Management Plan; local events such as pop-up art galleries, outdoor concerts or movies, farmers’ markets, community events, or similar programs.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting – The financial statements of the DPCBD are prepared using the accrual basis of accounting in accordance with U.S. generally accepted accounting principles, which reflects revenue when earned and expenses as incurred.

Cash and Cash Equivalents - Cash is defined as cash in demand deposit accounts as well as cash on hand. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and investments so near their maturity that the risk of changes in value due to changes in interest rates is negligible. These are generally investments with maturity dates within three months of the acquisition date.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2021 and 2020

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation – The DPCBD is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions - Net assets that are not subject to any donor-imposed restrictions.

Net assets with donor restrictions – Net assets that are restricted by a donor for use for a particular purpose or in a particular period. Some donor imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

As of June 30, 2021 and 2020, there were no net assets with permanent donor restrictions.

Fair Value Measurements – The DPCBD carries certain assets and liabilities at fair value. Fair value is defined as the price that would be received if selling an asset or paid if transferring a liability in an orderly transaction between market participants at the measurement date. Fair value measurement standards also require the DPCBD to classify these financial instruments into a three-level hierarchy. The DPCBD classifies its financial assets and liabilities according to the below three levels, and maximizes the use of observable inputs and minimizes the use of unobservable inputs when measuring fair value.

Level 1 – Quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities, without adjustment.

Level 2 – Quoted prices in markets that are not considered to be active for identical or similar assets or liabilities, quoted prices in active markets of similar assets or liabilities, and inputs other than quoted prices that are observable or can be corroborated by observable market data.

Level 3 – Inputs that are both significant to the fair value measurement and unobservable, including inputs that are not derived from market data or cannot be corroborated by market data.

The DPCBD's carrying amounts of its assets and liabilities, approximate fair value under Level 1 for the years ended June 30, 2021 and 2020.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2021 and 2020

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (continued)

Equipment - The DPCBD records equipment at cost of acquisition, or, if donated, the fair market value at the date of donation. Depreciation is recognized using the straight-line method over the useful lives of the assets, which range from three to five years. The DPCBD capitalizes all property, equipment, and improvements with a cost in excess of \$2,500.

Contributions, Revenue Recognition, and Assessments Receivable – Assessments and other receivables represent amounts due from the City and County of San Francisco (CCSF) for obligations of local property owners collected on the behalf of DPCBD, and other amounts due to DPCBD. Unpaid receivables do not accrue interest.

DPCBD receives its support primarily from a special assessment levied by CCSF on properties located within the business district in accordance with CCSF Ordinance. The assessment is recorded by DPCBD when earned. The CCSF remits the assessments to DPCBD as they are collected from the property owners. Interest is not charged on late assessments; however, late penalties are charged in accordance with the CCSF's policy.

All donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Accounts Receivable - Contributions receivable are reviewed for collectability, and reserves for uncollectible amounts are established as needed. It is the practice of the Corporation to expense uncollectibles only after exhausting all efforts to collect the amounts due. DPCBD considers all unconditional promises to give fully collectible and therefore, there was no allowance for doubtful accounts at June 30, 2021 and 2020.

Advertising Costs – It is the policy of the DPCBD to expense advertising costs as incurred.

Functional Allocation of Expenses - The costs of providing the various programs, supporting services and other activities have been summarized on a functional basis in the Statement of Activities and Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates and analysis of personnel time spent on each program and activity.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual future results could differ from those estimates.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2021 and 2020

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes - The DPCBD is exempt from federal and state taxes under Section 501(c) (3) of the Internal Revenue Code (IRC) and Section 23701d of the California Revenue and Taxation Code, and is considered by the IRS to be a Corporation other than a private Foundation. In the opinion of management, there is no unrelated business income.

Recent Accounting Pronouncements –

In August 2016, the Financial Accounting Standards Board issued ASU 2016-14 *Presentation of Financial Statements of Not-for-Profit Entities*, amending the ASC 958. This update changes the presentation of certain information in the financial statements and footnote disclosures of not-for-profit entities. The update also changes the way that not-for-profit entities classify net assets. The new guidance is effective for the DPCBD for the year beginning July 1, 2019.

In June 2018, FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). These amendments clarify and improve the scope and accounting guidance around contributions of cash and other assets received and made by not-for-profit organizations. The ASU clarifies and improves current guidance about whether a transfer of assets, or the reduction, settlement, or cancellation of liabilities, is a contribution or an exchange transaction. It also provides a more robust framework for determining whether a contribution is conditional or unconditional, and for distinguishing a donor-imposed condition from a donor-imposed restriction. ASU 2018-08 is effective for the Corporation’s year beginning July 1, 2019, with early adoption permitted.

Discover Polk Community Benefit District is in full compliance with both of the above pronouncements.

NOTE 3 FIXED ASSETS

Fixed assets consist of the following:

	2021	2020
Computer and office equipment	\$ 2,301	\$ 2,301
Machinery and equipment	7,894	
Accumulated depreciation and amortization	(1,729)	(622)
Equipment, net	\$ 8,466	\$ 1,679

Depreciation and amortization expense was \$1,107 and \$460 for the years ended June 30, 2021 and 2020, respectively.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2021 and 2020

NOTE 4 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of June 30, 2021 and 2020, consisted of the following:

	2021	2020
Assessment receivable (FYE 2019)	\$ 1,689	\$ 1,876
Assessment receivable (FYE 2020)	4,396	5,444
Assessment receivable (FYE 2021)	5,578	-
Total assessment receivable	\$ 11,663	\$ 7,320

NOTE 5 COMMITMENTS

DPCBD subleases storage space in San Francisco, California under an operating lease that commenced on February 1, 2020 and expires June 30, 2021, with opportunity to renegotiate at that time. The lease calls for monthly payments at \$3,000 with estimated future payments as follows:

Fiscal year ended,	
<u>June, 30</u>	
2022	<u>\$ 36,000</u>

During the years ended June 30, 2021 and 2020, DPCBD paid rent in the amount of \$36,000 and \$13,345, respectively.

DPCBD contracts with two entities to help with management, governance, and executing the mission of DPCBD.

Tonic Nightlife LLC, a management company that performs functions of governance for DPCBD is in contract for \$128,000 per year through June 30, 2022 and renews on a perpetual basis until cancelled by either party with a 60 day written notice.

DPCBD contracts annually with Streetplus for \$339,422 to perform activities including daily sidewalk cleaning, graffiti abatement, and pressure washing of trouble spots. This contract expires November 30, 2022 and thereafter is extendable for 1 year with 60 days written notice from DPCBD to Streetplus.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2021 and 2020

NOTE 6 LIQUIDITY MANAGEMENT

As part of DPCBD's liquidity management strategy, the Corporation structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Corporation's working capital and cash flows have cyclical variations during the year attributable to the cash receipts of assessments and grants. The Corporation has sufficient cash and cash equivalents to meet its current needs. The Statement of Financial Position shows liquid assets as follows:

Cash and cash equivalents	\$ 815,733
Accounts receivable	<u>16,907</u>
Financial assets available for current needs	<u>\$ 832,640</u>

NOTE 7 CORONAVIRUS PANDEMIC

The United States and global markets continue to experience significant volatility resulting from uncertainty caused by the world-wide Coronavirus Pandemic. The Corporation is closely monitoring its revenue sources, investment portfolio and its liquidity and is actively working to minimize the impact of these price movements. The Corporation's financial statements do not include adjustments to fair value that may have resulted from these changes.

NOTE 8 FUNDRAISING REQUIREMENTS

The CCSF's contract requires DPCBD to annually raise not less than 3.375% of its annual budget from sources other than CCSF's assessments. For the year ended June 30, 2020 DPCBD satisfied this requirement, but did not satisfy this requirement for the year ended June 30, 2021. DPCBD believes that a waiver will be granted for the requirement for 2021 due to Covid19.

DISCOVER POLK COMMUNITY BENEFIT DISTRICT
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2021 and 2020

NOTE 9 RECLASSIFICATION OF PRIOR YEAR PRESENTATION

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations. These changes in classification do not affect previously reported cash flows from operating activities in the Statements of Cash Flows.

NOTE 10 CONCENTRATION OF RISK

Revenue concentration of risk – During the years ended June 30, 2021 and 2020, DPCBD received 96.5% of its total income from the City and County of San Francisco in the form of assessments and revenue from other programs.

As of June 30, 2021 and 2020, DPCBD had cash balances with financial institutions which exceeded the Federal Deposit Insurance Corporation insured limit of \$250,000 by approximately \$565,000.

NOTE 11 SUBSEQUENT EVENTS

Management has evaluated all material subsequent events through the Auditor's Report date, the date the financial statements were available to be issued, and are asserting there are none.

MEMORANDUM

TO: Supervisor Aaron Peskin, District 3 Supervisor

CC: San Francisco Board of Supervisors
Chris Corgas; Program Director, OEWD

FROM: Mimi Tam Hiraki; Project Specialist, OEWD

DATE: July 20, 2022

SUBJECT: Discover Polk Community Benefit District; FY 2020-2021 Annual Report

This is a memo summarizing the accomplishments of the Discover Polk Community Benefit District and an analysis of its financial statements for the period between July 1, 2020 and June 30, 2021.

Each year the CBD is required to submit a mid-year report, an annual report, and a CPA Financial Review or Audit. Discover Polk CBD has complied with the submission of all these requirements. OEWD staff reviewed these financial 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 Discover Polk CBD management contract with the City; and their Management Plan approved by the Board of Supervisors in 2018.

Also attached to this memo are the following documents:

1. Annual Report
 - a. FY 2020-2021
2. Financial Statements
 - a. FY 2020-2021
3. Draft resolution from the Office of Economic and Workforce Development



Background

The Discover Polk Community Benefit District includes 570 property-based parcels.

- July 24, 2018: the Board of Supervisors approved the resolution that established the property-based district called the Discover Polk Community Benefit District for 11 years commencing with FY 2018-2019 (Resolution # 238-18).
- November 13, 2018: the Board of Supervisors approved the resolution approving an agreement with the nonprofit Owners' Association for administration/management of the established property-based Community Benefit District known as the “Discover Polk Community Benefit District” (Resolution #402-18).
- January 25, 2022 the Board of Supervisors approved the annual report for Fiscal Year 2019-2020. (Resolution # 23-22).

Basic Info about Discover Polk CBD

Year Established	July 2018
Assessment Collection Period	FY 2018-19 to FY 2028-29 (July 1, 2014 to June 30, 2029)
Services Start and End Date	January 1, 2019 – December 31, 2029
Initial Estimated Annual Budget	\$622,784.00
FY 20-21 Assessment Submission	\$ 635,238.70
Fiscal Year	July 1 – June 30
Executive Director(s)	Duncan Talento Ley; co-Executive Director Ben Bleiman; co-Executive Director
Name of Nonprofit Owners’ Entity	Discover Polk Community Benefit District

The current CBD website, <https://discoverpolk.org/>, includes all the pertinent information about the organization and their programs, meeting agendas, and their Management Plan.

Summary of Service Area Goals

Environmental Enhancements

Environmental enhancements are designed to make the neighborhood a more welcoming, clean, and beautiful place for all live, work, play, and visit the area. The CBD’s Management Plan provides for the weekly deployment of 250 hours of uniformed Cleaning and Hospitality Ambassadors throughout the district whose duties include: litter removal, detail cleaning of public amenities, graffiti removal, weed removal, pressure washing of sidewalks, and requested spot cleanings. Additionally, this service area includes funding for beautification and placemaking which is designed to invest in highly visible improvements to add to the attractiveness of public spaces throughout the district, including: landscaping, seasonal decorations, wayfinding, and temporary or permanent public art installations.

Economic Enhancements

Economic enhancements are designed to strengthen the district’s business corridor. This includes business support which includes time spent to attract new tenants, new investments, and to promote continued mixed-



use development. Additionally, this service areas funds a marketing and communications program. This program is focused on creating awareness of the environmental enhancements performed by the CBD and of the district’s business offerings. It also supports property owners in efforts to attract unique tenants and explores ways to connect district residents to local stores and restaurants, such as “buy local” campaigns and the development of a district directory, district website, and supporting social media.

District Coordinator, Administration, and Reserve

To maximize the benefits to rate payers, the CBD requires a professional staff to properly manage programs, communicate with stakeholders, and provide leadership. Additional administrative costs may include: accounting and financial review or audits, insurance, program support costs, and other administrative costs associate with the overhead and administrative support of programming. Additionally, a reserve is budgeted to provide a contingency for unforeseen program needs and to provide a cushion for delinquent assessments. Reserve funds may also be used for costs associated with strategic planning and renewal.

Summary of Accomplishments, Challenges, and Delivery of Service Areas

FY 2020-2021

Environmental Enhancements

- Cleaned 1,085 animal feces incidents
- Abated 641 instances of graffiti
- Properly disposed 144 needles
- Swept sidewalks 10,656 times
- Pressure washed 497 block faces
- Received an OEWD grant to install tree lights throughout the district

Economic Enhancements

- Executive Management Team commenced regular meetings of the Marketing & Communications Working Group with the board.
- Created an email database of local residents, businesses, and other stakeholders to include for regular mailings.
- Provided information on vacant storefronts within the CBD area.
- Increased social media following by 807 accounts
- Cultivated an engagement rate of 7.8% average per post compared to the average 3-5% engagement rate of nonprofit social media accounts

District Coordinator, Administration, and Reserve

- Elected a new Board President, Jake Levinson and recruited 4 new board members

DPCBD Annual Budget Analysis

OEWD’s staff reviewed the following budget related benchmarks for DPCBD:

- **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 “Discover Polk Community Benefit District”, Section 3.9 – Budget*)



- **BENCHMARK 2:** Whether three and thirty-six hundredths percent (3.36%) of actuals came from sources other than assessment revenue (*CA Streets & Highways Code, Section 36650(B)(6); Agreement for the Administration of the “Discover Polk 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 “Discover Polk Community Benefit District”, Section 3.9 – Budget*)
- **BENCHMARK 4:** Whether DPCBD 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 (*CA Streets & Highways Code, Section 36650(B)(5)*)

FY 2020-2021 Budget Analysis

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: *DPCBD met this requirement. See tables below.*

Service Category	Management Plan Assessment Budget (Percentage)	FY2020-2021 Budget - Asst. (Percentage)	FY2020-2021 Budget - Total (Percentage)	Variance Percentage Points – Asst.	Variance Points - Total
Environmental Enhancements	\$445,595.00 (83.32%)	\$399,671.00 (82.96%)	\$429,595.00 (82.96%)	-0.37%	-0.37%
Economic Enhancements	\$16,950.00 (3.17%)	\$14,332.00 (2.97%)	\$16,950.00 (2.97%)	-0.19%	-0.19%
District Coordinator, Administration & Reserve	\$72,235.00 (13.51%)	\$67,775.00 (14.07%)	\$72,235.00 (14.07%)	+0.56%	+0.56%
TOTAL	\$534,780.00	\$481,778.00	\$518,780.00		

BENCHMARK 2: Whether three and thirty-six hundredths percent (3.36%) of actuals came from sources other than assessment revenue

ANALYSIS: *DPCBD did not meet this requirement. Assessment revenue was \$636,222.00 or 97.14% of actuals and non-assessment revenue was \$18,745.00 or 2.86% of actuals. See table below.*

Revenue Sources	FY2021 Actuals	% of Actuals
Total Assessment (Special Benefit) Revenue	\$636,322.00	97.14%
Total Non-Assessment (General Benefit) Revenue	\$18,745.00	2.86%



Total (Assessment and Non-Assessment) Revenue	\$655,067.00	100.00%
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BENCHMARK 3: Whether the variance between the budget amount and actual expenses within a fiscal year was within 10 percentage points

ANALYSIS: *DPCBD met this requirement. See table below.*

Service Category	FY2020-2021 Budget - Asst. (Percentage)	FY2020-2021 Budget - Total (Percentage)	FY20-21 Actuals – Asst. (Percentage)	FY20-21 Actuals - Total (Percentage)	Variance Percentage Points – Asst.	Variance Percentage Points - Total
Environmental Enhancements	\$399,671.00 (82.96%)	\$429,595.00 (82.96%)	\$372,772.00 (77.06%)	\$386,417.00 (76.90%)	-5.90%	-6.06%
Economic Enhancements	\$14,332.00 (2.97%)	\$16,950.00 (2.97%)	\$27,260.00 (5.64%)	\$27,260.00 (5.42%)	+2.66%	+2.45%
District Coordinator, Administration & Reserve	\$67,775.00 (14.07%)	\$72,235.00 (14.07%)	\$83,712.00 (17.31%)	\$88,812.00 (17.67%)	+3.24%	+3.60%
TOTAL	\$481,778.00	\$518,780.00	\$483,744.00	\$502,489.00		

BENCHMARK 4: Whether DPCBD 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

ANALYSIS: *DPCBD met this requirement. Please note: There is a period between when the City collects assessment payment and when the City disburses the funds to the CBD. As a result, a CBD typically has a fund balance at the end of the fiscal year that is equal to about 6 months of their annual budget. See table below.*

FY 2020-2021 Carryover Disbursement	Amount
Without Donor Restrictions	\$794,704.00
With Donor Restrictions	\$11,663.00
Total Carry Forward	\$806,367.00

Findings and Recommendations

DPCBD has met three of the four the benchmarks as defined on page 4 and 5 of this memo. DPCBD missed Benchmark 2 whether three and thirty-six hundredths percent (3.36%) of actuals came from sources other than assessment revenue per the CA Streets & Highways Code, Section 36650(B)(6); Agreement for the



Administration of the “Discover Polk Community Benefit District”, Section 3.4 - Annual Reports. In FY2021, 2.86% (\$18,745.00) of the actuals came from other sources; DPCBD falls 0.5% (\$2,635.42) short. To determine if these actions adversely impacts the special benefits conferred on parcels within the CBD, OEWD reviewed the CBD’s management plan and engineers report approved by the Board of Supervisors on November 13, 2018 (File No. 181035).

Per the Management Plan, Agreement for the Administration of the “Discover Polk Community Benefit District”, “an allowance is made for general benefits that the district may provide to parcels outside the district boundary and to the public at large. These general benefits cannot be paid for with assessment revenue.’ Section E of the Engineer’s Report details general benefit, “will be funded from sources other than special assessments.” In this situation, DPCBD is not in compliance with categories related to the special benefit vs. general benefit. These actions adversely impact the special benefits conferred on parcels. It is important to acknowledge that the review period, FY2021, fell in the middle of the economic crisis caused by the Covid-19 pandemic and a difficult time period to find funding from other sources.

OEWD recommends DPCBD to apply to more grants and conduct more fundraising to ensure they reach their non-assessment revenue requirements. In DPCBD’s Annual Report FY2021, they commit to increasing their Executive Management Team’s fundraising to \$25,000 from \$20,000 for the next fiscal year. If successful in achieving this goal, the CBD will meet the benchmark in the future. It is in OEWD’s opinion that the Discover Polk CBD will be able to meet the benchmark in the future. Additionally, OEWD will work with the CBD’s financial professional and co-executive directors to ensure standardized financial definitions are used between OEWD and the CBD.

During this review period, the CBD has performed well pivoting to the emerging health and economic impacts of the COVID-19 global pandemic that started in March 2020 and continued through this review period. The CBD adjusted to the continuous updates in health orders issued by the San Francisco Health Officer, including the renewed shelter-in-place health order in December 2021.

DPCBD closely worked with their StreetPlus cleaning crews, helped address businesses’ questions and needs, and responded to residents’ and property owners’ concerns. While the district saw an increase in larger amounts of trash and waste littered during this review period, the cleaning crews also faced staffing shortages. Due to the increased staff efforts and Big Belly trash cans installed in June 2020, the the overall cleanliness of the streets did not decline.

DPCBD worked closely to support local businesses and promote individuals to visit the district during this review period. The CBD launched a program, Discover Polk Delivers, to promote “to go” food and drink from local business and had Discover Polk CBD volunteers to deliver food and beverages to customers living in the neighborhood. This program launched in September and started with Bell Tower. The first event earned over \$2,000 in revenue for the business. Additionally, the CBD partnered with local merchant, Studio Gallery to organize a district wide art show called Delicious to Go and raised over \$5,000 for the San Francisco-Marin Food Bank. During the holiday season, the CBD hired Christmas Tree Lighting Pros to install lights on all the trees throughout the Polk Street corridor and project holiday images. The tree lights were well received by the community and remain year-round.

Conclusion



The Discover Polk CBD has performed well in implementing the services outline in their management plan and addressing new realities caused by the Covid-19 global pandemic. DPCBD has done an outstanding job in partnering with community stakeholders and numerous municipal agencies for the activation and improvement of public spaces. DPCBD is a well-run organization with an active Board, committee members and will continue to successfully carry out its mission as a community benefit district.



Community Benefit District Annual Reports

FY 2020-2021

- Tourism Improvement District
- Moscone Expansion District
- Yerba Buena
- The East Cut
- Castro/Upper Market
- Ocean Avenue
- Discover Polk
- Lower Polk

Legislative Overview

Community Benefit Districts (CBDs) / Business Improvement Districts (BIDs) are governed by:

- State law
 - “1994 Act”
- Local law
 - “Article 15”

Review Process

- OEWD ensures that all CBDs/BIDs are meeting their management plans.
- OEWD staff conducts an annual review of the Annual Reports and CPA Financial Reviews.
- OEWD provides the Board of Supervisors with a summary memo.

Basic Information

CBD Name	Type	Management Plan Assessment Budget	FY20-21 Assessment Roll Submission	Year(s) Formed and Renewed	Expires
Tourism Improvement District	Business-based	\$27,000,000.00	-	2008	2023
Moscone Expansion District	Business-based	\$19,332,000.00	-	2013	2045
Yerba Buena	Property-based	\$2,991,722.82	\$3,151,269.00	2008, 2015	2030
The East Cut	Property-based	\$2,474,194.00	\$4,466,696.68	2015	2030
Castro/Upper Market	Property-based	\$866,991.62	\$818,991.62	2005, 2020	2035
Ocean Avenue	Property-based	\$239,578.00	\$339,580.72	2010	2025
Discover Polk	Property-based	\$622,784.00	\$635,238.70	2018	2029
Lower Polk	Property-based	\$799,093.00	\$903,012.06	2014	2029

Benchmarks

OEWD's staff reviewed the following budget related benchmarks for each CBD/BID:

- **Benchmark 1** – Whether the variance between the budget amounts for each service category was within 10 percentage points from the management plan.
- **Benchmark 2** – Whether the CBD met its non-assessment revenue source requirement.
- **Benchmark 3** - Whether the variance between the budget amounts for each service category was within 10 percentage points from the fiscal actuals.
- **Benchmark 4** - Whether CBD is indicating the amount of funds carried over from the current fiscal year and designating projects to be spent in the upcoming fiscal year.

Tourism Improvement District (TID) & Moscone Expansion District (MED) - Benchmarks

Benchmark	Question	TID: Was This Met in FY2021?	MED: Was This Met in FY2021?
Benchmark 1	Variance between management plan budget and fiscal year budget is X < 10%?	Yes	Yes
Benchmark 2	Variance between fiscal year budget and fiscal year actuals is X < 10%	Yes	Yes
Benchmark 3	Were carryforward fund indicated from current fiscal year to the next fiscal and were projects designated to be spent on?	Yes	Yes

Tourism Improvement District & Moscone Expanding District - Findings and Recommendations

- Both districts special assessment revenues were significantly impacted by the Covid-19 pandemic. The formula for both districts is based on a percentage of revenue generated from hotel room purchases in the City and County of San Francisco.
 - The lack of assessment revenue forced the Moscone Expansion District to tap its Debt Service and Stabilization fund. The fund was designed to be drawn upon in any year when lower than expected MED collections caused MED contributions toward debt service to be lower than the sum set forth in cash flow projections.
 - Due to the pandemic's impact on assessment revenue TID assessment fees were less than anticipated resulting in the district expending approximately \$890,000 more than what it collected in the FY. This amount was covered through the TID's Contingency/Reserve fund.
- The TID is set to expire in 2023 and the renewal and expansion process will be completed in Fall 2022.
 - The San Francisco Tourism Improvement District Management Corporation (SFTIDMC) and SF Travel followed OEWD's recommendation to begin the renewal process in FY 2019-20.
 - A Management District Plan was submitted to the City in spring 2020 but the TID and OEWD mutually agreed to pause the renewal process due to the Covid-19 pandemic and expansion proponents.
 - OEWD and project proponents resumed the renewal and expansion Management District Plan from winter 2020 through summer 2021. Project proponents have hosted and continue to host informational meetings for rate payers.
- In May 2020, SFTIDMC took out a line of credit of \$5,000,000 which was supposed to come to term in 2021. In August 2021, SFTIDMC worked with the lending agency to extend the term to December 2022 and is in process of finalizing the agreement.

Yerba Buena - Benchmarks

Benchmark	Question	Was This Met in FY2021?
Benchmark 1	Variance between management plan budget and fiscal year budget is $X < 10\%$?	Yes
Benchmark 2	Non-assessment revenue is $X \geq 5.08\%$	No
Benchmark 3	Variance between fiscal year budget and fiscal year actuals is $X < 10\%$	Yes
Benchmark 4	Were carryforward fund indicated from current fiscal year to the next fiscal and were projects designated to be spent on?	Yes

Yerba Buena - Findings and Recommendations

- Recommendation: The CBD should quantify the dollar value of in-kind donations and volunteer hours and include the amount in their non-assessment revenue.
- Pivoted programs and services well in response to the economic and health impacts of the pandemic. Select highlights:
 - Provided total of \$130,000 to small businesses and non-profits through Yerba Buena Community Benefit Fund
 - Adjusted focus for Community Guides to check in with neighborhood merchants and businesses during the incremental reopening of the economy as well as assist the Clean Team
 - Funded the Yerba Buena Gardens Lawn Art project to create space for safe, art filled social distancing
 - Hosted Yerba Buena Day in summer 2021 to highlight and promote the district's businesses as people started coming back to the district
- No reported violations of Brown Act within reporting period
- Complied with OEWD's memo regarding surveillance technology reporting requirements
- Active board and committee members
- Well positioned to carry on its mission

The East Cut CBD - Benchmarks

Benchmark	Question	Was This Met in FY2021?
Benchmark 1	Variance between management plan budget and fiscal year budget is $X < 10\%$?	Yes
Benchmark 2	Non-assessment revenue for each service category: Public Safety is $X \geq 1.4\%$, Cleaning and Maintenance is $X \geq 1.4\%$, Parks and Greenspace is $X \geq 6.79\%$, and Salesforce Park is $X \geq 20.8\%$.	Yes
Benchmark 3	Variance between fiscal year budget and fiscal year actuals is $X < 10\%$	Yes
Benchmark 4	Were carryforward fund indicated from current fiscal year to the next fiscal and were projects designated to be spent on?	Yes

The East Cut CBD - Findings and Recommendations

- Pandemic significantly impacted the CBD's ability to provide programming for its parks resulting in large carryover amounts
- Partnered with 13 restaurants for the East Cut Eats program where staff and volunteers delivered meals from local restaurants to residents free of charge
- Launched the East Cut Seats program to provide outdoor table and chair sets to local businesses to expand their public realm
- Administered its first merchant survey in March 2021 to build a better relationship with merchants and understand their needs
 - Recommendation: incorporate merchant survey feedback where possible as the CBD plans spending down their carryover amounts
- No reported violations of Brown Act within reporting period
- Complied with OEWD's memo regarding surveillance technology reporting requirements
- Active board and committee members
- Well positioned to carry on its mission

Castro/Upper Market - Benchmarks

Benchmark	Question	Was this met in July – December 2020?	Was this met in January – June 2021?
Benchmark 1	Variance between management plan budget and fiscal year budget is $X < 10\%$?	No	Yes
Benchmark 2	July-December 2020: Non-assessment revenue is $X \geq 5.00\%$ January-June 2021: Non-assessment revenue is $X \geq 5.41\%$	Yes	Yes
Benchmark 3	Variance between fiscal year budget and fiscal year actuals is $X < 10\%$	Yes	Yes
Benchmark 4	Were carryforward fund indicated from current fiscal year to the next fiscal and were projects designated to be spent on?	Yes	Yes

Castro/Upper Market - Findings and Recommendations

- Successfully renewed on May 19, 2020 and began operating under a new management plan mid-year.
- Adjusted services to respond to the pandemic:
 - Received and responded to 60% increased hot spot/scrub requests compared to last year
- Continued to partner with the City and County of San Francisco to implement the Castro Cares Grant and Jane Warner Plaza Grant
- No reported violations of Brown Act within reporting period
- Complied with OEWD's memo regarding surveillance technology reporting requirements
- Active board and committee members
- Well positioned to carry on its mission

Ocean Avenue - Benchmarks

Benchmark	Question	Was This Met in FY2021?
Benchmark 1	Variance between management plan budget and fiscal year budget is $X < 10\%$?	Yes
Benchmark 2	Non-assessment revenue is $X \geq 1.00\%$	Yes
Benchmark 3	Variance between fiscal year budget and fiscal year actuals is $X < 10\%$	Yes
Benchmark 4	Were carryforward fund indicated from current fiscal year to the next fiscal and were projects designated to be spent on?	No

Ocean Avenue - Findings and Recommendations (Pt 1 of 3)

- OAA did not provide carryforward amount and spenddown plan in their annual report; provided the information in supplemental documentation
 - Recommendation: Utilize the OEWD provided annual reporting template to ensure they include all required reporting fields
- Partnered with city agencies to help provide some business technical assistance and facade improvement to some of the businesses along the corridor
 - Recommendation: Perform weekly merchant walks and host weekly office hours to listen to concerns of all the district's businesses as the organization does not have a physical office to interact with stakeholders
 - Recommendation: Ensure outreach materials are culturally competent when translated into Chinese and Spanish as the corridor is comprised of a large number of monolingual business owners
- Continued to perform core cleaning services well
 - Recommendation: Collect quantifiable metrics for its cleaning services so as to demonstrate to the community and city stakeholders the CBD's impact as well as ensure accountability
- Recommendation: Prioritize the implementation of the Ocean Avenue Association Strategic Plan developed in September 2020.

Ocean Avenue - Findings and Recommendations (Pt 2 of 3)

- **Select findings from the Ocean Avenue Association Strategic Plan:**
 - The Board is undereducated on its legal and moral responsibilities to the assessment payers and the City. There is a lack of a Board Handbook or document that defines the Board role, its legal responsibility and the organization's expectations of Board Members
 - The Board is not adequately meeting fiduciary responsibilities either organizational or financial. There is a lack of participation by Board members with 2-3 members controlling the meetings and strongly influencing board decisions. There is a lack of understanding and questioning of programs, finances and the Executive Director's Performance
 - There are communications challenges between the Board and the Executive Director. The Board is not clearly informed or kept up to date on the operations and programs of the CBD
 - There is a lack of a consistent distribution of timely financial reports to the Board: The Board does not receive an operation report or balance sheet or a cash flow projection on a consistent monthly basis. Contracts for services, grant funding and grant funds receivable are not consistently reviewed and approved by the Board. The fiscal year 2020-2021 budget which began July 1, 2020 was not reviewed and approved by the Board until January 2021

Ocean Avenue - Findings and Recommendations (Pt 3 of 3)

- **Continued select findings from the Strategic Plan:**
 - There is no clear focus or Board unity on the organization's purpose, vision and its relationship with other community organizations
 - The CBD has limited relationships with the property owners that pay the assessments to the district. There is inconsistent communication to the property owners, businesses and residents of the district
 - There is neither a consistent communication strategy nor marketing strategy to attract customers and investors to the district
 - There is a lack of staff capacity to execute projects and programs beyond the CBD's core cleaning program
- The Strategic Plan includes a list of recommendations (page 7-13 of the plan) to address these findings.
- OEWD requested the Office of the Controller to perform an audit of the organization in FY22-23 to gauge the progress the organization is making at implementing the strategic plan's recommendation, ensure the organization is spending funding properly and the overall effectiveness and efficiency of the organization.
- Complied with OEWD's memo regarding surveillance technology reporting requirements

Discover Polk - Benchmarks

Benchmark	Question	Was This Met in FY2021?
Benchmark 1	Variance between management plan budget and fiscal year budget is $X < 10\%$?	Yes
Benchmark 2	Non-assessment revenue is $X \geq 3.36\%$	No
Benchmark 3	Variance between fiscal year budget and fiscal year actuals is $X < 10\%$	Yes
Benchmark 4	Were carryforward fund indicated from current fiscal year to the next fiscal and were projects designated to be spent on?	Yes

Discover Polk - Findings and Recommendations

- District saw an increase in trash and waste littered during this review period. Despite the cleaning staff shortage, the overall cleanliness of the streets did not decline due to increased staff efforts and the installment of new Big Belly trash cans.
- Launched Discover Polks Delivers program where volunteers delivered food and beverages from local businesses to customers
- Installed lights on Polk Street and projected holiday images to activate the public realm during the holidays
- No reported violations of Brown Act within reporting period
- Complied with OEWD's memo regarding surveillance technology reporting requirements
- Active board and committee members
- Well positioned to carry on its mission

Lower Polk - Benchmarks

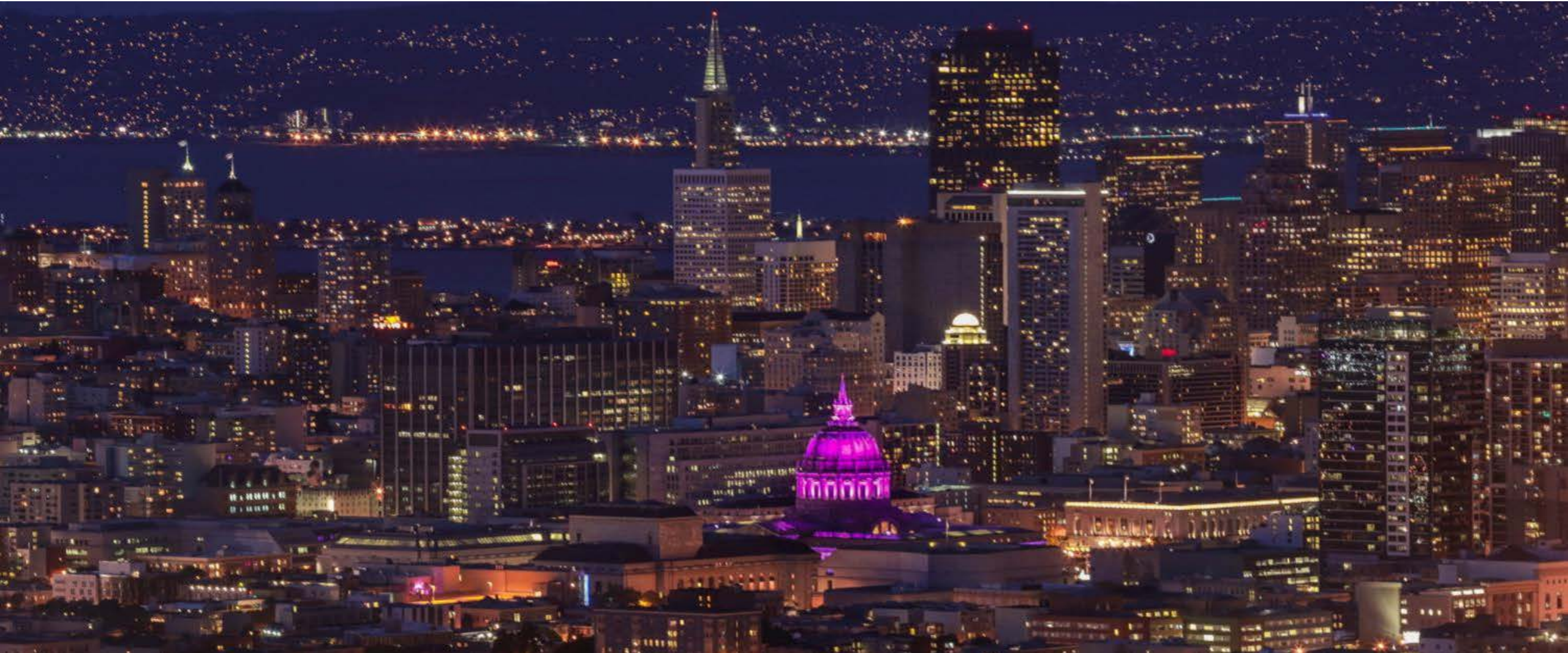
Benchmark	Question	Was This Met in FY2021?
Benchmark 1	Variance between management plan budget and fiscal year budget is $X < 10\%$?	Yes
Benchmark 2	Non-assessment revenue is $X \geq 5.55\%$	Yes
Benchmark 3	Variance between fiscal year budget and fiscal year actuals is $X < 10\%$	Yes
Benchmark 4	Were carryforward fund indicated from current fiscal year to the next fiscal and were projects designated to be spent on?	Yes

Lower Polk - Findings and Recommendations

- Performed well in delivering core cleaning services to the community
- Supported district businesses disproportionately impacted by the pandemic with their Tenant Landlord Clinic
- Recommendation: strengthen administrative capacity
 - Increase Board engagement with fixed board meetings to ensure stakeholders are kept abreast of the latest developments and to help ensure the board is complying with its governance role
 - Prioritize the submission of annual reports and necessary financial documents to maintain in full compliance with state law as this is the third consecutive year the CBD struggles to submit the required documents to OEWD in a timely manner
- CBD reported they will be working with a consultant to improve Board engagement.
 - OEWD will continue to monitor the situation
- No reported violations of Brown Act within reporting period
- Complied with OEWD's memo regarding surveillance technology reporting requirements
- Well positioned to carry on its mission

CITY & COUNTY OF SAN FRANCISCO GOVERNMENT AUDIT & OVERSIGHT COMMITTEE

NOVEMBER 17, 2022



TOURISM IMPROVEMENT DISTRICT 2020 – 2021

TOURISM IMPROVEMENT DISTRICT

Convention Sales

- Meetings and Conventions generated over 850 meetings (7 Moscone Events) with \$222.2 million in direct spending
- Sales team booked over 641,700 rooms nights in 2021 for all future years
- Attended 72 virtual meetings and 18 in-person meetings

Marketing and Promotion

- Leisure visitors comprised 81% of all visitors
- The Visitor Information Center is closed due to lack of funding.



TOURISM IMPROVEMENT DISTRICT

MARKETING EFFORTS

- 17.0 Million Visitors
- 1.2 billion media impressions which equates to more than \$96+ million in value
- www.sftravel.com
 - 3.1 million unique visitors
 - \$106.9 million in economic impact
- Instagram @onlyinSF 295,000 followers
- Twitter @onlyinSF 201,000 followers
- Facebook @onyinSF 698,000 followers



MOSCONE EXPANSION DISTRICT 2019 – 2020

MOSCONE EXPANSION DISTRICT

- \$551+ million-dollar expansion and renovation continues to be front and center for attracting new and repeat business to San Francisco. The center is much more competitive in total space and meeting planner accommodations related to set-up and configuration
- Moscone Center preparing for the upcoming MPI (Meeting Professionals International) Western Conference in June 2022. 1,500 to 2,000 planner and suppliers are expected to attend this prestigious event.



MOSCONE EXPANSION DISTRICT

Moscone Expansion Incentive Fund Balance as of June 30, 2021 | \$597,141

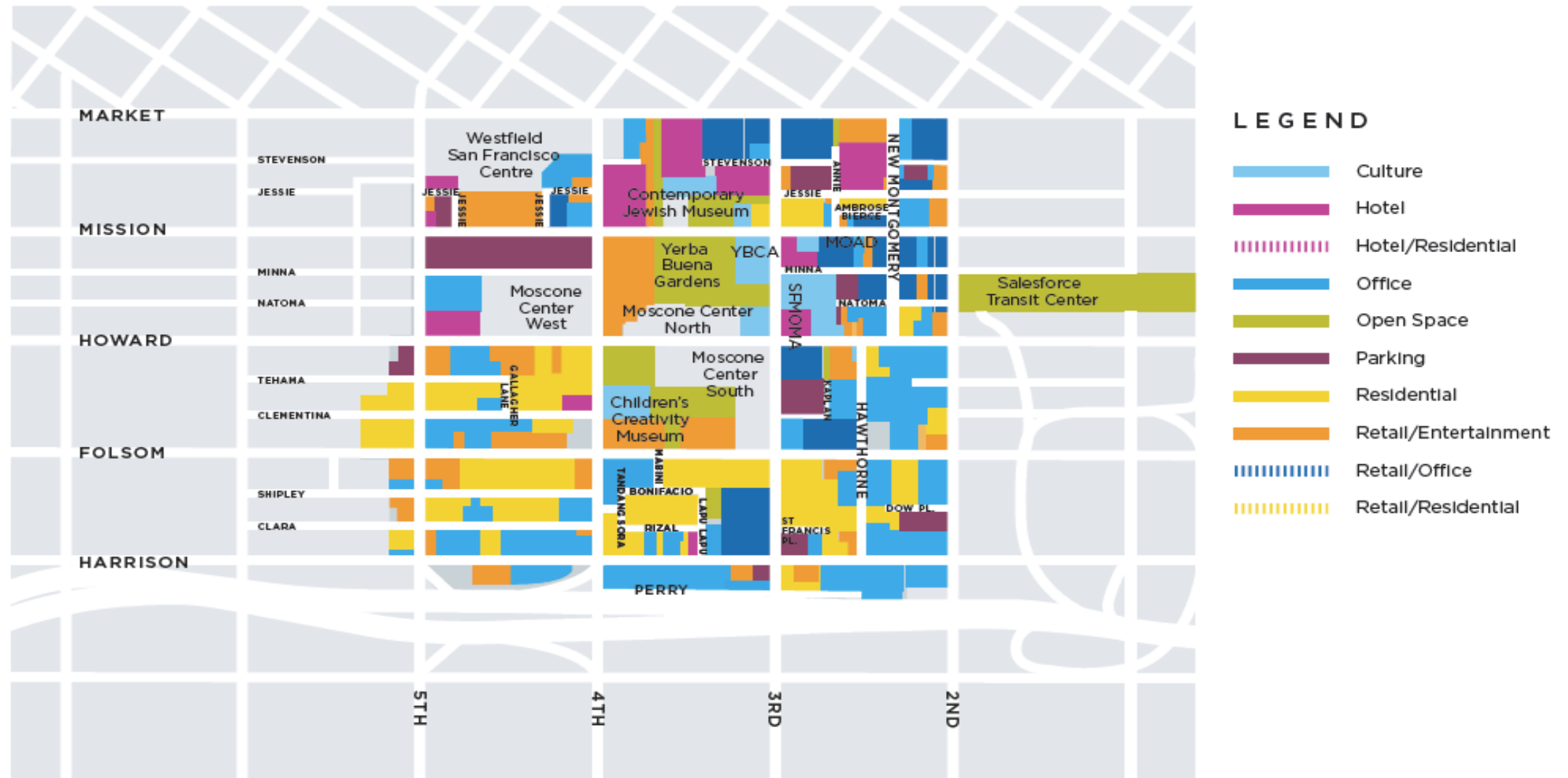
- Used to attract new clients
- Retain current clients during Moscone shut-down due to Covid-19 and into the future





Presentation to the San Francisco Board of Supervisors
Government Audit and Oversight Committee
November 17, 2022

What is the Yerba Buena District?



What does the YBCBD do?

YBCBD Mission Statement:

Advance the **quality of life** for residents and visitors in the Yerba Buena Neighborhood and San Francisco on an ongoing basis by fostering a **safer and more secure community**, enhancing **environmental quality and beauty**, and reinforcing the **viability of our economic base**.

1. Cleaning

Clean Team
Steam Cleaning
Bigbelly Program



2. Safety

Community Guides
SFPD Bike Patrol
Social Services Specialist



3. Streetscape

Public Art
Open Space Enhancement
Streetscape Projects



4. Marketing

Events & Activations
Marketing Campaigns
Social Media



5. Community Benefit Grants

Public Art
Pedestrian Safety
Community Spaces & Events



MoAD is temporarily closed. All on-site visits, tours, and events are postponed or canceled until further notice. [See our online programs here.](#)

Community Support: Grants

Non-Profit Grants

American Bookbinder's Museum
California Historical Society
Children's Creativity Museum
Museum of African Diaspora
Renaissance Entrepreneurship Center
Yerba Buena Arts & Events

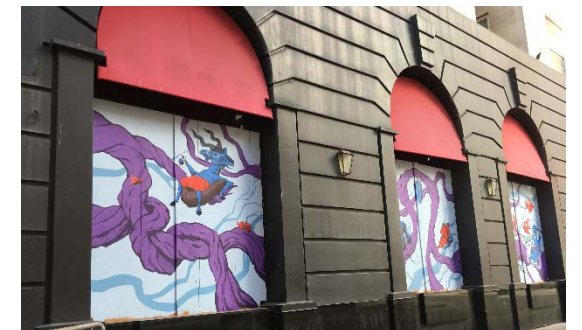
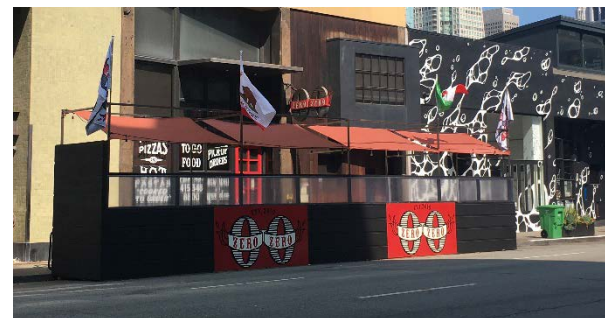


Small Business Grants

Thirsty Bear
Zero Zero
Pazzia
111 Minna Gallery
Kaisen Sushi
Wine Down
Eden Plaza Café
Thi Spa & Nails
Executive Order Bar

Pink Elephant
Nora Nail Spa
City's Choice Deli & Market
Moscone Cleaners
Les Gourmands
Novela
The Rafael's Boutique
Hotel Zetta
Copy Central

SoMa Eats
SoMa Restaurant
VSC Sports
Sunrise Deli
Flytrap Restaurant
Carlos Shoe Repair
City Wine & Spirits
Samovar
Luke's Lobster



Community Support: Safety

YERBA BUENA
COMMUNITY
BENEFIT
DISTRICT

YBCBD



District 6 Supervisor
Matt Haney



SFPD Southern Station
Police Captain, Tim Falvey

YBCBD RESIDENTIAL TOWN HALL

February 18th, 5pm

The YBCBD will be hosting a virtual meeting for neighborhood residents with District 6 Supervisor Matt Haney and SFPD Southern Station Captain Tim Falvey. The Supervisor and Police Captain will be sharing timely information as it relates to our neighborhood and answering questions from our community.

Please send any questions you have for Supervisor Haney or Captain Falvey to info@ybcbd.org by Monday, February 15.

To register go to:
[YBCBD.org/news/townhall](https://www.ybcbd.org/news/townhall)

Recent News & Events



[EventsNews](#)

January 19, 2021

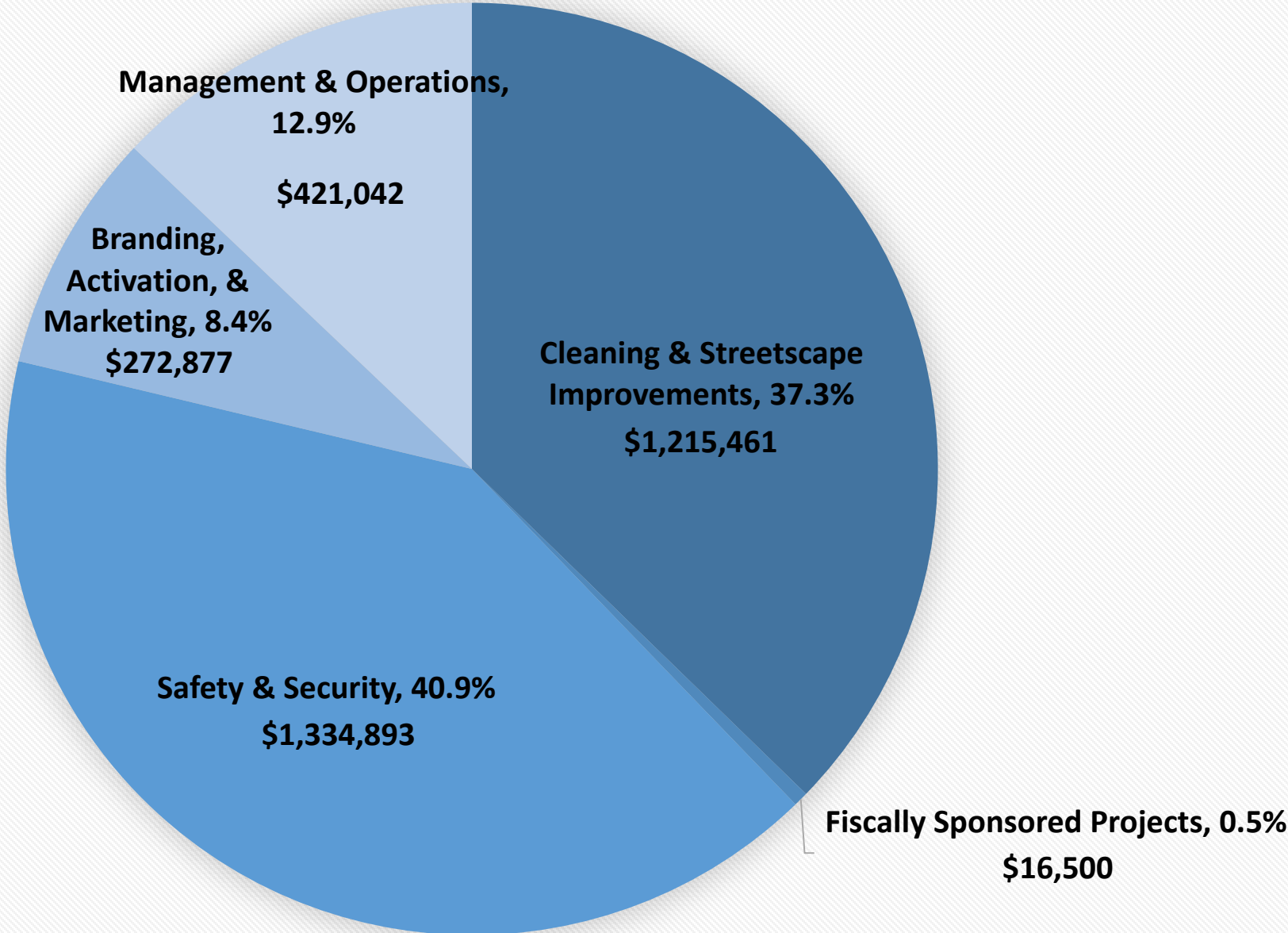
YBCBD Safety and Security Survey 2021

The YBCBD Services Committee is seeking your feedback regarding safety and security in the neighborhood! Community members are invited to share their thoughts and experiences by taking a brief survey at the link below. The survey is completely anonymous and should take around 5-10 minutes to complete. Please share the survey link with anyone you...

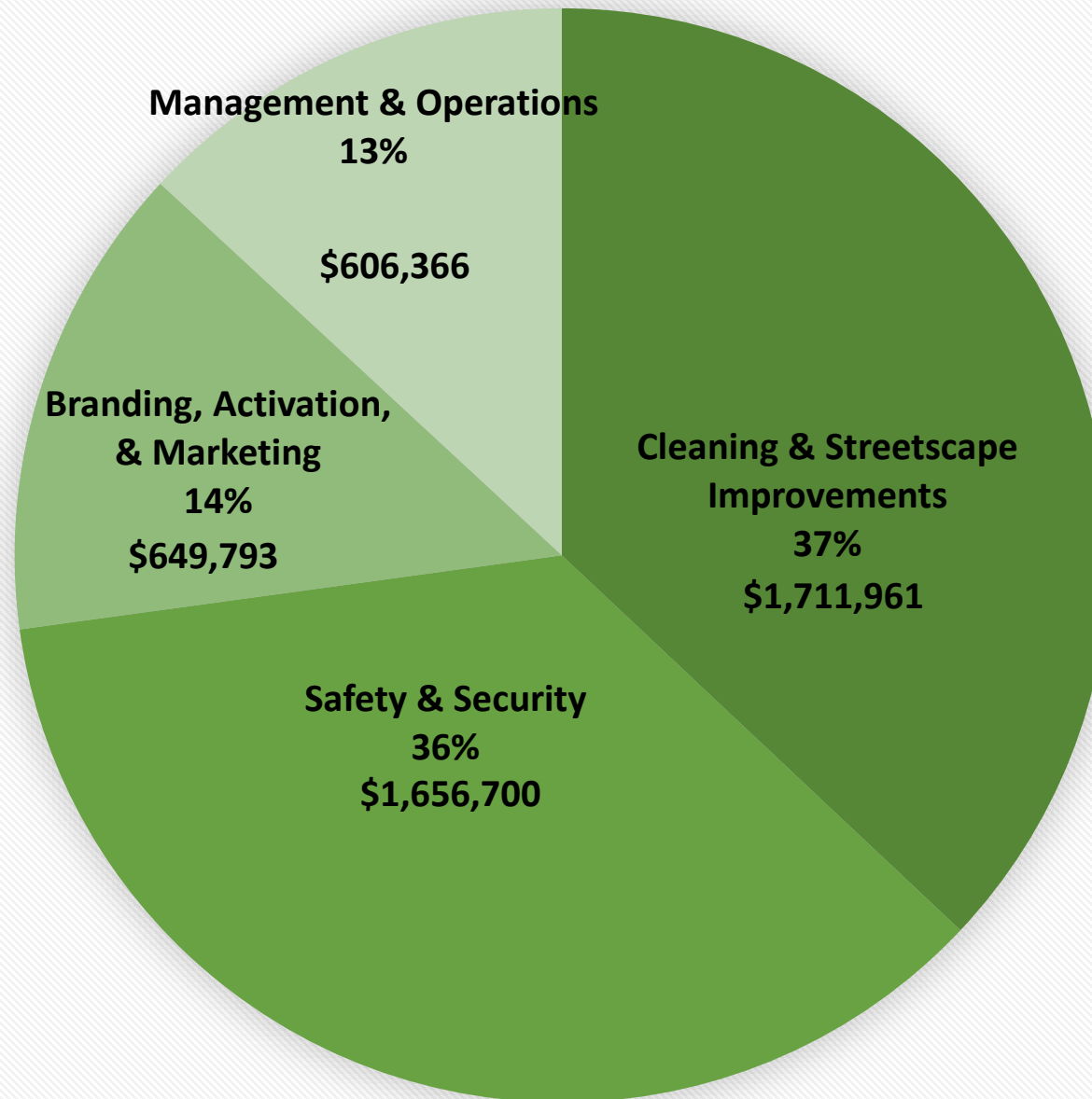
Community Support: Art & Joy



FY20-21 Actuals



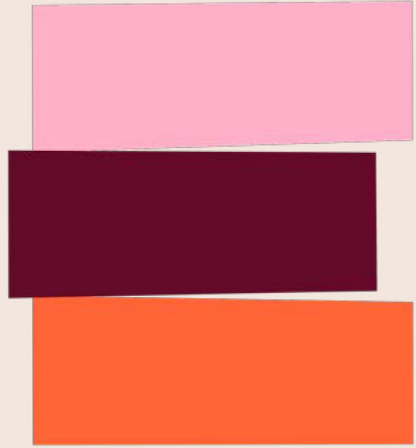
FY21-22 Budget





ybcbd.org
visityerbabuena.org





THE EAST CUT

Annual Report
Fiscal Year 20-21

Andrew Robinson
Executive Director



The East Cut CBD spans from the east side of Second Street to Steuart Street and from north of Mission to Bryant.

In FY20-21 there were 4,511 properties

Public Space Stewardship



24 HOURS SERVICES

Cleaning & Maintenance

5:30am - 10:00pm

Community Guides

5:30am - 10:00pm

Security

24 Hours

Dispatch Service

24 Hours

Telephone: 415-543-8223 Email:
dispatch@theeastcut.org

THE EAST CUT
COMMUNITY
BENEFIT
DISTRICT

dispatch@
theeastcut.org

415 543 8223



theeastcut.org

FY20-21 SERVICES STATS

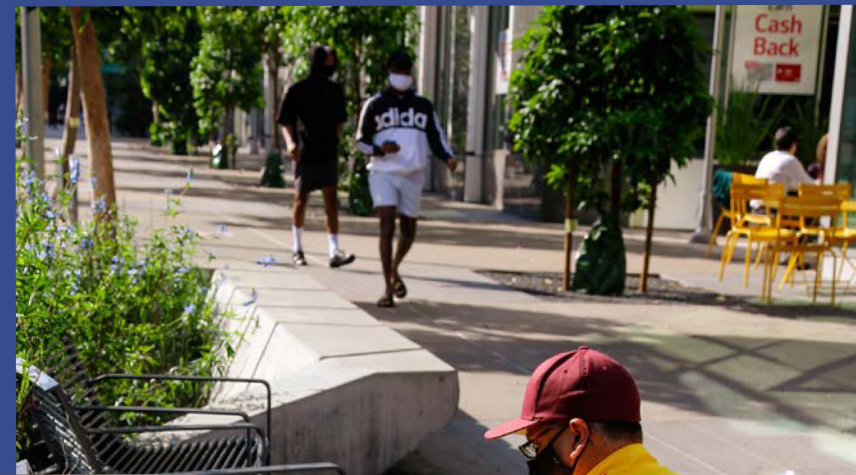
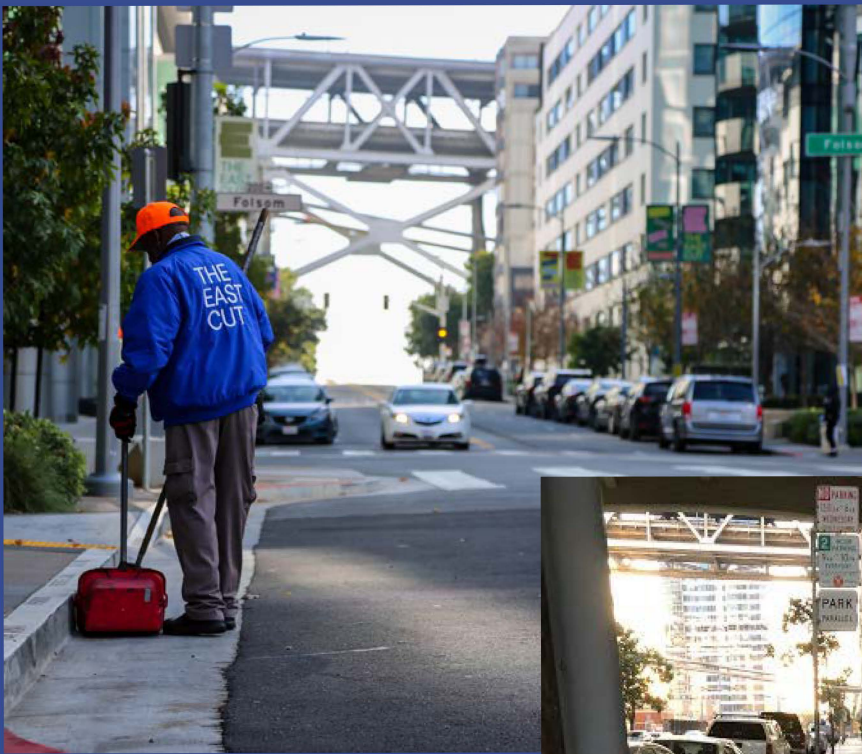
2,997 graffiti tags removed

1,101 needles collected

145,460 pounds of garbage removed

3,449 city trash cans topped off

3,187 instances of homeless outreach



Before

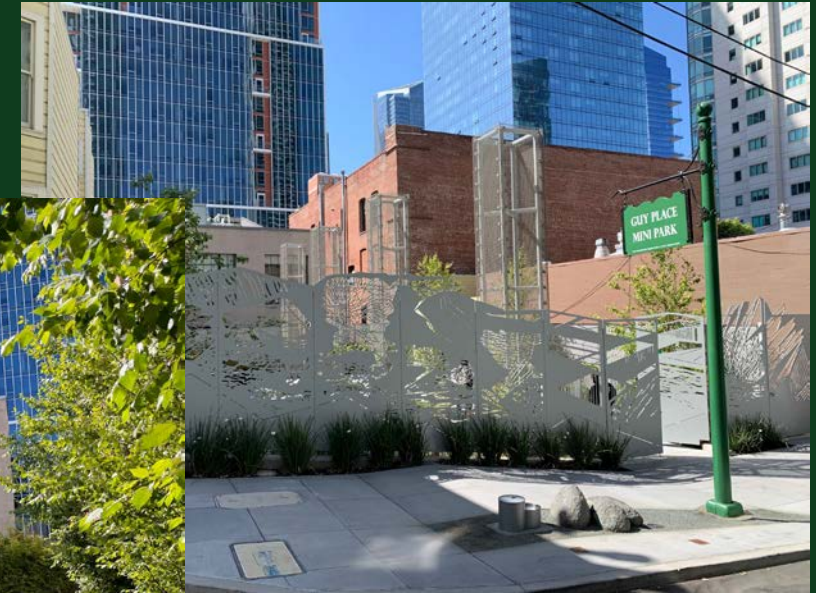
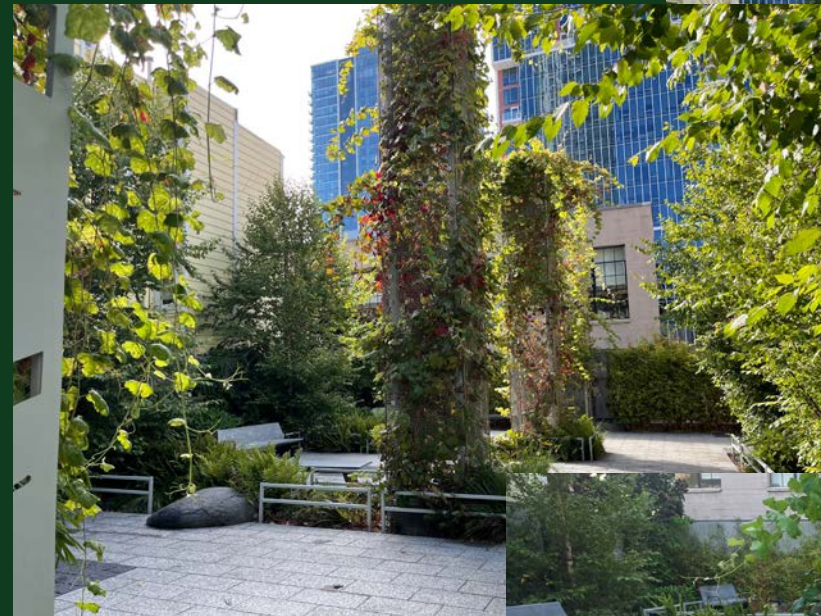
After

Neighborhood Parks & Open Spaces

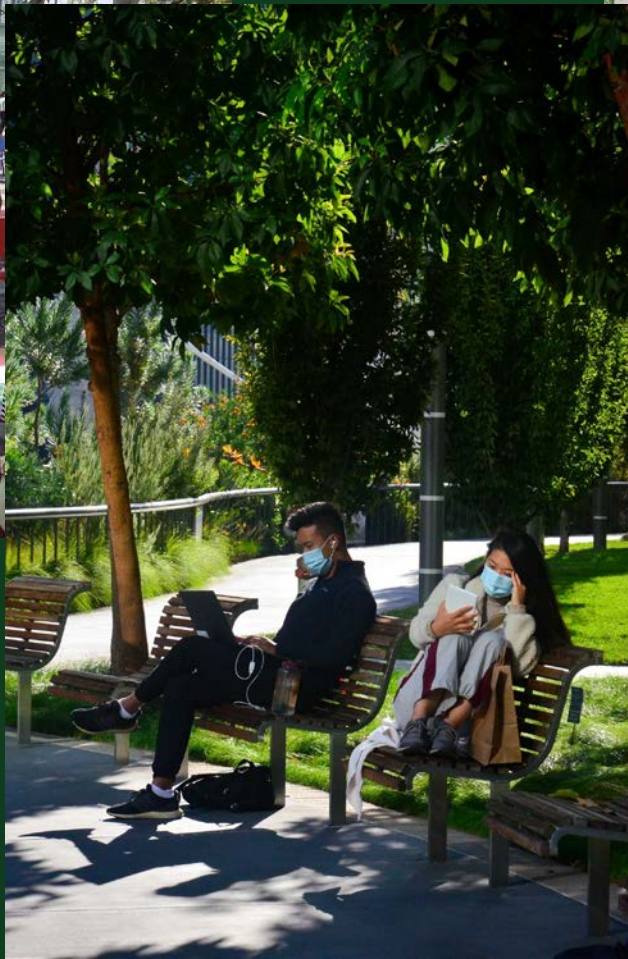
The East Cut CBD will maintain 5 parks and open spaces (current and upcoming)

Emerald Park

Guy Place Mini Park



Salesforce Park



Future Parks:

Block 3 Park

CURRENT SITE PLAN

LEGEND

- A Flexible Tables & Chairs
- B Benches/Seating
- C Seatwalls
- D Boulders
- E Permeable Paving
- F Paving
- G Planting Areas

0' 5' 10' 30'

True North
SOMA North



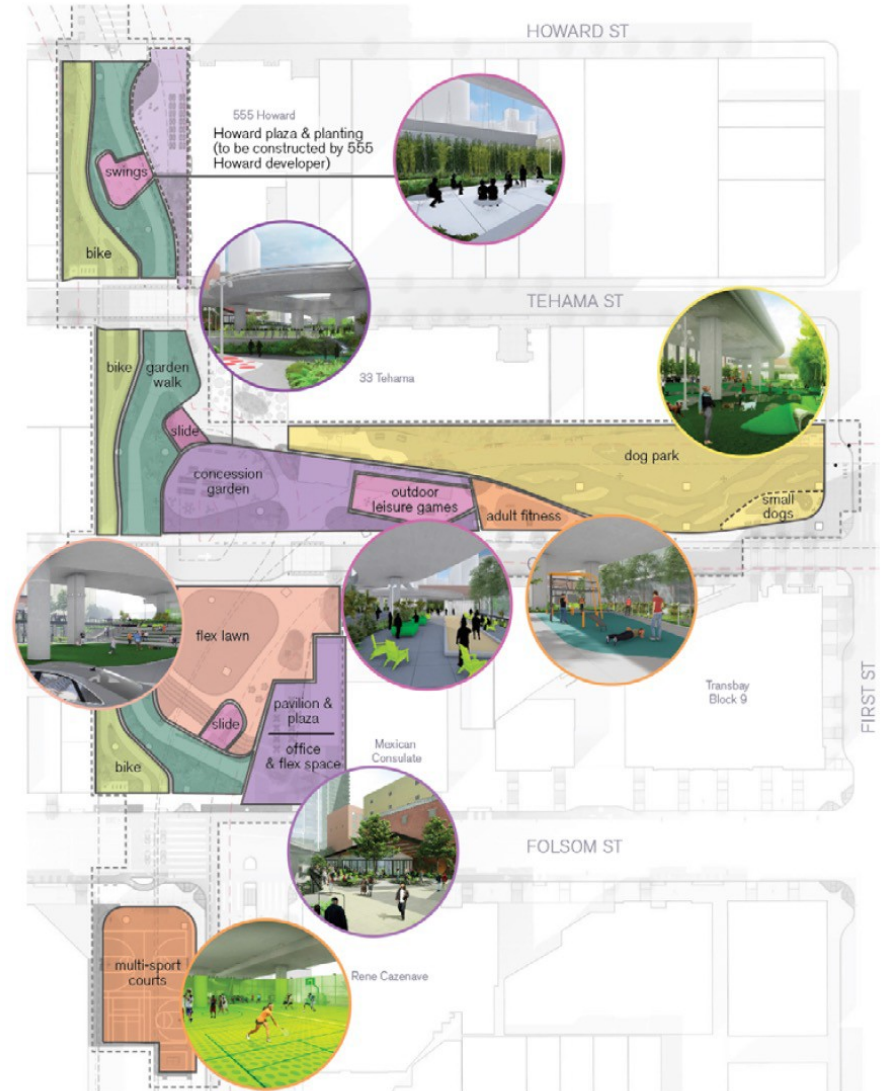
SITE DESIGN

-9-

BLOCK 3 PARK

CDR PHASE II | OCTOBER 2022

East Cut Sports & Dog Park



Community Building & Communications

The Crossing – an interim activation

Fitness & Recreation

- Outdoor gym
- Soccer

Food & Beverage

- Food Kiosks
- Beer Garden

Entertainment


- Outdoor cinema
- Events



Light Pole Banners




Newletters



THE EAST CUT


LOCAL BUSINESS HIGHLIGHTS & UPDATES



Proper Food Now Delivers 3 Days a Week in The East Cut

Get prepared meals, groceries, and other essential items delivered every Tuesday, Wednesday, and Friday (11am—12pm)! Orders must be placed by Monday 6pm.

[Order Now!](#)



La Fromagerie is Back!

Exciting news! La Fromagerie, your neighborhood cheese shop located at 100 1st St. has reopened yesterday!


Open Monday to Friday, 7am — 4pm.

[Order online](#)

Support Neighborhood Businesses

Neighborhood small businesses need your patronage now more than ever. Please take a moment to browse the list of businesses operating during the shelter-in-place order.

Food & Groceries



PURCHASE GIFT CARDS & SUPPORT

Neighborhood Info

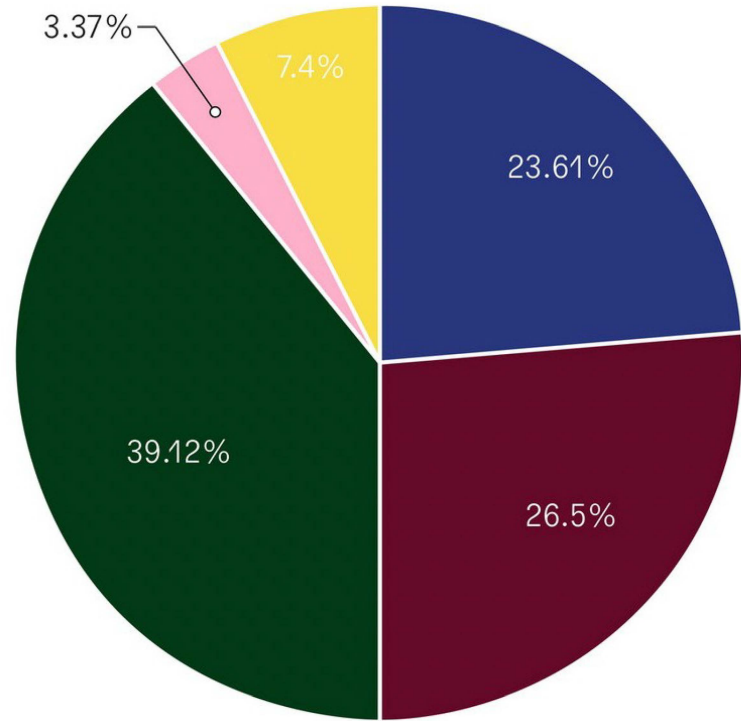




EAST
CUT
EATS



FY2020-2021 Budget



← FIG. 01

Public Safety	23.61%
Cleaning & Maintenance	26.5%
Parks & Greenspace	39.12%
Communications & Development	3.37%
Management & Operations	7.4%

Thank You!

Castro Community Benefit District July 2020 - June 2021

San Francisco Board of Supervisors Government & Oversight
Committee



CASTRO / UPPER MARKET
COMMUNITY BENEFIT DISTRICT

DISTRICT MAP



CBD Renewal July 2020

- Approved on July 14, 2020 with 72% of weighted assessments.
- 15 year life; services stop December 2035 if not renewed
- Focus of renewed CBD - CLEANING; added power washing and cleaning ambassador capacity with assessment dollars.
- Established zones to better align special benefit need with special assessment.
- Renewed CBD rolled out services January 1, 2021.

Priorities During the Pandemic

- Hub for distributing PPE to merchants across the district
- Litter, trash, graffiti, hazardous waste removal
- Wiping down high use street furniture
- Learning how to clean and power wash with businesses on sidewalk and then parklets
- Power washing
- Working with those living on the sidewalk

ACTIVE COMMITTEES

- ◆ Executive Committee
- ◆ Finance Committee
- ◆ District Identity & Streetscape Committee
- ◆ Services Committee
- ◆ Land Use Committee
- ◆ Retail Strategy Committee
- ◆ Castro Cares Leadership Team
- ◆ Renewal Committee



GRANTS

- ◆ OEWD Castro Cares
- ◆ OEWD Jane Warner Plaza Improvement
- ◆ OEWD Castro Corridor Manager

Cleaning Services



CLEANING UP IN FY 2020-21

- TRASH 91,435 pounds of trash removed
- GRAFFITI 10,224 incidences of graffiti abated - 31% 
- NEEDLES 4,652 dirty/hazardous needles collected
- CARDBOARD 25,676 yards of flattened cardboard
- HUMAN FECES 10,970 incidences human feces removed - 57% 

PUBLIC SAFETY – Patrol Special Police

- 5 Nights, 2 Days/Week (July 2020-December 2020)
 - Foot patrol and vehicle patrol
 - Assist merchants with public safety concerns
 - Refer unhoused to services, assist when in need
 - Call Ambulance for emergencies (generally quality of life related)
 - Respond to calls for service
 - Extra set of eyes and ears on the street

PUBLIC SAFETY/OUTREACH – Community Ambassadors

- Unarmed Foot Patrols 7 Days/Week
 - Assist with Farmer's Market
 - Check on those in need, offer support
 - Provide water, socks to those in need
 - Work closely with HSOC
 - Work with merchants, help merchants open up in morning
 - Respond to calls for service from merchants
 - Stand by for Cleaning Ambassadors when needed
 - Administer Narcan
 - Extra set of eyes and ears on the street

COMMUNITY AMBASSADORS AT WORK



THANK YOU!

ANNUAL REPORT

Fiscal Year 2021-2022

OCEAN AVENUE ASSOCIATION

The Ocean Avenue Community Benefit District consists of a 12-block retail business corridor in the southern part of San Francisco.

It is at the center of a quiet residential area easily accessible by BART, MUNI, 280 Freeway, Junipero Serra or 19th Avenue, and is a place of unity for businesses serving people of all backgrounds.



OCEAN AVENUE
ASSOCIATION

Intro

FY 2021-2022 was a time of great progress for OAA, for example:

- ★ We reviewed and updated our contracts.
- ★ We worked with Cleanscapes to make sure Ocean Avenue was clean and graffiti free.
- ★ We worked with DPW to add five trash cans at critical locations.
- ★ Our "*Respect New 20 MPH on Ocean Avenue*" prints were posted on windows of businesses, and our posters appeared on social media with politicians and law enforcement officers.
- ★ We developed and participated in a series of events to bring neighbors to Ocean Avenue.



Cleaning-Graffiti Data:

- ★ Trash Collected: 25,000 lbs.
- ★ Graffiti cleaned-up: 1,300 occurrences
- ★ Blocks power washed: 200
- ★ #311 Calls (big items removal): 340
- ★ Palm Trees Cleaned: 50
- ★ Other Trees Thinning: +/- 40
- ★ Feces cleaning: 600

By The Numbers

Spreading The Word

Marketing:

- ★ OAA developed a database of all businesses, and produced the Ocean Avenue Business Directory that can be found at multiple locations on Ocean Avenue,
- ★ OAA has increased its email list by 38% during the FY 21/22. Emails with Community Updates are sent out 2 to 3 times monthly.
- ★ OAA is active on Facebook, Twitter, and Instagram.
- ★ Posting happened 2 to 3 times weekly.
- ★ In FY 21/22, we showed a 300% increase in Instagram followers telling us that a young audience is very involved on Ocean Avenue.
- ★ We saw an average increase of 40% in Email / Facebook / Twitter / Instagram for FY 21/22.





San Francisco adopted a speed reduction of 5 MPH along Ocean Avenue, and:

- ★ OAA promptly started a public campaign to promote the new 20 MPH speed limit by passing window signs to businesses, stickers to kids, and posing at events with posters promoting the new speed limit of 20 MPH.
- ★ All intersections on the Ocean Avenue business corridor have a traffic light signal except at Granada.
- ★ OAA collected about 400 signatures asking our district supervisor to install a STOP sign on Ocean at Granada Avenue.

Street Safety

Examples:

- ★ Thanks to a grant from Paint the Void, a free temporary artwork was painted by artist Andrea Perreira on the front of the NEMS building (1441 Ocean) in January 2022.
- ★ Bows were installed on all palm trees of the district at the end of November 2021 giving a cheerful Holiday welcome to the visitors.
- ★ OAA worked with the property owner SFMTA to regularly steam clean the plaza. OAA also worked with their team to keep up the landscape around the plaza.

Beautification





Helping Merchants:

- ★ OAA has diligently encouraged businesses to apply for the Vandalism Relief Grant. An instruction pamphlet was designed in English/Chinese to help affected businesses.
- ★ OAA is working with the Office of Small Business to resolve ADA issues with retail stores who need to update their entrances to qualify for grants.
- ★ We worked with merchants that qualified for the OEWD Rent Relief Pilot Program.
- ★ In March 2022, our vacancy report showed a 25% vacancy. By June, this report showed vacancies had fallen to about 12%.

Business Assistance

Events and Activations

Examples:

- ★ “National Night Out”: a community-building that promotes police-community partnerships.
- ★ “Ocean After Hour”: a business owners & neighbors gathering (Jul, Aug & Sept 21); past Executive Director Dan Weaver was presented with a Mayor’s Proclamation.
- ★ “Open The Gate”: Ingleside Library Gateway Grand Opening in September 2021.
- ★ “MuSix September”: featured musicians on Ocean Avenue between Miramar and Faxon. Sponsors included Whole Foods Market (4 Gift Certificates), Ocean Paws/The Plant Lady.
- ★ “Gotta Love Ocean Avenue” Art Show: organized by community member Kate Favetti, OAA sponsored this well attended event in October 2021.



- ★ Community Cleanup of Unity Plaza on National Public Lands Day – with community volunteers, Whole Foods Market employees, OAA Board Directors & staff (Sept 2021). 25 bags of weeds and trash were collected.
- ★ 20 dedicated students from Lick-Wilmerding volunteered to clean-up the walkway known as 699 Ocean Avenue and collected 40 bags of trash and weeds.
- ★ A group of 15 students from Lick-Wilmerding volunteered to make noise on Ocean & Granada Avenues to make drivers aware of the new 20 MPH speed limit.
- ★ OAA sponsored the SF Turkey Drive who collects turkeys to feed the poor and homeless coming to St. Anthony's Dining Room to get fed.

Events and Activations



From the FY 20/21 Strategic Plan, the following accomplishments were made:

- ★ Board Member Handbook
- ★ Personnel Policies and Procedures
- ★ Financial Policies

Looking Forward

2022 and Beyond:

- ★ The process for the renewal of OAA started with the signing of the contract with the consulting firm NBS in July 2021.
- ★ The Renewal & Expansion working group met with new stakeholders including a Lakeside Village group, Mayor's Office of Housing and Community Development, Municipal Transportation Authority, Parks & Rec, and BART.

Looking Forward



Budget

o Comparing Totals FY 21/22 Budget

Service Category	Assessment \$	% of Budget from Assessment	Non-Assessment \$	% of Budget from Non-Assessment	Total Amount \$	% of Total Budget
Cleaning, Maintenance & Safety Program	\$192,155	45.03%	-	-	\$192,155	30.57%
Marketing, Streetscape Improvements & Beautification Program	\$88,945	20.85%	\$11,988	5.94%	\$100,933	16.05%
Management & Operations	\$130,560	30.60%	\$190,000	94.06%	\$320,560	50.99%
Contingency & Reserves	\$15,000	3.52%	-	-	\$15,000	2.39%
Total Budget	\$426,660	100%	\$201,988	100%	\$628,648	100%

o Comparing Totals FY 21/22 Actual

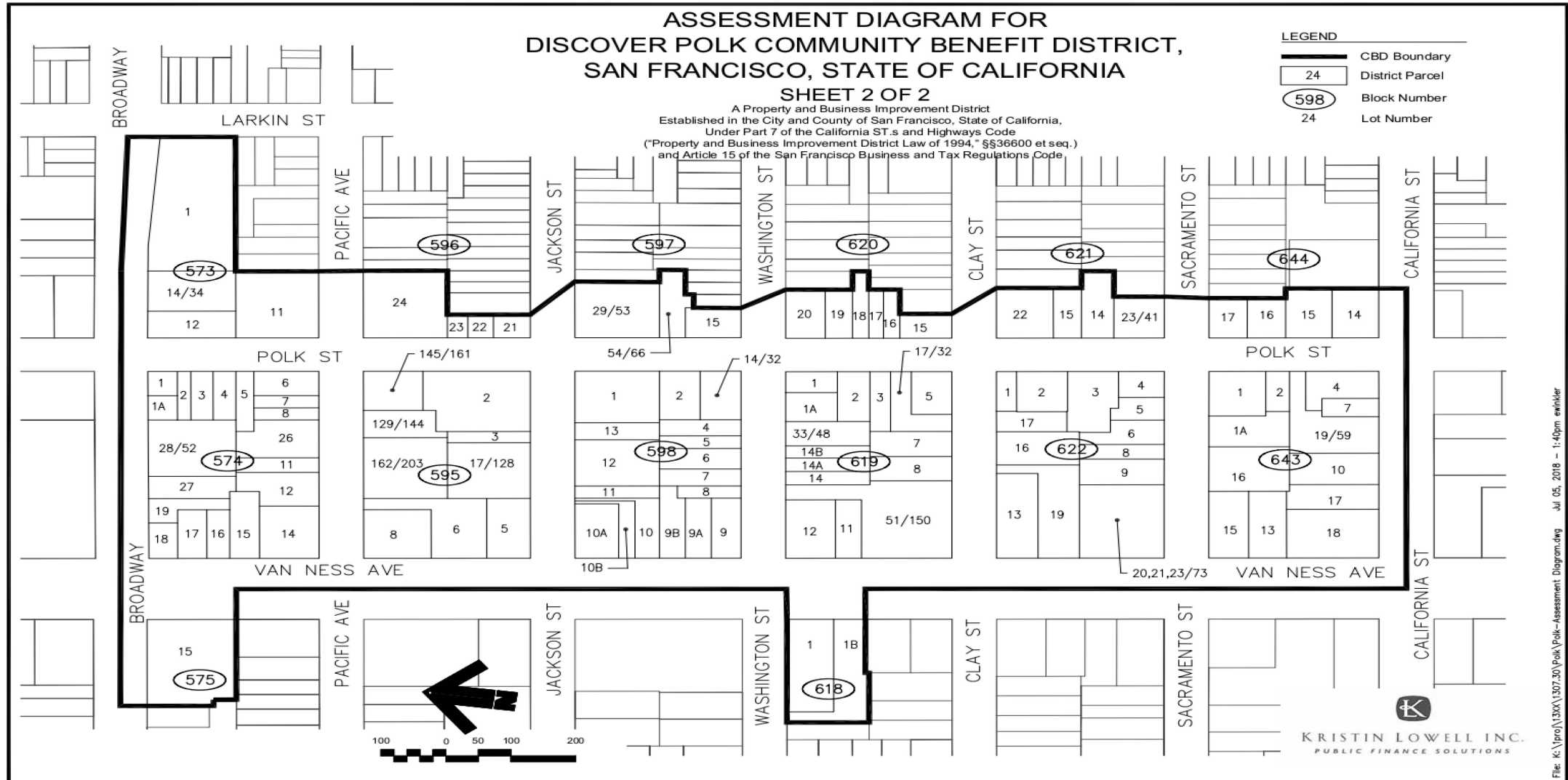
Service Category	Assessment \$	% of Budget from Assessment	Non-Assessment \$	% of Budget from Non-Assessment	Total Amount \$	% of Total Budget
Cleaning, Maintenance & Safety Program	\$190,882	55.56%	-	-	\$190,882	40.68%
Marketing, Streetscape Improvements & Beautification Program	\$41,380	12.05%	\$11,968	9.52%	\$53,348	11.37%
Management & Operations	\$111,255	32.39%	\$113,749	90.48%	\$225,004	47.95%
Contingency & Reserves	-	-	-	-	-	-
Total Budget	\$343,517	100%	\$125,717	100%	\$469,234	100%



Annual Report Highlights – FY 20/21



District Map - 535 total parcels



Executive Summary

- Due to COVID-19, DPCBD dedicated much of its time and resources toward helping the district weather the pandemic's impacts, and FY 20/21 very much fits that description. Mainly this entailed supporting our StreetPlus cleaning crews, addressing the myriad needs and questions from the merchant community, and continuing to respond to the concerns of residents and property owners.
- Overall, FY 20/21 was an opportunity for the value of DPCBD to be shown in full effect to local stakeholders, and we believe that we emerged from this FY stronger, better organized, and ready to take on the challenges of the next year.

- **Neighborhood Cleanliness**

- The COVID-19 pandemic caused an increase in homelessness activity as well as a decrease in the presence of the public on the streets which both led to moderately larger amounts of trash and waste littered throughout the district.
- Simultaneously, StreetPlus was forced to manage pandemic-related staffing shortages, which meant a smaller core group of workers were forced to complete more cleaning in less time with fewer numbers.
- Despite these circumstances, the StreetPlus team managed to accomplish their cleaning, graffiti abatement, and steam cleaning/power washing goals consistently as is evidenced by the report below.
- The brand-new Big Belly trash cans (installed in June '20) were in full effect throughout FY 20/21 and helped to stem the issues caused previously by overflowing public waste receptacles.

Month	Animal Feces	Graffiti removed	Needles (# needles removed)	Sidewalk Sweeping	Pressure Washing-block faces cleaned
20-Jul	77	49	10	826	0
20-Aug	13	18	14	135	0
20-Sep	94	57	35	1906	28
20-Oct	27	31	14	574	86
20-Nov	77	77	11	722	64
20-Dec	110	24	17	1117	69
21-Jan	139	247	13	1404	47
21-Feb	157	13	7	969	38
21-Mar	106	10	2	687	50
21-Apr	142	27	14	1051	27
21-May	43	46	0	329	46
21-Jun	100	42	7	936	42
Total	1085	641	144	10656	497

Budget

FY 2020-21

REVENUE AND SUPPORT

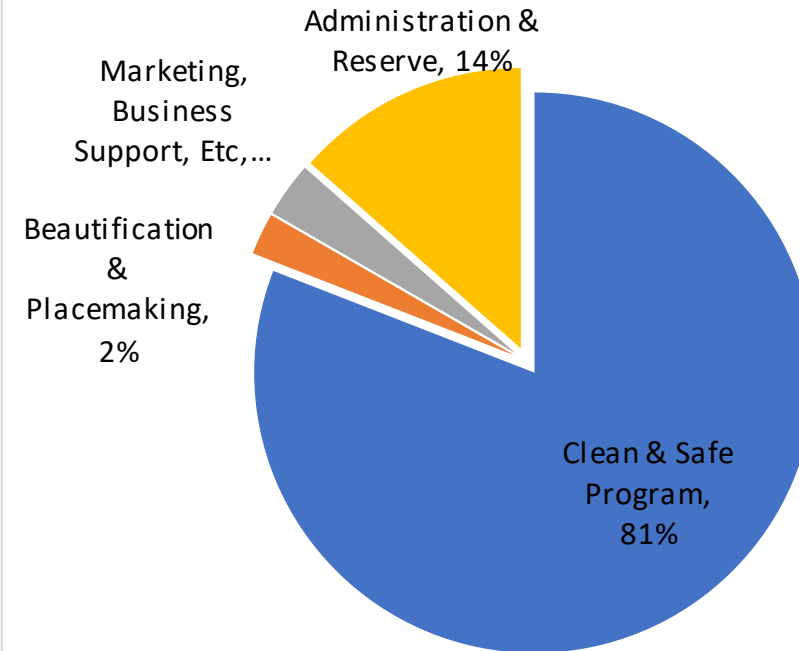
Assessments	654,820
Fundraising/In-Kind	37,000
Interest Income	0
TOTAL REVENUE AND SUPPORT	691,820

EXPENSES

Clean & Safe Program	432,713
Beautification & Placemaking	12,882
Marketing, Business Support, Etc	16,950
Administration & Reserve	72,235
TOTAL EXPENSES	534,779

* Financial data from the audited financial statements.

FY 2020-2021 budget



Statement of Operations (Actual vs. Budget)

for the fiscal year ended June 30, 2021

	Actual	Budget	Variance Positive/(Negative)
REVENUE AND SUPPORT			
Assessments	636,322	654,820	(18,498)
Fundraising/In-Kind	18,745	37,000	(18,255)
Interest Income	0	0	0
TOTAL REVENUE AND SUPPORT	655,067	691,820	(36,753)
EXPENSES			
Clean & Safe Program	341,853	416,713	74,860
Beautification & Placemaking	44,564	12,882	(31,682)
Marketing, Business Support, Etc	27,260	16,950	(10,310)
Administration & Reserve	88,812	72,235	(16,577)
TOTAL EXPENSES	502,488	518,779	16,291
Change in Net Assets	152,579	173,041	(20,462)
Prior Year Net Assets (Carryover)	653,788	653,788	0
TOTAL NET ASSETS	806,367	826,830	(20,462)

Statement of Financial Position	
As of 06/30/2021	
ASSETS	
Cash and Cash Equivalents	815,733
Assessment and Other Receivables	16,907
Prepaid Expenses	3,000
Equipment, net	8,467
TOTAL ASSETS	844,107
LIABILITIES & NET ASSETS	
LIABILITIES	
Accounts Payable	37,740
TOTAL LIABILITIES	37,740
NET ASSETS	
Without Donor Restrictions	794,704
With Donor Restrictions	11,663
TOTAL NET ASSETS (CARRYOVER)	806,367
TOTAL LIABILITIES & NET ASSETS	844,107

Financial Notes

Benchmark 1 – Budget Vs Management Variance

- Revenues and expenses followed very closely to plan for the fiscal year. Assessment revenues were lower than expected due to the COVID-19 crisis but were offset partially by lower-than-expected expenses.

Expense

- Overall expenses for the fiscal year are under budget by \$16,285.

Clean & Safe

- Clean & Safe expenses are significantly under the budget by \$74,860 due to understaffing issues at StreetPlus mostly related to the COVID-19 crisis.

Beautification & Placemaking

- Beautification & Placemaking expenses are \$31,682 higher than budgeted. This is a result of paying the lighting company to install tree lights throughout the district. A large portion of this expense will be offset by a grant which was awarded to DPCBD by SF OEWD, but will not be reimbursed until FY 2021-2022.

Marketing & Business Support

- Marketing & Business Support expenses are \$10,310 over the budgeted plan due to hiring a social media manager.

Admin & Reserve

- Admin & Reserve expenses are \$16,577 over the budgeted plan due to a renegotiation of the Executive Management contract to include additional funds to cover healthcare for Executive Management Team.

Carryover Status

- DPCBD has a carryover of \$806,367

Other Notable Items

- DPCBD proceeded with fiscal caution throughout the COVID-19 crisis due to uncertainty on the impact of the pandemic on assessment revenues. Thankfully, the crisis did not impact assessment revenues significantly. The Board of Directors and Executive Management team plan to allocate more of the reserve funds toward meeting the district's objectives in FY2021-2022.

Conclusion

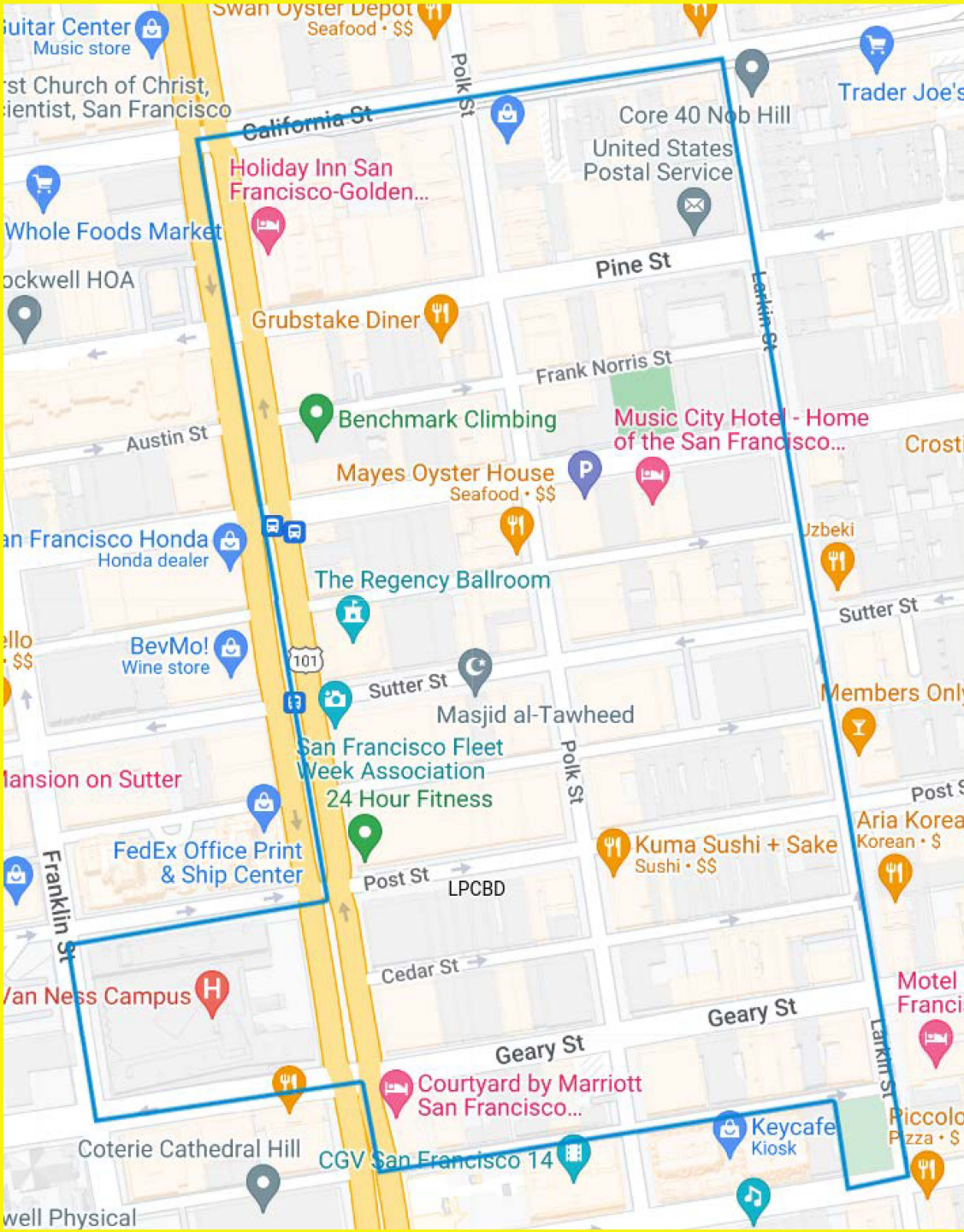
2020/2021 was the FY where Discover Polk fully came into its own. We were extremely fortunate that our assessments came in at (or very near to) budget. We managed to stay within budget while still keeping ample reserves due to COVID related risks.



• LOWER POLK •

COMMUNITY BENEFIT DISTRICT

2020-2021 Annual Report



The Lower Polk CBD encompasses 22 whole or partial blocks on lower Polk street. It is a diverse and challenging District, due to its proximity to the Tenderloin, and to the high traffic Van Ness corridor.

Yet, even during a continued period of great challenge and change, the members of our local, diverse, and active Board of Directors continued to collectively demonstrate outstanding leadership and commitment to our unique and vibrant District.



In 2020-2021:

We lessened the effects of COVID-19 on our District and constituents by continuing to increase District cleaning and sanitizing public fixtures.

We maintained the health and safety of our team by training people to use personal protective equipment and seeing to it that they use it.

We helped merchants hurt by the pandemic through additional business support services and our award-winning Lower Polk Tenant Landlord Clinic.

We helped renters affected by the pandemic through our Lower Polk Tenant Landlord Clinic.



We elected new board members, new officers and community chairs, and renewed the terms of current board members.

We kept up with new developments in the Lower Polk District and their effect on vitality, community, and other issues.

We stayed involved in leadership positions with many community and City organizations, including Lower Polk Neighbors



With respect to finance and fund development:

We completed our organizational annual audit and received an unmodified opinion, which shows approval.

We received a PPP Loan to assist in operations.

We reviewed organizational investments.

We reviewed organizational insurance.

We prepared budget projections.

We continued to:

Sweep and steam clean District sidewalks. Address graffiti.

Clean and weed tree wells.

Monitor public trash receptacles and report large items to the City for removal.

Add more members of the LPCBD Clean Team and conduct training sessions.

Carry out performance measures and goals for neighborhood cleanliness.

Analyze service trends over time to better understand the geographic distribution

We continued to:

Work with the San Francisco Police Dept. to address issues around safety.

Work with the Department of Homelessness and Supportive Housing.

Use ambassador staff to report areas that need to be cleaned, provide directions and information about the neighborhood and serve as an additional set of eyes to report safety issues.

Participate in multiple neighborhood safety and security groups to discuss and take action on issues and trends, with a special focus on our Lower Polk alleyways.

Work with the City on potential policies concerning empty storefronts.



And we continued to:

Collaborate with the Dept. of Public Health to address the unhoused and the neighborhood street population.

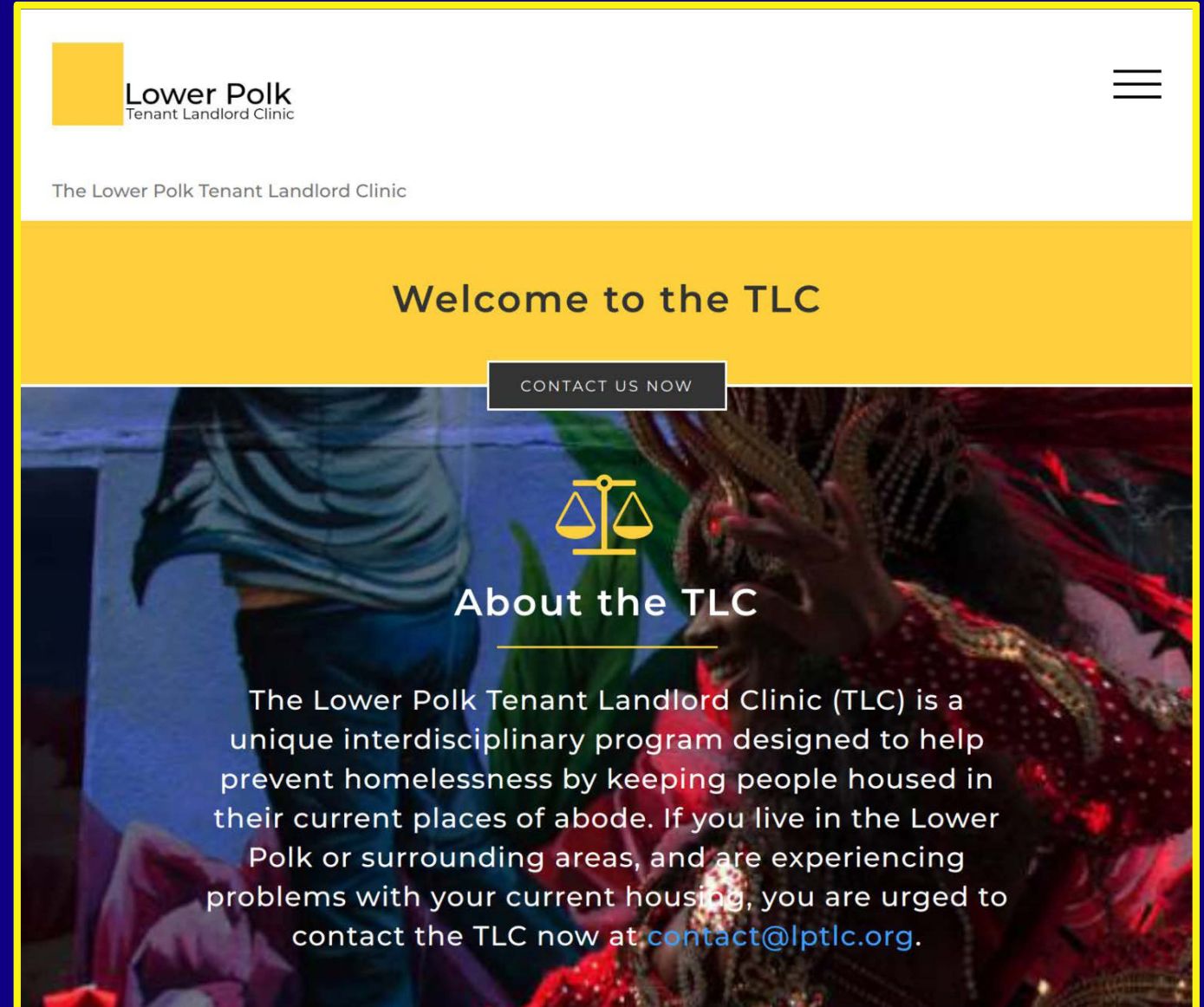
Attend numerous neighborhood association meetings and coordinate additional constituent meetings to discuss LPCBD outreach services, address specific concerns and create action plans.

Operate the award-winning Lower Polk Tenant Landlord Clinic.



The Lower Polk Tenant Landlord Clinic (TLC) is a unique interdisciplinary program designed to keep residential tenants and small businesses stably sited. It works with people who live in the Lower Polk or surrounding areas, or operate a small business in the Lower Polk or surrounding areas.

Its coalition members include the Bar Association of San Francisco and UC Hastings.



Lower Polk
Tenant Landlord Clinic

The Lower Polk Tenant Landlord Clinic

Welcome to the TLC

CONTACT US NOW

About the TLC

The Lower Polk Tenant Landlord Clinic (TLC) is a unique interdisciplinary program designed to help prevent homelessness by keeping people housed in their current places of abode. If you live in the Lower Polk or surrounding areas, and are experiencing problems with your current housing, you are urged to contact the TLC now at contact@lptlc.org.

Budget

FY 2021-22

REVENUE AND SUPPORT

Assessments	982,784
Grants	173,102
Contributions	57,199
Interest	0
TOTAL REVENUE AND SUPPORT	1,213,085

EXPENSES

Cleaning, Maintenance, and Safety	666,154
Marketing, Streetscape, and Beautification	290,782
Management and Operations	217,527
TOTAL EXPENSES	1,174,463

DEFICIT	38,622
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Statement of Financial Position

As of 06/30/2021

ASSETS

Cash and Cash Equivalents	971,211
Grants Receivables	156,497
Assessment and Other Receivables	26,519
Prepaid Expenses	34,269
Equipment, net	128,090
TOTAL ASSETS	1,316,586

LIABILITIES & NET ASSETS

LIABILITIES

Accounts Payable	141,197
Accrued Liabilities	56,810
Unearned Revenue	18,750
CARES Act PPP Loan	366,834
TOTAL LIABILITIES	583,591

NET ASSETS

Without Donor Restrictions	706,226
With Donor Restrictions	26,769
TOTAL NET ASSETS (CARRYOVER)	732,995
TOTAL LIABILITIES & NET ASSETS	1,316,586



BOARD of SUPERVISORS



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MEMORANDUM

TO: Kate Sofis, Director, Office of Economic and Workforce Development

FROM: Alisa Somera, Assistant Clerk, Government Audit and Oversight Committee, Board of Supervisors

DATE: July 29, 2022

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Government Audit and Oversight Committee has received the following proposed legislation, introduced by Supervisor Aaron Peskin on July 26, 2022

File No. 220894

Resolution receiving and approving an annual report for the Discover Polk Community Benefit District for Fiscal Year (FY) 2020-2021, submitted as required by the Property and Business Improvement District Law of 1994 (California Streets and Highways Code, Sections 36600, et seq.), Section 36650, and the District's management agreement with the City, Section 3.4.

If you have any additional comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: Alisa.Somera@sfgov.org.

cc: Anne Taupier, Office of Economic and Workforce Development
Lisa Pagan, Office of Economic and Workforce Development

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):

- 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):

Subject:

The text is listed:

Signature of Sponsoring Supervisor:

For Clerk's Use Only