

**MEMO**

To: Supervisor Aaron Peskin, District 3 Supervisor

CC: San Francisco Board of Supervisors

From: Chris Corgas, Program Director, OEWD

RE: Lower Polk Community Benefit District; FY 2018-19 and 2019-20 Annual Report

Date: November 3, 2021

---

This is a memo summarizing the performance of the Lower Polk Community Benefit District (LPCBD) and an analysis of their financial statements (based on their audit) for the period between July 1, 2018 and June 30, 2019 and between July 1, 2019 and June 30, 2020.

Each year the CBD is required to submit a mid-year report, an annual report, and a CPA Financial Review or Audit. Lower Polk CBD did not comply with the submission of all these requirements in a timely manner. The FY 18-19 annual report was submitted to OEWD two years late and the FY 19-20 annual report was submitted six months later than anticipated. 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 Lower Polk Community Benefit District's management contract with the City; and their Management Plan as approved by the Board of Supervisors in 2014.

Also attached to this memo are the following documents:

1. LPCBD Annual Report
  - a. FY 2018-2019
  - b. FY 2019-2020
2. LPCBD Financial Statements
  - a. FY 2018-2019
  - b. FY 2019-2020
3. LPCBD Summary Memo – Late Reporting
4. Draft resolution from the Office of Economic and Workforce Development



## Background

The Lower Polk Community Benefit District includes 307 property-based parcels.

- On July 29, 2014, the Board of Supervisors approved the resolution that established the property-based district called the Lower Polk Community Benefit District for 8 years (Resolution #314-15).
- On July 28, 2015, the Board of Supervisors approved the contract for the administration and management of the Lower Polk Community Benefit District (Resolution #297-15).
- On August 17, 2015, CBD received first assessment payment.
- On October 24, 2017, the Board of Supervisors approved the Annual Report for FY 2015-2016 (Resolution #392-17).
- On November 13, 2018, the Board of Supervisors approved the Annual Report for FY 2016-2017 (Resolution #401-18).
- On November 19, 2019, the Board of Supervisors approved the Annual Report for FY 2017-2018 (Resolution #510-19).

## Basic Info about Lower Polk CBD

|                                   |  |
|-----------------------------------|--|
| Year Established                  | July 2014  |
| Assessment Collection Period      | FY 2014-15 to FY 2028-29 (July 1, 2014 to June 30, 2029)               |
| Services Start and End Date       | January 1, 2014 – December 31, 2029                                    |
| Initial Estimated Annual Budget   | \$799,093  |
| FY 2018-19 Assessment Submission: | \$854,911  |
| FY 2019-20 Assessment Submission: | \$876,709.64   |
| Fiscal Year                       | July 1 – June 30   |
| Executive Director                | Christian Martin (FY 2018-19)<br>Chris Schulman (Beginning FY 2019-20) |
| Name of Nonprofit Owners'         | Lower Polk Community Benefit District Association                      |

The current CBD website, [www.lowerpolkcbd.com](http://www.lowerpolkcbd.com), includes all the pertinent information about the organization and their programs, meeting agendas, and their Management Plan.

## Summary of Service Area Goals

### **Cleaning, Maintenance, and Safety**

Cleaning, Maintenance, and Safety program area includes regular sidewalk sweeping, alley cleaning, refuse removal, regularly scheduled steam cleaning, pressure washing, graffiti removal, tree maintenance, and weeding. LPCBD Management Plan calls for 57% of the budget to be spent in this service area.

### **Marketing, Streetscape Improvement, and Beautification**

Street Operations, Beautification and Order service area includes street maintenance and beautification. This service area calls for increased district marketing in order to create neighborhood identity and contribute to the economic vitality of the area. Additionally, this service area will support the district with events meant to draw visitors to the Lower Polk neighborhood throughout the year. The LPCBD Management Plan calls for 11% of the budget to be spent on this service area.

### **Management and Operations**

The LPCBD Management Plan calls for 28% of the budget to be spent on management and operations. LPCBD is staffed by a full-time Executive Director who serves as the focal point person and advocate for Lower Polk CBD. LPCBD board has seven (7) board members that represent the diverse property owners and businesses in the district. Notice of meetings of the CBD's Board of Directors and CBD Advisory Committees are posted to the website calendar and at the SF Main Library. All Board of Directors meetings are open to the public, and public comment is welcome.

## **Summary of Accomplishments, Challenges, and Delivery of Service Areas**

### **FY 2018-2019**

#### **Cleaning, Maintenance, and Safety Program**

- Continued to sweep and steam clean District sidewalks.
- Continued to clean and weed tree wells.
- Continued to monitor public trash receptacles and continued reporting large items to the City for removal.
- Continued adding and training additional members to the LPCBD Clean Team.
- Continued to implement performance measures and goals for neighborhood cleanliness;
- Continued to analyze service trends over time to better understand the geographic.
- Distribution of neighborhood issues and design solutions to improve neighborhood safety and cleanliness.
- Continued to track live community service requests through our mobile app, Bonayo.org so as to focus extra attention on areas that require extra attention.
- Over 165,419 lbs. of trash removed from public rights of way.
- Removed 14,875 needles.
- 1,860 instances of graffiti removed.
- Utilized highly trained Social Service Outreach Ambassador to connect people experiencing homelessness with appropriate service providers.
- Participated in multiple neighborhood safety and security groups to discuss and take actions on issues, trends, etc. with a special focus on Lower Polk alleyways.

#### **Marketing, Streetscape Improvements, and Beautification Program**

- Continued to send out email newsletters to over 500 subscribers.
- Sponsored and organized the annual Lower Polk Wine Walk
- Activated the newly revamped Fern Alley with Sidewalk Cinema and other events, including Halloween featuring Juanita Moore.
- Completed streetscape improvement of Fern Alley in conjunction with the City.
- Continued streetscape improvement plans for Austin Alley.

### **Management and Operations**

- Elected new board members and renewed the terms of current board members and elected new officers and committee chairs
- Continued to stay abreast of new developments in the Lower Polk District and their overall impact on quality of life, and other issues.
- Continued to be involved in leadership positions with many community and City organizations, including Lower Polk Neighbors and the Mayor's Graffiti Advisory Board.
- Completed organizational annual audit and received an unmodified opinion.
- Conducted a review of organizational investments.
- Prepared five-year budget projections.

### **FY 2019-2020**

#### **Cleaning, Maintenance, and Safety Program**

- Continued to sweep and steam clean District sidewalks.
- Continued to clean and weed tree wells.
- Continued to monitor public trash receptacles and continued reporting large items to the City for removal.
- Continued adding and training additional members to the LPCBD Clean Team.
- Continued to implement performance measures and goals for neighborhood cleanliness;
- Continued to analyze service trends over time to better understand the geographic.
- Continued to track live community service requests through our mobile app, Bonayo.org so as to focus extra attention on areas that require extra attention.
- Over 132,550 lbs. of trash removed from public rights of way.
- Removed 7,359 needles.
- Removed 1,936 instances of graffiti.
- Participated in multiple neighborhood safety and security groups to discuss and take actions on issues, trends, etc. with a special focus on Lower Polk alleyways.
- With support and funding from the City of San Francisco, continued to operate the award-winning Lower Polk Tenant Landlord Clinic, which helps landlords, small merchants, and tenants resolve issues that may lead to tenant or merchant displacement.

#### **Marketing, Streetscape Improvements, and Beautification Program**

- Continued to send out email newsletters to over 500 subscribers.
- Before Covid-19 pandemic: used social media to keep constituents informed of special events in Lower Polk and to solicit feedback on service delivery models.
- During/After Covid-19 pandemic: used social media to share pandemic related resources with the community.
- The Tenant Landlord Clinic mailed over 30,000 multilingual flyers to people in the District to explain service offerings and targeted folks with limited to no access to the Internet and/or phones.
- Sponsored Lower Polk Art Walk prior to the beginning of the Covid-19 pandemic.
- Provided business activation and farmer’s market in Austin Alley during the Covid-19 pandemic.

### **Management and Operations**

- Brought on new Executive Director, a local resident with more than 18 years of experience with the neighborhood.
- Elected new board members, renewed the terms of current board members and elected new officers and committee chairs
- Continued to stay abreast of new developments in the Lower Polk District and their overall impact on quality of life, and other issues.
- Continued to be involved in leadership positions with many community and City organizations, including Lower Polk Neighbors and the Mayor’s Graffiti Advisory Board.

### **LPCBD Annual Budget Analysis**

#### **OEWD’s staff reviewed the following budget related benchmarks for LPCBD:**

- **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 “Lower Polk Community Benefit District”, Section 3.9 – Budget*)
- **BENCHMARK 2:** Whether five and fifty-five hundredths percent (5.55%) of actuals came from sources other than assessment revenue (*CA Streets & Highways Code, Section 36650(B)(6); Agreement for the Administration of the “Lower 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 “Lower Polk Community Benefit District”, Section 3.9 – Budget*)
- **BENCHMARK 4:** Whether LPCBD 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 2018-2019**

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

**ANALYSIS:** *LPCBD met this requirement. See tables below. Note: The FY budget includes both general benefit and special assessment dollars. When separating the two the CBD's variance percentage points did not change.*

| Service Category  | Management Plan Budget | % of Budget    | FY 2018-2019 Budget | % of Budget    | Variance Percentage Points |
|---|------------------------|----------------|---------------------|----------------|----------------------------|
| Cleaning, Maintenance, and Safety Program                       | \$478,675.00           | 56.58%         | \$515,660.00        | 57.00%         | +0.42%                     |
| Marketing, Streetscape Improvements, and Beautification Program | \$95,700.00            | 11.31%         | \$99,513.00         | 11.00%         | -0.31%                     |
| Management and Operations                                       | \$240,900.00           | 28.47%         | \$253,307.00        | 28.00%         | -0.47%                     |
| Contingency/Reserves  | \$30,774.54            | 3.64%          | \$36,186.00         | 4.00%          | +0.36%                     |
| <b>TOTAL</b>  | <b>\$846,049.54</b>    | <b>100.00%</b> | <b>\$904,666.00</b> | <b>100.00%</b> |                            |

**BENCHMARK 2:** Whether five and fifty-five hundredths percent (5.55%) of actuals came from sources other than assessment revenue

**ANALYSIS:** *LPCBD met this requirement. Assessment revenue was \$879,223.00 or 59.61% of actuals and non-assessment revenue was \$595,830.00 or 40.39% of actuals. See table below.*

| Revenue Sources                     | FY 2018-2019 Actuals | % of Actuals  |
|-------------------------------------|----------------------|---------------|
| Special Benefit Assessments         | \$ 879,223.00        |               |
| <b>Total assessment revenue</b>     | <b>\$ 879,223.00</b> | <b>59.61%</b> |
| Contributions/Sponsorships          | \$80.00              | 0.01%         |
| Grants                              | \$596,014.00         | 40.41%        |
| Fiscal Agent Fee                    | \$281.00             | 0.02%         |
| Interest Earned                     | \$94.00              | 0.01%         |
| Other                               | -\$639.00            | -0.04%        |
| <b>Total non-assessment revenue</b> | <b>\$595,830.00</b>  | <b>40.39%</b> |

|       |                |      |
|-------|----------------|------|
| Total | \$1,475,053.00 | 100% |
|-------|----------------|------|

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

**ANALYSIS:** LPCBD met this requirement. *When separating Special Assessment Dollars (SA) from General Benefit dollars the Lower Polk CBD did meet this requirement. Restricted dollars such as grant dollars often throw off CBD actual spending as they supplement what the CBD is providing to their community. OEWD was able to determine that special assessment dollars were spent with the required variance percentage points and thus did meet this benchmark. See table below.*

| Service Category  | FY 2018-2019<br>Budget<br>(Percentage) | FY 18-19<br>Actuals –<br>Asst.<br>(Percentage) | FY 2018-19<br>Actuals –<br>Total<br>(Percentage) | Variance<br>% Points –<br>Asst. | Variance<br>% Points -<br>Total |
|---|--|--|--|---------------------------------|---------------------------------|
| Cleaning, Maintenance, and Safety Program                       | \$515,660.00<br>(57.00%)               | \$501,157.00<br>(59.38%)                       | \$889,560.00<br>(50.02%)                         | +2.38%                          | -6.98%                          |
| Marketing, Streetscape Improvements, and Beautification Program | \$99,513.00<br>(11.00%)                | \$96,714.00<br>(11.46%)                        | \$585,581.00<br>(32.92%)                         | +0.46%                          | +21.92%                         |
| Management and Operations                                       | \$253,307.00<br>(28.00%)               | \$246,182.00<br>(29.17%)                       | \$303,429.00<br>(17.06%)                         | +1.17%                          | -10.94%                         |
| Contingency/ Reserves   | \$36,186.00<br>(4.00%)                 | \$0.00<br>(0.00%)                              | \$0.00<br>(0.00%)                                | -4.00%                          | -4.00%                          |
| <b>TOTAL</b>  | <b>\$904,666.00<br/>(100.00%)</b>      | <b>\$844,503.00<br/>(100.00%)</b>              | <b>\$1,778,570.00<br/>(100%)</b>                 |                                 |                                 |

**BENCHMARK 4:** Whether LPCBD 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:** LPCBD did meet 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.*

|  |  |                           |
|--|--|---------------------------|
| <b>FY 2018-2019 Carryover Disbursement</b> |  | <b>Spenddown Timeline</b> |
|--|--|---------------------------|

|   |                     |            |
|---|---------------------|------------|
| <b>Special Assessment Project</b>                       |                     |            |
| Cleaning, Maintenance, and Safety Program               | \$405,387.00        | 3-6 months |
| Marketing, Streetscape Improvements, and Beautification | \$78,233.00         | 3-6 months |
| Management and Operations                               | \$199,137.00        | 3-6 months |
| Contingency and Reserve                                 | \$28,488.00         | 3-6 months |
| <b>Total Designated amount for Future Years</b>         | <b>\$711,245.00</b> |            |

**FY 2019-2020**

**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:** *LPCBD did not meet this requirement. See tables below. When separating the two the CBD's variance percentage points are likely in line with the allowable variances.*

| Service Category  | Management Plan Budget<br>(Percentage) | FY 2019-2020 Budget – Total<br>(Percentage) | FY 2019-2020 Budget – Asst.<br>(Percentage) | Variance Percentage Points - Total | Variance Percentage – Total - Asst. |
|---|--|---|---|------------------------------------|-------------------------------------|
| Cleaning, Maintenance, and Safety Program                       | \$478,675.00<br>(56.58%)               | \$1,099,010<br>(67.55%)                     | \$487,090<br>(55.56%)                       | +10.97%                            | -1.02%                              |
| Marketing, Streetscape Improvements, and Beautification Program | \$95,700.00<br>(11.31%)                | \$357,667<br>(21.98%)                       | \$232,886<br>(26.56%)                       | +10.67%                            | +15.25%                             |
| Management and Operations                                       | \$240,900.00<br>(28.47%)               | \$170,328<br>(10.47%)                       | \$156,734<br>(17.88%)                       | -18.00%                            | -10.60%                             |
| Contingency/Reserves  | \$30,774.54<br>(3.64%)                 | \$0.00<br>(0.00%)                           | \$0.00<br>(0.00%)                           | -3.64%                             | -3.64%                              |
| <b>TOTAL</b>  | <b>\$846,049.54<br/>(100%)</b>         | <b>\$1,627,005.00<br/>(100%)</b>            | <b>\$876,710.00<br/>(100.00%)</b>           |                                    |                                     |

**BENCHMARK 2:** Whether five and fifty-five hundredths percent (5.55%) of actuals came from sources other than assessment revenue



**ANALYSIS:** LPCBD met this requirement. Assessment revenue was \$903,505.00 or 60.11% of actuals and non-assessment revenue was \$599,654.00 or 39.89% of actuals. See table below.

| Revenue Sources                     | FY 2019-2020 Actuals | % of Actuals  |
|-------------------------------------|----------------------|---------------|
| Special Benefit Assessments         | \$ 903,505.00        |               |
| <b>Total assessment revenue</b>     | <b>\$ 903,505.00</b> | <b>60.11%</b> |
| Contributions/Sponsorships          | \$24,550.00          | 1.63%         |
| Grants                              | \$575,024.00         | 38.25%        |
| Interest Earned                     | \$81.00              | 0.01%         |
| <b>Total non-assessment revenue</b> | <b>\$599,654</b>     | <b>39.89%</b> |
| Total                               | \$1,503,160.00       | 100%          |

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

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

| Service Category  | FY 2019-2020 Budget – Total<br>(Percentage) | FY 2019-2020 Budget – Asst.<br>(Percentage) | FY 2019-20 Actuals – Total<br>(Percentage) | FY 2019-20 Actuals – Asst<br>(Percentage) | Variance % Points - Total | Variance % Points – Asst. |
|---|---|---|--|---|---------------------------|---------------------------|
| Cleaning, Maintenance, and Safety Program                       | \$1,099,010<br>(67.55%)                     | \$487,090<br>(55.56%)                       | \$836,515.00<br>(53.94%)                   | \$499,725<br>(55.31%)                     | -13.61%                   | -0.25%                    |
| Marketing, Streetscape Improvements, and Beautification Program | \$357,667<br>(21.98%)                       | \$232,886<br>(26.56%)                       | \$485,491.00<br>(31.30%)                   | \$201,643.00<br>(22.32%)                  | +9.32%                    | -4.25%                    |
| Management and Operations                                       | \$170,328<br>(10.47%)                       | \$156,734<br>(17.88%)                       | \$228,953.00<br>(14.76%)                   | \$202,137.00<br>(22.37%)                  | +4.29%                    | +4.50%                    |
| Contingency/Reserves  | \$0.00                                      | \$0.00                                      | \$0.00                                     | 0.00%                                     |                           |                           |
| <b>TOTAL</b>  | <b>\$1,627,005.00<br/>(100%)</b>            | <b>\$876,710.00<br/>(100.00%)</b>           | <b>\$1,598,758.00<br/>(100%)</b>           | <b>\$999,105.00<br/>(100%)</b>            |                           |                           |

**BENCHMARK 4:** Whether LPCBD 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:** LPCBD 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.

|   |                     |
|---|---------------------|
| <b>FY 2019-2020 Carryover Disbursement</b>              | <b>\$663,405.00</b> |
| <b>Special Assessment Project</b>                       |                     |
| Cleaning, Maintenance, and Safety Program               | \$378,141.00        |
| Marketing, Streetscape Improvements, and Beautification | \$72,975.00         |
| Management and Operations                               | \$185,753.00        |
| Contingency and Reserve                                 | \$26,536            |
| <b>Total Designated amount for Future Years</b>         | <b>\$663,405.00</b> |

#### Findings and Recommendations

LPCBD has met all benchmarks as defined on page 5 of this memo for FY 2018-19 and missed Benchmark 1 for FY 2019-20. The CBD met benchmarks 2,3, and 4 for FY 19-20. Per Section 3.9 of each CBD management agreement, a CBD is allotted a ten (10) percent deviation from their management plan budget. If they do not meet this, OEWD must determine if this deviation adversely impacts the special benefits conferred on parcels within the CBD.

In this particular situation, the CBD budgeted over the allowable deviation for the Marketing, Streetscape Improvements, and Beautification Program service category while budgeting .60% under the allowable variance for the Management and Operations category. In order to determine if these actions adversely impacted special benefits conferred on parcels within the CBD, OEWD reviewed the CBD's management plan and engineer's report approved by the Board of Supervisors on July 29, 2014 (File #: 140820).

Section 5 of the CBD's engineer's report articulates the assessment engineer's analysis of special and general benefits. The assessment apportioning benefit does not add special emphasis to any specific service category. By budgeting more in FY 19-20 for Cleaning, Maintenance, and Safety and the Marketing,

Streetscape Improvements, and Beautification service areas and underspending on Management and Operations, the CBD likely did not adversely impact special benefits as this likely led to increased services for parcel owners.

OEWD has two recommendations for the Lower Polk CBD to meet this benchmark in the future. First, the CBD should be aware of the budget allocation and ensure that the budget adopted at the beginning of each fiscal year is compliant with provisions of its management agreement with the City and County of San Francisco. Secondly, the CBD should break down any job duties that may fall under management and operations that are currently categorized under other service areas which may fix this issue. Oftentimes, this can be corrected by utilizing timekeeping software to know what time and resources are being used on a given service area.

The Lower Polk CBD did not turn in the annual reports and necessary financial documents for either FY 2018-2019 and 2019-2020 in a timely manner. Annual reporting is required under both state law and the CBD's management agreement with the City and County of San Francisco. This delay was initially caused by a change in staff as well as a change in the CBD's financial professional. OEWD consistently reminded the CBD of its obligations to turn in the late annual report and financial statements. The annual reports were turned over to OEWD throughout June and early July 2021. Additionally, reports are difficult to access online. OEWD recommends the CBD put systems in place to ensure that annual reporting is done in accordance with City policy and are easily accessible on the District's website. The annual reports are important tools to educate policymaker, OEWD, and CBD stakeholders on the actions, financial health, and achievements of the organization over the reporting period; additionally, it is required by state law. The Lower Polk CBD has provided a summary memo, attached to this memo, explaining why they were delayed on both reports. OEWD strongly recommends that the Lower Polk CBD prioritize the submission of annual reports in the future to maintain full compliance with state law and the organization's management agreement with the City and County of San Francisco.

The second half of FY 2019-2020 was particularly challenging for the Lower Polk CBD as well as property owners and businesses in the area. In February 2020 visitor traffic to the area began to decline due to the emergence of the Covid-19 pandemic. On March 16, 2020 City and County of San Francisco Health Officer issued a Public Health Order requiring residents to remain at home, with the exception of essential needs. Additionally, all businesses other than Essential Businesses and Essential Government Functions were required to cease all operations. All public and private gatherings of any number of people occurring outside a single family or living unit were also prohibited.

This order was particularly confusing to the Community Benefit District/Business Improvement District community in San Francisco as, by definition, they provide supplemental service and no direction was provided as to whether or not they were to cease operations. The Lower Polk CBD did suspend operations in the early days of the pandemic out of an abundance of caution.

OEWD and the Office of the City Attorney worked to determine if CBD/BIDs must continue their supplemental service despite what decisions each district made in reaction to the pandemic. On March 23, 2020, OEWD issued a memo to all CBD/BIDs stating that, based on the advice of Deputy City Attorney Manu Pradhan, Articles 13 C and D of the California Constitution supersede both gubernatorial and mayoral executive orders. These Constitutional provisions deal with how special benefits are conveyed and each CBD/BID's specific assessment formula. The ramifications of this meant that all CBD/BIDs had to return to full service immediately. OEWD also provided a list of resources to the CBD/BIDs to provide to their employees or contractors. The Lower Polk CBD reinstated services immediately once this determination was made.

During the pandemic OEWD worked with the Covid Command Center to ensure that CBD/BID essential workers were not forgotten during the Covid response and able to acquire personal protective equipment and hygiene supplies to keep workers and the community safe. CBD/BIDs played an important role in facilitating communication between the City and their stakeholders throughout the pandemic. The Lower Polk CBD worked with the Covid Command Center, through OEWD, to disseminate Covid-19 related information to its stakeholders and provided safety kits to the unhoused community and commuters within the District. Additionally, the Lower Polk CBD provided needed logistical support to OEWD in delivering PPE to other CBDs throughout San Francisco. Finally, the CBD focused on supporting local businesses and continued efforts of the Lower Polk Tenant Landlord Clinic throughout the pandemic.

The Lower Polk CBD continues to be an asset to the Lower Polk community and is firmly engaged with the broader CBD/BID community in San Francisco. Its main area of improvement needs to be centered on timely reporting. To assist them in this OEWD created a template for FY 20-21 annual reporting which, if followed correctly, will address all current issues.

### Conclusion

LPCBD has generally performed well in implementing its service plan, but must improve on timely submission of annual reporting materials and ensure that reports are easily found on its website. LPCBD continues to successfully sponsor and implement events and programs in the district. LPCBD is a well-run organization with active board and committee members and will continue to successfully carry out its mission as a community benefit district.