

BOARD of SUPERVISORS



City Hall  
Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. 554-5184  
Fax No. 554-5163  
TDD/TTY No. 554-5227

## MEMORANDUM

### GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

### SAN FRANCISCO BOARD OF SUPERVISORS

TO: Supervisor Norman Yee, Chair  
Government Audit and Oversight Committee

FROM: Erica Major, Assistant Committee Clerk, Government Audit and Oversight

DATE: February 26, 2015.

SUBJECT: **COMMITTEE REPORT, BOARD MEETING**  
Tuesday, March 3, 2015

The following file should be presented as a **COMMITTEE REPORT** at the Board meeting, Tuesday, March 3, 2015. This item was acted upon at the Committee Meeting on February 26, 2015, at 10:30 a.m., by the votes indicated.

**Item No. 9**                      **File No. 150090**

Resolution receiving and approving annual reports for the Castro/Upper Market Community Benefit District for FYs 2009-2013, 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.

RECOMMENDED AS A COMMITTEE REPORT

Vote: Supervisor Norman Yee - Aye  
Supervisor Julie Christensen - Aye  
Supervisor London Breed - Aye

cc: Board of Supervisors  
Angela Calvillo, Clerk of the Board  
Rick Caldeira, Legislative Deputy Director  
Jon Givner, Deputy City Attorney

File No. 150090

Committee Item No. 3

Board Item No. 9

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight Date February 26, 2015

Board of Supervisors Meeting Date March 3, 2015

**Cmte Board**

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|-------------------------------------|-------------------------------------|--|
| <input type="checkbox"/>            | <input type="checkbox"/>            | Motion                                       |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution                                   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Ordinance                                    |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Legislative Digest                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Youth Commission Report                      |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Introduction Form                            |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Department/Agency Cover Letter and/or Report |
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| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Information Form                       |
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| <input type="checkbox"/>            | <input type="checkbox"/>            | Subcontract Budget                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Contract/Agreement                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Form 126 – Ethics Commission                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Award Letter                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Application                                  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Public Correspondence                        |

**OTHER (Use back side if additional space is needed)**

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| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Castro/Upper Market Memo - 1/20/2015</u>                          |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>OEWD Memo - 01/23/2015</u>  |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Castro/Upper Market Memo - 1/30/2015</u>                          |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Annual Reports FYs 2009-2010, 2010-2011, 2011-2012, 2012-2013</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>CPA Statements - Years 2010-2013</u>                              |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Referral SBC - 2/4/2015</u>                                       |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Referral FYI - 2/4/2015</u>                                       |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Committee Report Request - 2/13/2015</u>                          |
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| <input type="checkbox"/>            | <input type="checkbox"/>            | _____  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | _____  |

Completed by: Erica Major Date February 20, 2015

Completed by: Alica Somera Date March 2, 2015

1 [Castro/Upper Market Community Benefit District - FYs 2009-2013 Annual Reports to the City]

2  
3 **Resolution receiving and approving annual reports for the Castro/Upper Market**  
4 **Community Benefit District for FYs 2009-2013, 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 June 7, 2005, pursuant to the Property and Business Improvement  
10 District Law of 1994 (the Act), California Streets and Highways Code, Sections 36600, *et seq.*,  
11 as augmented by Article 15 of the San Francisco Business and Tax Regulations Code, the  
12 Board of Supervisors adopted Resolution No. 421-05, expressing the City's intention to  
13 establish the Castro/Upper Market Community Benefit District (Castro/Upper Market CBD);  
14 and

15 WHEREAS, On August 2, 2005, the Board of Supervisors adopted Resolution  
16 No. 582-05 establishing the Castro/Upper Market CBD (Resolution to Establish) for a period  
17 of 15 years, commencing FY2005-2006; and

18 WHEREAS, On January 10, 2006, the Board of Supervisors adopted Resolution  
19 No. 14-06, authorizing an agreement with the owners' association for the  
20 administration/management of the Castro/Upper Market CBD, and a management agreement  
21 (Management Contract) with the owners' association, the Castro/Upper Market Community  
22 Benefit District, was executed accordingly; and

23 WHEREAS, A copy of the Management Contract is on file with the Clerk of the Board  
24 of Supervisors in File No. 051968; and

1           WHEREAS, On January 4, 2011, the Board of Supervisors approved the Castro/Upper  
2 Market CBD's annual reports for FYs 2006-2007, 2007-2008, 2008-2009 in  
3 Resolution No. 16-11; and

4           WHEREAS, The Castro/Upper Market CBD has submitted for the Board's receipt and  
5 approval the Castro/Upper Market annual reports for FYs 2009-2010, 2010-2011, 2011-2012,  
6 and 2012-2013 (collectively, Annual Reports) as required by Section 36650 of the Act and  
7 Section 3.4 of the Management Contract; and

8           WHEREAS, The Annual Reports are on file with the Clerk of the Board of Supervisors  
9 in File No. 150090, and are incorporated herein by reference as though fully set forth; and

10           WHEREAS, Supporting documents, including, but not limited to, a transmittal letter and  
11 memorandum report from the City's Office of Economic and Workforce Development, dated  
12 January 23, 2015, and documentation from the Castro/Upper Market CBD for the Annual  
13 Reports are on file with the Clerk of the Board of Supervisors in File No. 150090; now,  
14 therefore, be it

15           RESOLVED, That the Board of Supervisors hereby receives and approves the annual  
16 reports for the Castro/Upper Market Community Benefit District for FYs 2009-2010, 2010-  
17 2011, 2011-2012, and 2012-2013.

18  
19 n:\legana\as2015\1500504\00986079.doc  
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# Castro Upper Market Community Benefit District



## Legislative Overview

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

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

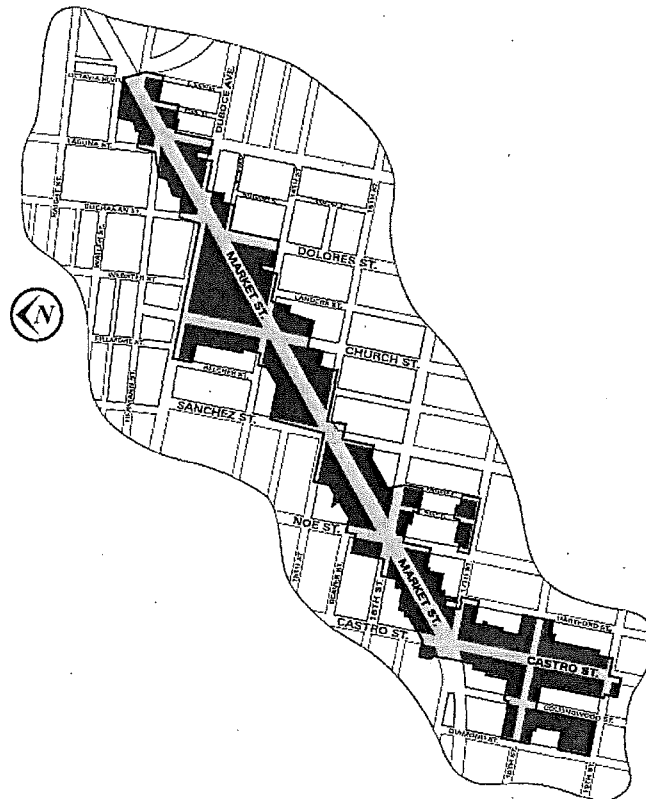
## Review Process

**This resolution covers Annual Reports for FY 2009-10, 2010-11, 2011-12, and 2012-13**

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



## Parcel Map



## CMCBD Formation

CUMCBD	Type	Assessment Budget*	Year Established	Expired
	Property-Based	\$ 413,500	2005	June 30, 2020

*\*budget identified in management plan*



## CUMCBD Operations

### Staff

- Executive Director – Andrea Aiello

### Service Areas

- **Public Rights of Way and Sidewalk Operations (PROWSO)**
  - This program includes street maintenance, beautification, and safety services.
    - "Clean Team" and Community Guides are funded through this program.
    - Hires a Patrol Special officer who patrols the neighborhood seven nights week.
- **District Identity and Street Improvements (DISI)**
  - This service area includes marketing, public relations and street enhancements in the Central Market district.
- **Administration and Corporate Operations**
  - Admin and operations includes oversight of service contract, implementation of major projects, staffing the Board of Directors and Committees, and general day to day operations.



# BENCHMARKS

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

**Benchmark 1 – Whether the variance between the budget amounts for each service category was within 10 percentage points from the management plan.**

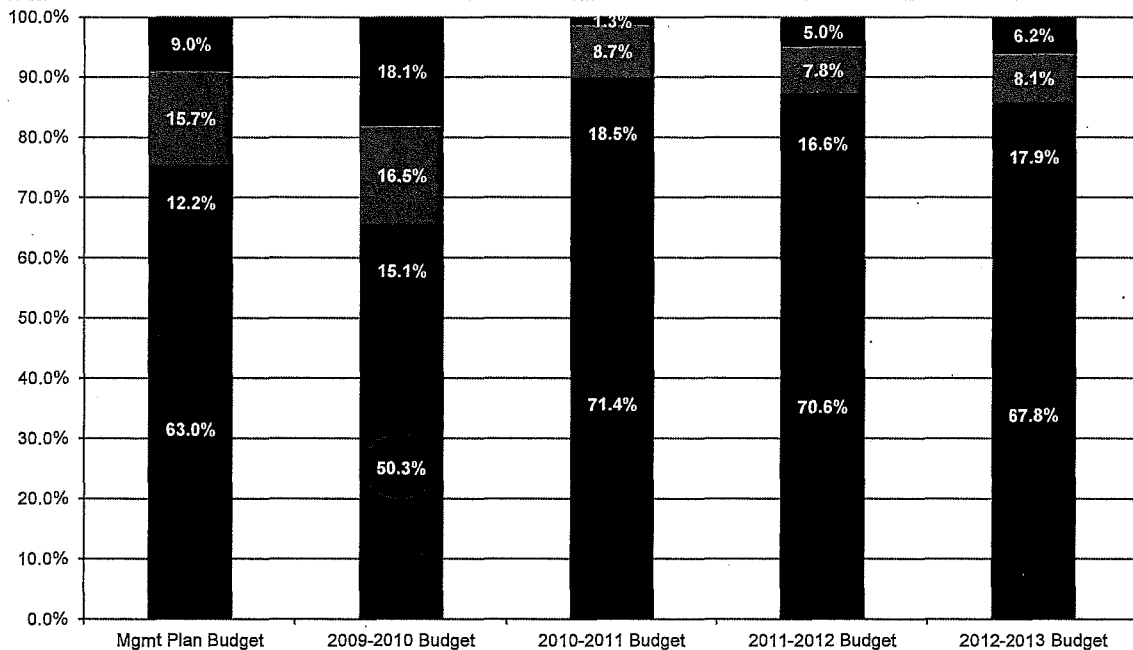
**Benchmark 2 – Whether five percent (5%) of CUMCBD's actuals came from sources other than assessment revenue.**

**Benchmark 3 - Whether the variance between the budget amounts for each service category was within 10 percentage points from the 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.**



## Management Plan vs. Annual Budgets

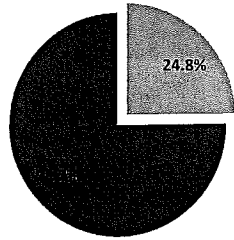


- Public Right of Way and Sidewalk Operations
- Management and Administration
- District Identity and Streetscape Improvements
- Contingency Reserve

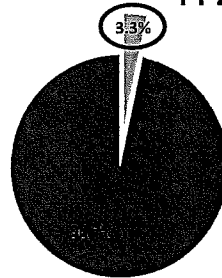


# Assessment Revenue & Other Income

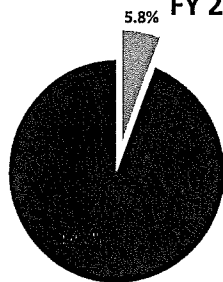
FY 2009 -2010



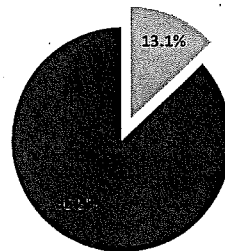
FY 2010 - 2011



FY 2011 - 2012



FY 2012 - 2013



■ Non-Assessment Revenue

■ Special Benefit Assessments

# Budget vs Actuals

Service Category	FY 2009-2010 Variance Percentage Points	FY 2010-2011 Variance Percentage Points	FY 2011-2012 Variance Percentage Points	FY 2012-2013 Variance Percentage Points
Public Rights of Way and Sidewalk Operations	+29.2%	+4.9%	+3.8%	+10.7%
District Identity and Street Improvements	0.0%	+4.0%	-2.5%	+4.1%
Administrative Expenses	-11.1%	+0.4%	+3.7%	-0.5%



## Carryover

Designated Projects	FY 2009-10	FY 2010- 2011	FY 2011-2012	FY 2012-2013
Mandated 6 Month Reserve	\$165,000	\$165,000	\$165,000	\$200,000
CBD Renewal Costs			\$70,000	\$70,000
DISI	\$208,188	\$244,484	\$174,485	\$149,025
Cleaning & Security	\$5,000		\$30,310	\$37,237
Contingency				\$18,814
<b>Total Designated Amount</b>	<b>\$378,188</b>	<b>\$409,404</b>	<b>\$439,795</b>	<b>\$476,076</b>



## Recommendations for CUMCBD

**In completing the review of the CUMCBD's annual reports and financials, OEWD sets forth the following recommendations:**

- CUMCBD should ensure that the CBD's annual budget is reasonably aligned with the budget originally outlined in the approved management plan
- CUMCBD should ensure that their management plan includes all information as required by both State and Local law. In particular ensuring that total carryforward amount is identified and that the breakdown of how those funds will be spent are included annual reports.



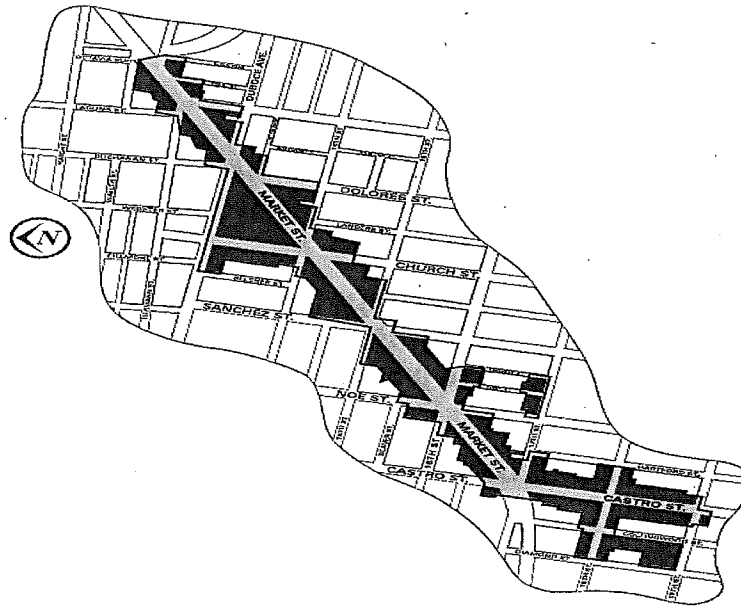
## Conclusion

CUMCBD has performed well in implementing the service plan in the district:

- Castro Upper Market CBD has continued to successfully market and produce events like *Live! In the Castro* and Harvey Milk Day.
- Increased their opportunities in partnering with community stakeholders and numerous municipal agencies for the implementation of the Castro Street Design Project.
- Maintained an active board of directors and robust subcommittees



# Area Map of the CBD



## Active Committees

- Executive Committee
- Finance Committee
- District Identity & Streetscape Committee
- Services Committee



# Partner Organizations

- Castro Merchants
- Castro/Eureka Valley Neighborhood Association
- Duboce Triangle Neighborhood Association
- Castro After Dark
- Most Holy Redeemer Catholic Church
- St. Francis Lutheran Church
- Safeway



# Current Grants

- OEWD Merchant Support Grant
- OEWD LED Celebratory Lights Grant
- OEWD Retail Strategy Grant

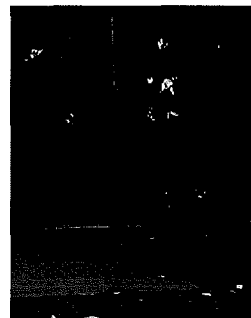
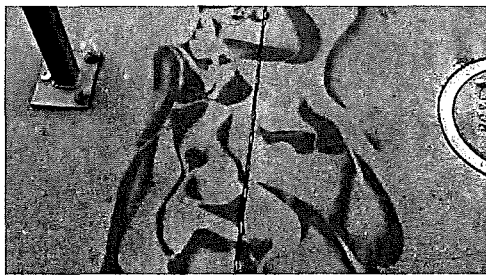


# Events + Highlights

- ◆ **Clean:** 250 Trash Bags a Month - Clean Team sweeps every parcel daily, removes graffiti and steam cleans quarterly.
- ◆ **Safe:** Collaborates with businesses to fund S.F. Patrol Special Police. Hours of patrol are:
  - ❖ Sunday – Wednesday 4:00 p.m. – 1:00 a.m.
  - ❖ Thursday – Saturday 4:00 p.m. – 3:00 a.m.
- ◆ **Green:**
  - ❖ *Live!* In The Castro: Free outdoor live performances
  - ❖ Castro Ambassadors: Volunteers welcome visitors to the Castro. In four years of operation, the Ambassadors have helped 24,000 visitors. Information is available in seven languages.
  - ❖ Landscaping Improvements and Plaza Management



## Before & After Steam Cleaning/Trash Removal



# Live! In The Castro



# Castro Ambassadors



# Challenges

- People living on the street many of whom are seriously mentally ill and/or substance abusers.
  - To address this very serious challenge, the Castro/Upper Market CBD is the lead agency in a unique community-based initiative called Castro Cares. Castro Cares is an effort to improve the quality of life of both those living on the street and those who are housed, and/or work, shop, dine and play in the district. Castro Cares is due to launch in mid-late February 2015.
- Commercial vacancies.



# Opportunities

- Castro Cares is an opportunity to bring additional, dedicated homeless related and law enforcement services to the district.
- Castro & Upper Market Retail Strategy is the community collaborative effort to address the high vacancy rate in the district.
- Recommendations coming from both these initiatives can be used to address these serious and vexing challenges.





## Projects + Visions

- Improve pedestrian, bicycle, motorcycle and vehicle safety on upper Market St. Working closely with the City to implement the goals of Vision Zero on upper Market.
- Increase the level of homeless related services and law enforcement in the district, either through a continuation of Castro Cares or an increase in City services.



## Projects + Visions

- Collaborate with the City to make Jane Warner Plaza a success. This will include making funds available to both activate the plaza and to provide enough cleaning and maintenance.
- Enter the third phase of the Castro & Upper Market Retail Strategy: Implementation of Project Recommendations leading to a decrease in the commercial vacancy rate.



**Thank You**



Member, Board of Supervisors  
District 7



NORMAN YEE

RECEIVED  
BOARD OF SUPERVISORS  
City and County of San Francisco

2015 FEB 13 PM 12:28

*ll*

COB, GAO,  
Leg Dep

---

DATE: 2/12/2015

TO: Angela Calvillo  
Clerk of the Board of Supervisors

FROM: Supervisor Norman Yee  
Chairperson

RE: Government Audit and Oversight Committee  
COMMITTEE REPORT

---

Pursuant to Board Rule 4.20, as Chair of the Government Audit and Oversight Committee, I have deemed the following matter is of an urgent nature and request it be considered by the full Board on March 3<sup>rd</sup> 2015, as a Committee Report:

**150089 - Noe Valley Community Benefit District - FYs 2009-2014 Annual Reports to the City**

**150090 - Castro/Upper Market Community Benefit District - FYs 2009-2013**

This matter will be heard in the Government Audit and Oversight Committee on February 26<sup>th</sup>, 2015, at 10.30 a.m.

A handwritten signature in black ink that reads "Norman Yee".

Supervisor Norman Yee

BOARD of SUPERVISORS



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1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
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## MEMORANDUM

TO: Regina Dick-Endrizzi, Director  
**Small Business Commission, City Hall, Room 448**

FROM: Erica Major, Assistant Committee Clerk, Government Audit and Oversight  
Committee, Board of Supervisors

DATE: February 4, 2015

SUBJECT: REFERRAL FROM BOARD OF SUPERVISORS  
Government Audit and Oversight Committee

The Board of Supervisors' Government Audit and Oversight Committee has received the following legislation, which is being referred to the Small Business Commission for comment and recommendation. The Commission may provide any response it deems appropriate within 12 days from the date of this referral.

**File No. 150090**

**Resolution receiving and approving annual reports for the Castro/Upper Market Community Benefit District for FYs 2009-2013, 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.**

Please return this cover sheet with the Commission's response to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

\*\*\*\*\*

**RESPONSE FROM SMALL BUSINESS COMMISSION - Date:** \_\_\_\_\_

**No Comment**

**Recommendation Attached**

\_\_\_\_\_  
**Chairperson, Small Business Commission**

## Major, Erica

---

**From:** Major, Erica  
**Sent:** Wednesday, February 04, 2015 12:03 PM  
**To:** Dick-Endrizzi, Regina (MYR)  
**Cc:** Somera, Alisa (BOS)  
**Subject:** REFERRAL SBC - (File 150090) Castro/Upper Market Community Benefit District - FYs 2009-2013 Annual Reports to the City  
**Attachments:** 150090 SBC.pdf

Greetings:

This matter is being referred to the Small Business Commission for comment and recommendation. Please forward the Commission's response as soon as it is available.

Thank you.

### **Erica Major**

**Assistant Committee Clerk**

Board of Supervisors

1 Dr. Carlton B. Goodlett Place, City Hall, Room 244 San Francisco, CA 94102

Phone: (415) 554-4441 | Fax: (415) 554-5163

BOARD of SUPERVISORS



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TDD/TTY No. 554-5227

## MEMORANDUM

TO: Ben Rosenfield, City Controller, Office of the Controller  
Todd Rufo, Director, Office of Economic and Workforce Development

FROM: Erica Major, Assistant Committee Clerk, Government Audit and Oversight  
Committee, Board of Supervisors

DATE: February 4, 2015

SUBJECT: LEGISLATION INTRODUCED

---

The Board of Supervisors' Government Audit and Oversight Committee has received the following proposed legislation, introduced by Supervisor Wiener on January 27, 2015:

**File No. 150090**

**Resolution receiving and approving annual reports for the Castro/Upper Market Community Benefit District for FYs 2009-2013, 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.

c:  
Todd Rydstrom, Office of the Controller  
Crezia Tano, Office of Economic and Workforce Development

**Major, Erica**

---

**From:** Major, Erica  
**Sent:** Wednesday, February 04, 2015 12:04 PM  
**To:** Rosenfield, Ben (CON); Rufo, Todd (MYR)  
**Cc:** Rydstrom, Todd (CON); Tano, Crezia (MYR); Somera, Alisa (BOS)  
**Subject:** REFERRAL FYI - (File No. 150090) Castro/Upper Market Community Benefit District - FYs 2009-2013 Annual Reports to the City  
**Attachments:** 150090 FYI.pdf

Greetings:

This matter is being forwarded to your department for informational purposes. If you have any 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 94012.

Thank You.

**Erica Major**

**Assistant Committee Clerk**

Board of Supervisors

1 Dr. Carlton B. Goodlett Place, City Hall, Room 244 San Francisco, CA 94102

Phone: (415) 554-4441 | Fax: (415) 554-5163

**MEMO**

To: Supervisor Scott Weiner, District 8  
CC: San Francisco Board of Supervisors  
From: Crezia Tano, OEWD Senior Project Manager  
RE: Castro Upper Market Community Benefit District  
Date: January 23, 2015

---

This is a memo summarizing the performance of the Castro Upper Market Community Benefit District (CUMCBD) and an analysis of their financial statements (based on their audit) for the period between July 1, 2009, and June 30, 2013.

Each year the CBD is required to submit a mid-year report, an annual report, and a CPA Financial Review or Audit. Castro Upper Market CBD has complied with the submission of all these requirements. OEWD staff, with assistance from the Controller's Office, 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 Castro Upper Market's Community Benefit District management contract with the City; and their Management Plan as approved by the Board of Supervisors in 2006.

Also attached to this memo are the following documents:

1. Annual Reports
  - a. FY 2009-2010
  - b. FY 2010-2011
  - c. FY 2011-2012
  - d. FY 2012-2013
2. CPA Financial Review Reports
  - a. FY 2009-2010
  - b. FY 2010-2011
  - c. FY 2011-2012
  - d. FY 2012-2013
3. Draft resolution from the Office of Economic and Workforce Development





### Background

Castro Upper Market Community Benefit District spans 18 blocks and contains 279 parcels.

- August 2, 2005: the Board of Supervisors approved the establishment of the Castro/Upper Market Community Benefit District (Resolution # 582-05).
- January 10, 2006: the Board approved the contract for the administration and management of the Castro/Upper Market Community Benefit District (Resolution # 14-06).
- January 4, 2011: the Board of Supervisors approved CUMCBD's Annual Reports for Fiscal Years 2006-2007, 2007-2008, and 2008-2009 (Resolution # 16-11).

### Basic Info about Castro Upper Market CBD

Year Established	August 2005
Assessment Collection Period	FY 2005-2006 to FY 2019-2020 (July 1, 2005 to June 30, 2020)
Services Start and End Date	January 1, 2009 – December 31, 2021
Initial Estimated Annual Budget	\$413,500
Fiscal Year	July 1 – June 30
Executive Director	Andrea Aiello
Name of Nonprofit Entity	Castro Upper Market Community Benefit District Corporation

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

### Summary of Service Area Goals

#### **Public Rights of Way and Sidewalk Operations (PROWSO)**

Public Rights of Way and Sidewalk Operations program area may include greening, landscaping and beautification of public spaces, removal of bulky items, graffiti removal, within 24 hours, tree and plant maintenance, spot steam cleaning as necessary, and maintenance of public spaces. Cleaning and public realm management services such as enhanced trash emptying in the public rights of way, regular sidewalk and gutter sweeping, within the district boundaries. These services are provided daily by a "Clean Team". This program area augments its pedestrian safety initiatives with a Patrol Special officer who patrols the neighborhood seven nights week. The CUMCBD Management Plan calls for 63% of the budget to be spent on PROWSO.

#### **District Identity and Street Improvements (DISI)**

The District Identity and Street Improvements service includes marketing, public relations, street enhancements, historical markers and public art, and economic vitality related strategies in the Castro Upper Market area. This program area also sponsors events such as Halloween, Castro Street Fair, Pink Saturday, Bear Weekend, Folsom Street Fair. The CUMCBD Management Plan allocates 16% of their funds to this service area.

### **Administration and Corporate Operations**

CUMCBD is staffed by a full-time Executive Director who serves as the focal point person and advocate for Castro Upper Market CBD. The executive director also ensures that the CBD complies with the City contract and management plan as well as works towards organizational development issues including long term goals of the CBD. The executive director is in regular communication with community stakeholders such as the SFPD. The CUMCBD Management Plan calls for 12% of the budget to be spent on administration and corporate operations.

In FY 2012-13 the CUMCBD board had nine (9) directors, represented by residents, property owners, community organizations, and non-property owning merchants. The full board meets on the second Thursday of each month. The three committees and meeting times are detailed below:

- **Executive Committee** – as needed.
- **Finance Committee** – as needed.
- **Land Use Committee** – Last Monday of the month. Encourages land use that aligns with the Upper Market Guidelines, compliments the existing diverse and historic character of the district, adds to the economic vitality through new community-serving uses and increases public safety for residents and visitors.
- **District Identity & Streetscape Committee** – 1st Monday of the month.
- **Services Committee** – as needed.

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

#### **FY 2009-2010**

##### **Public Rights of Way and Sidewalk Operations (PROWSO)**

- Implemented the Community Guide Program on a pilot basis for six months. The pilot called for a guide to be deployed half time throughout the district.

##### **District Identity and Street Improvements (DISI)**

- Implemented the Community Challenge Grant for the beautification of Harvey Milk Plaza.
- Awarded funding from OEWD to make capital improvements to the 17th St. Plaza.
- Gave \$1,000 to the Merchants of Upper Market Castro for winter holiday decorations.
- Implemented volunteer Castro Ambassador Program. Volunteer Castro Ambassadors provided residents and visitors with street maps, a Castro guide, and current information on events and attractions in the neighborhood.

##### **Administration and Corporate Operations**

- Partnered with Duboce/Church Rail Improvement Project stakeholders to design new streetscape and pavement designs, new and improved transit platforms, and new pedestrian lighting.
- Assisted bar owners in forming “Castro After Dark”, a loose organization of the night time economy in the district.

## **FY 2010-2011**

### **Public Rights of Way and Sidewalk Operations (PROWSO)**

- CBD entered into a contract with S.F. Patrol Special Police to patrol the Jane Warner Plaza (aka 17th St. Plaza), Harvey Milk Plaza, and the public restroom.
- In collaboration, with the night time businesses CUMCBD extended the hours of the Patrol Special Police to ensure that Patrol Special will be in the neighborhood as people leave the bars.

### **District Identity and Street Improvements (DISI)**

- CBD Board approved sculpture as proposed by SF Arts Commission for art at the northeast corner of Market and Church Street.

### **Administration and Corporate Operations**

- Raised a total of \$21,362 outside dollars, in-kind services and volunteer services. The following businesses and organizations donated to CUMCBD:
  - Café Flore
  - Coldwell Banker
  - Poesia
  - Sausage Factory
  - Peet's Coffee
  - Orphan Andy's

## **FY 2011-2012**

### **Public Rights of Way and Sidewalk Operations (PROWSO)**

- Developed an evaluation tool for cleaning services.

### **District Identity and Street Improvements (DISI)**

- Contracted with construction company and landscaper to build and plant three new concrete planters at Jane Warner Plaza.
- Branded live performances with new logo and other collateral.
- Volunteers continued to make significant contributions to maintain Jane Warner Plaza: gardening, cleaning, and furniture maintenance. Core volunteers included Orphan Andy's, The Café, and nearby residents.

### **Administration and Corporate Operations**

- Fundraised close to \$8,000 for flower baskets.
- Negotiated an agreement for dedicated community meeting space with developer at 376 Castro Street. This community space would be jointly managed by the Castro CBD, Eureka Valley Neighborhood Association and the Duboce Triangle Neighborhood Association.

## **FY 2012-2013**

### **Public Rights of Way and Sidewalk Operations (PROWSO)**

- City approved a budget of \$7 million to widen the sidewalks on Castro Street from 17th to 19th, to add street trees and new lighting make improvements to the Jane Warner Plaza, and make pedestrian safety improvements to the Market and Castro intersection. This funding was a part of an effort led by Castro CBD.

**District Identity and Street Improvements (DISI)**

- Through the support of Herth Real Estate and larger Castro community, raised \$17,539 to display 20 flower baskets on Castro Street between Market and 19<sup>th</sup> St.
- Developed proposals on beautifying and/or greening the eastern end of the district to begin working on in 2013-14.

**Administration and Corporate Operations**

- Raised a total of \$35,741 outside dollars, in-kind services and volunteer services.

**CUMCBD Annual Budget Analysis**

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

- **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 "Castro Upper Market Community Benefit District", Section 3.9 – Budget*).
- **BENCHMARK 2:** Whether five percent (5%) of actuals came from sources other than assessment revenue (*CA Streets & Highways Code, Section 36650(B)(6); Agreement for the Administration of the "Castro Upper Market 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 "Castro Upper Market Community Benefit District", Section 3.9 – Budget*).
- **BENCHMARK 4:** Whether CUMCBD 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 2009-2010**

**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:** *CUMCBD did not meet this requirement. See table below. CUMCBD received non-assessment revenue that well exceeded their five percent (5%) requirement. These non-assessment revenues were budgeted to Public Rights of Way and Sidewalk Operations.*

Service Category	Management Plan Budget	% of Budget	FY 2009-2010 Budget	% of Budget	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$260,675	63.0%	\$277,500	50.3%	-12.8%
District Identity and Streetscape Improvements	\$50,500	12.0%	\$83,507	15.1%	+3.1%
Administrative/Corporate Operations	\$65,000	16.0%	\$90,865	16.5%	+0.5%
Contingency Reserve	\$37,325	9.0%	\$100,000	18.1%	+9.1%
<b>TOTAL</b>	<b>\$413,500</b>	<b>100%</b>	<b>\$551,872</b>	<b>100%</b>	

**BENCHMARK 2:** Whether five percent (5%) of actuals came from sources other than assessment revenue

**ANALYSIS:** *CUMCBD met this requirement. Assessment revenue was \$428,325 or 75.2% of actuals and non-assessment revenue was \$141,057 or 24.8% of actuals. See table below.*

Revenue Sources	FY 2009-2010 Actuals	% of Actuals
Special Benefit Assessments	\$428,325	
<b>Total assessment revenue</b>	<b>\$428,325</b>	<b>75.2%</b>
Government Grants	\$114,666	
Contributions/Grants	\$7,600	
In-kind Support	\$16,120	
Interest Earned	\$2,671	
<b>Total non-assessment revenue</b>	<b>\$141,057</b>	<b>24.8%</b>
<b>Total</b>	<b>\$569,382</b>	<b>100%</b>

Non-assessment revenue applied to 5% General Benefit requirement

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

**ANALYSIS:** *CUMCBD met this requirement. CUMCBD received non-assessment revenue that well exceeded their five percent (5%) requirement. These non-assessment revenues were allocated to Public Rights of Way and Sidewalk Operations and Administrative and Corporate Operations.*

Service Category	FY 2009-2010 Budget	% of Budget	FY 2009-2010 Actuals	% of Actuals	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$277,500	50.3%	\$451,004	79.5%	+29.2%
District Identity and Streetscape Improvements	\$83,507	15.1%	\$85,906	15.1%	0.0%
Administrative/Corporate Operations	\$90,865	16.5%	\$30,382	5.4%	-11.1%
Contingency Reserve	\$100,000	18.1%	-	-	
<b>TOTAL</b>	<b>\$551,872</b>	<b>100%</b>	<b>\$567,292</b>	<b>100%</b>	

**BENCHMARK 4:** Whether CUMCBD 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:** *CUMCBD 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 2009-2010 Carryover Disbursement</b>	<b>\$378,188</b>
Designated Projects for FY 2010-2011	
Mandated 6 Month Reserve	\$165,000
Streetscape	\$11,506
PROWSO	\$5,000
Streetscape Improvements (public art, greening throughout district)	\$196,682
<b>Total Designated amount for FY 2010-2011</b>	<b>\$378,188</b>

**FY 2010-2011**

**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:** *CUMCBD met this requirement. See table below.*

Service Category	Management Plan Budget	% of Budget	FY 2010-2011 Budget	% of Budget	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$260,675	63.0%	\$285,240	71.4%	+8.4%
District Identity and Streetscape Improvements	\$50,500	12.0%	\$74,000	18.5%	+6.5%
Administrative/Corporate Operations	\$65,000	16.0%	\$34,925	8.7%	-7.3%
Contingency Reserve	\$37,325	9.0%	\$5,335	1.3%	-7.7%
<b>TOTAL</b>	<b>\$413,500</b>	<b>100%</b>	<b>\$399,500</b>	<b>100%</b>	

**BENCHMARK 2:** Whether five percent (5%) of actuals came from sources other than assessment revenue

**ANALYSIS:** *CUMCBD did not meet this requirement. Assessment revenue was \$404,381 or 96.7% of actuals and non-assessment revenue was \$13,758 or 3.3% of actuals. See table below.*

Revenue Sources	FY 2010-2011 Actuals	% of Actuals
Special Benefit Assessments	\$404,381	
<b>Total assessment revenue</b>	<b>\$404,381</b>	<b>96.7%</b>
Government Grants		
Contributions/Grants	\$9,119	
In-kind Support	\$3,500	
Interest Earned	\$1,139	
<b>Total non-assessment revenue</b>	<b>\$13,758</b>	<b>3.3%</b>
<b>Total</b>	<b>\$418,139</b>	<b>100%</b>

Non-assessment revenue applied to 5% General Benefit requirement

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

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

Service Category	FY 2010-2011 Budget	% of Budget	FY 2010-2011 Actuals	% of Actuals	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$285,240	71.4%	\$295,346	76.3%	+4.9%
District Identity and Streetscape Improvements	\$74,000	18.5%	\$56,256	14.5%	-4.0%
Administrative/Corporate Operations	\$34,925	8.7%	\$35,240	9.1%	+0.4%
Contingency Reserve	\$5,335	1.3%	-	-	
<b>TOTAL</b>	<b>\$399,500</b>	<b>100%</b>	<b>\$386,842</b>	<b>100%</b>	

**BENCHMARK 4:** Whether CUMCBD 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:** *CUMCBD 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 2010-2011 Carryover Disbursement</b>	<b>\$409,484</b>
Designated Projects for FY 2010-2011	
Mandated 6 Month Reserve	\$165,000
Streetscape Improvements (public art, greening throughout district)	\$244,484
<b>Total Designated amount for FY 2010-2011</b>	<b>\$409,404</b>



**FY 2011-2012**

**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:** *CUMCBD met this requirement. See table below.*

Service Category	Management Plan Budget	% of Budget	FY 2011-2012 Budget	% of Budget	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$260,675	63.0%	\$281,820	70.6%	+7.5%
District Identity and Streetscape Improvements	\$50,500	12.0%	\$66,470	16.6%	+4.6%
Administrative/Corporate Operations	\$65,000	16.0%	\$31,160	7.8%	-8.2%
Contingency Reserve	\$37,325	9.0%	\$19,780	5.0%	-4.0%
<b>TOTAL</b>	<b>\$413,500</b>	<b>100%</b>	<b>\$399,230</b>	<b>100%</b>	

**BENCHMARK 2:** Whether five percent (5%) of actuals came from sources other than assessment revenue

**ANALYSIS:** *CUMCBD met this requirement. Assessment revenue was \$407,542 or 94.2% of actuals and non-assessment revenue was \$25,245 or 5.8% of actuals. See table below.*

Revenue Sources	FY 2011-2012 Actuals	% of Actuals
Special Benefit Assessments	\$407,542	
<b>Total assessment revenue</b>	<b>\$407,542</b>	<b>94.2%</b>
Government Grants		
Contributions/Grants	\$20,959	
In-kind Support	\$3,500	
Interest Earned	\$786	
<b>Total non-assessment revenue</b>	<b>\$25,245</b>	<b>5.8%</b>
<b>Total</b>	<b>\$432,787</b>	<b>100%</b>

Non-assessment revenue applied to 5% General Benefit requirement

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

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

Service Category	FY 2011-2012 Budget	% of Budget	FY 2011-2012 Actuals	% of Actuals	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$281,820	70.6%	\$301,734	74.3%	+3.8%
District Identity and Street Improvements	\$66,470	16.6%	\$57,473	14.2%	-2.5%
Administrative Expenses	\$31,160	7.8%	\$46,665	11.5%	+3.7%
Contingency Reserve	\$19,780	5.0%	-	-	
<b>TOTAL</b>	<b>\$399,230</b>	<b>100%</b>	<b>\$405,872</b>	<b>100%</b>	

**BENCHMARK 4:** Whether CUMCBD 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:** *CUMCBD 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 2011-12 Carryover Disbursement</b>	<b>\$439,795</b>
Designated Projects for 2012-13	
Mandated 6 Month Reserve	\$165,000
CBD Renewal Costs	\$70,000
DISI*	\$174,485
Cleaning & Security	\$30,310
<b>Total Designated Amount for 2012-13</b>	<b>\$439,795</b>

*\*Annual Report has specified the designated projects under the DISI carryforward allocation as : "Streetscape Improve, other, flower, baskets"; "Public Art"; and "JWP Upgrade: Planters, gateway, other".*

**FY 2012-2013**

**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:** *CUMCBD met this requirement. See table below.*

Service Category	Management Plan Budget	% of Budget	FY 2012-2013 Budget	% of Budget	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$260,675	63.0%	\$285,420	67.8%	+4.8%
District Identity and Street Improvements	\$50,500	12.0%	\$75,470	17.9%	+5.7%
Administrative Expenses	\$65,000	16.0%	\$34,165	8.1%	-7.6%
Contingency Reserve	\$37,325	9.0%	\$25,888	6.2%	-2.9%
<b>TOTAL</b>	<b>\$413,500</b>	<b>100%</b>	<b>\$420,943</b>	<b>100%</b>	

**BENCHMARK 2:** Whether five percent (5%) of actuals came from sources other than assessment revenue

**ANALYSIS:** *CUMCBD met this requirement. Assessment revenue was \$426,004 or 86.9% of actuals and non-assessment revenue was \$64,083 or 13.1% of actuals. See table below.*

Revenue Sources	FY 2012-2013 Actuals	% of Actuals
Special Benefit Assessments	\$426,004	
<b>Total assessment revenue</b>	<b>\$426,004</b>	<b>86.9%</b>
Government Grants		
Contributions/Grants	\$57,352	
In-Kind rent	\$6,000	
Interest Earned	\$731	
<b>Total non-assessment revenue</b>	<b>\$64,083</b>	<b>13.1%</b>
<b>Total</b>	<b>\$490,087</b>	<b>100%</b>

Non-assessment revenue applied to 5% General Benefit requirement

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

**ANALYSIS:** *CUMCBD did not meet this requirement.. CUMCBD received non-assessment revenue that well exceeded their five percent (5%) requirement. These non-assessment revenues were allocated to Public Rights of Way and Sidewalk Operations.*

Service Category	FY 2012-2013 Budget	% of Budget	FY 2012-2013 Actuals	% of Actuals	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$285,420	67.8%	\$353,584	78.5%	+10.7%
District Identity and Street Improvements	\$75,470	17.9%	\$62,417	13.9%	-4.1%
Administrative Expenses	\$34,165	8.1%	\$34,410	7.6%	-0.5%
Contingency Reserve	\$25,888	6.2%	-	0.0%	
<b>TOTAL</b>	<b>\$420,943</b>	<b>100%</b>	<b>\$450,411</b>	<b>100%</b>	

**BENCHMARK 4:** Whether CUMCBD 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:** *CUMCBD did not meet this requirement. CUMCBD did not indicate carryforward funds and the allocation of these funds in their Annual Report. OEWD requested that CUMCBD provide a letter stating the carryover disbursement along with the designated projects. See attached letter from Castro Upper Market CBD dated January 20, 2015. 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 2012-13 Carryover Disbursement</b>	<b>\$476,076</b>
Designated Projects for 2013-14	
6 months Cash Flow:	\$200,000
District Identity & Streetscape Improvement	\$149,025
Public Rights of Way and Sidewalk Operations	\$38,237
Administration/Contract Renewal	\$70,000
Contingency/Unrestricted	\$18,814
<b>Total Designated Amount for 2013-14</b>	<b>\$476,076</b>

### Findings and Recommendations

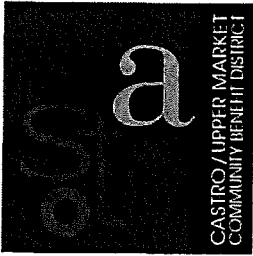
Within the review periods of and FY 2009-10, FY 2010-11, FY 2011-12, and FY 2012-13, the Castro Upper Market CBD generally met the expectations and requirements as set by the California Street and Highways Code Section 36650-36651; and the Agreement for the Administration of the "Castro Upper Market Community Benefit District."

Per their management plan CUMCBD's non-assessment revenue must be at least five percent (5%) of their total revenue. In FY 2009-2010 and FY 2012-2013 CUMCBD exceeded their General Benefit requirement of five percent (5%) by raising their non-assessment revenue to \$141,057 and \$64,083. These increases in funding explain the high variances between the budget to actuals, in FY 2009-2010, for the PROWSO and Administrative and Corporate Operations, as these additional monies were allocated to these program areas. Accordingly, in FY 2012-2013 the high variance between the budget to actuals for PROWSO is explained by the additional funds available to CUMCBD. In conclusion, while OEWD is charged with noting any variances above or below 10 percentage points, the office must note that these variances are appropriate as the additional funds allocated to these program areas were generated from non-assessment dollars.

In FY 2010-2011 assessment revenue was \$404,381 or 96.7% of actuals and non-assessment revenue was \$13,758 or 3.3% of actuals. We recommend that the CUMCBD continue to work diligently to meet their 5 percent (5%) general benefit requirement.

### Conclusion

Castro Upper Market CBD has performed well in implementing their service plan. Castro Upper Market CBD has continued to successfully market and produce events such as *Live!* In the Castro, and Harvey Milk Day. Castro Upper Market CBD has increased their opportunities in partnering with community stakeholders and numerous municipal agencies for the implementation of the Castro Street Design Project. Castro Upper Market CBD has an active board of directors and committee members; and OEWD believes the Castro Upper Market CBD will continue to successfully carryout their mission and service plans.



584 Castro Street #336  
San Francisco, CA 94114  
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www.facebook/  
castrocbd  
@visitthecastro

January 20, 2015

Brytanee Brown  
OEWD City Hall Room 448  
San Francisco, CA 94102  
Sent via email

Dear Brytanee,

Thank you for the opportunity to update the information in the Castro/Upper

Market Community Benefit District's previous annual reports. The information you requested is as follows:

• **FY 2011-12 Assessment Methodology:**

0.0851500 per sq. ft. of lot size + 9.448800 per linear foot of lot frontage + 0.11980300 per sq. ft. of non-excepted building area

• **FY 2012-13 Carryforward:** \$476,076 in net assets shown in the CPA review dated June 30 2013 is all cash and is broken down as follows:

- |   |           |
|---|-----------|
| - 6 Months Cash Flow:                           | \$200,000 |
| - District Identity & Streetscape Imprvmt.:     | \$149,025 |
| - Public Rights of Way and Sidewalk Operations: | \$ 38,237 |
| - Administration/Contract Renewal:              | \$ 70,000 |
| - Contingency/Unrestricted:                     | \$ 18,814 |

If there is any other information you may need, please contact me.

All My Best,

Andrea Aiello  
Executive Director

cc: Castro/Upper Market Community Benefit District Board of Directors



RECEIVED VIA EMAIL  
01/30/2015

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San Francisco, CA 94114  
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January 30, 2015

Crezia Tano  
Senior Project Manager, OEWD  
City Hall Room 448  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102

Dear Crezia,

The Castro/Upper Market Community Benefit District's Annual Report dated 2011 is actually the annual report for FY 2009 - 10. The financials in the report are for fiscal year ending June 2010. Labeling the report 2011, was an oversight.

Thank you.

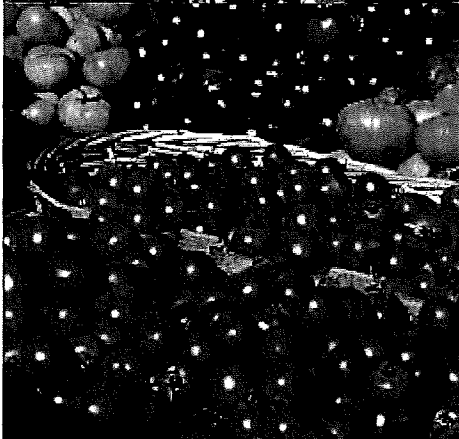
Sincerely,

Andrea Aiello  
Executive Director

cc: Andres Power, Legislative Aide, Supervisor Scott Wiener, District 8  
Erica Major - Clerk - Government and Audit Oversight

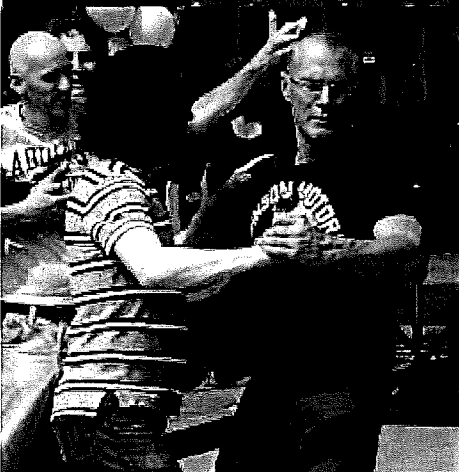


# Castro / Upper Market Community Benefit District



## ANNUAL REPORT

# 2011



**OUR MISSION:** The mission of the Castro/Upper Market Community Benefit District is to provide services that improve the quality of life in the neighborhood, emphasizing clean, safe, beautiful streets. The CBD also promotes the area's economic vitality, fosters the Castro's unique district identity, and honors its diverse history.



## Harvey Milk Plaza Beautification Completed

After spending recent years looking unkempt and forlorn, Harvey Milk Plaza is sporting new plants, fresh color and public seating, making the community space more inviting to neighbors and visitors alike.

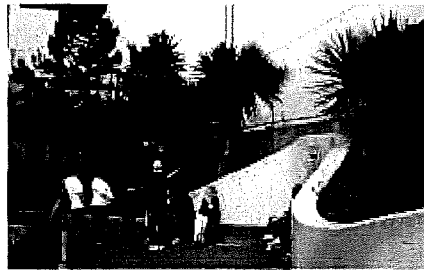
After area residents stressed the need for plaza improvements during community feedback sessions held in 2008, the Castro/Upper Market Community Benefits District (CBD) took action.

The resulting CBD Neighborhood Beautification and Safety Plan proposed upgrading Harvey Milk Plaza, and the CBD began exploring various planting possibilities and ways to beautify the plaza. Landscape architect Scott Cataffa, of CMG Landscape Architecture, contributed his services pro bono to develop a landscape plan, design seating, and assist the CBD in shepherding the project through the city's approval process.

Two-thirds of the funding for the plaza improvements came from a \$58,147 Community Challenge Grant obtained by the CBD, which also contributed \$28,246 to the project. In April and May

of 2010, the concrete planter boxes surrounding the plaza were replanted with a variety of succulents and other drought tolerant plants.

A curvaceous, purple metal bench was installed in the plaza in June 2010, making it a welcoming spot for those who want to catch some sun, meet friends there, or people-watch. A new bike rack was also installed nearby.



## GLBT History Museum Opens in Castro

With fanfare and TV lights blazing, the first U.S. museum dedicated to the history of gay, lesbian, bisexual and transgender people premiered in the heart of the Castro district in January.

The GLBT History Museum, located at 4127 18th Street, showcases items from the GLBT Historical Society's archives, such as Harvey Milk's bullhorn, historical photos, posters, clothing, and other significant artifacts from a century of GLBT life.

The Historical Society anticipates the museum will attract thousands of visitors each month. Funding for the museum came from a \$100,000 grant from the City of San Francisco, and a \$50,000 grant from Levi Strauss, the San Francisco-based jeans manufacturer. Additionally, the Historical Society has received a discounted lease from the Walgreen's Corporation.

**The museum's hours are:  
Wednesday-Saturday,  
11:00 a.m. to 7:00 p.m., and  
Sunday, noon to 5:00 p.m.**

## Castro Ambassadors Slated to Welcome Tourists

A new volunteer program of Castro Ambassadors, providing neighborhood information, helpful directions, and tips on resources to visitors and residents alike, will be launched in June 2011, just in time for the summer tourist season.

Sponsored by the Castro/Upper Market Community Benefit District (CBD), the pilot Ambassador Program is scheduled to run from June 1 through October.

Prior to June, the volunteer Ambassadors will receive basic training about the Castro area, its amenities and history. The pilot

calls for them to be deployed in pairs in the central business district on Fridays,



Saturdays and Sundays. They will each wear a logo item (for example, a jacket or vest) identifying them as volunteer Castro Ambassadors. They will be equipped with street maps, a Castro guide, and current information on events and attractions in the neighborhood.

Approximately 15 people have volunteered to participate so far. The CBD is looking for more local residents who want to welcome visitors, provide pedestrians with directions, and show pride in the Castro community. If you are interested, email the CBD's Executive Director, Andrea Aiello, at: [execdirector@castrocbd.org](mailto:execdirector@castrocbd.org).



## Changes in Membership of Board of Directors

The Castro/Upper Market CBD welcomes the following new Board members: Joel Bubeck, a residential property owner in the district; Blake Smith, manager of Gold's Gym; and Jim Laufenberg, a realtor at Coldwell Banker.

The Board of Directors also thanks for their service on the board the following departing members: club owner Greg Bronstein and service station owner DeJuana Joseph.

## CBD Annual Report 2011

**Editor:** Andrea Aiello, Executive Director, Castro/Upper Market CBD  
**Writer:** Pauline Scholten, Secretary, Castro/Upper Market CBD  
**Design/layout:** [www.clubcardprinting.com](http://www.clubcardprinting.com)

**STATEMENT OF FINANCIAL POSITION**  
June 30, 2010

<b>ASSETS</b>	\$ 193,732
Cash and cash equivalents	110,123
Certificate of deposit	47,609
Assessments receivable	56,851
Grants receivable	
Prepaid expenses	
<b>Total Current Assets</b>	<b>\$ 408,315</b>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>	
Accounts Payable and accrued expenses	\$ 30,127
<b>Total Liabilities</b>	<b>30,127</b>

**Contingencies\***

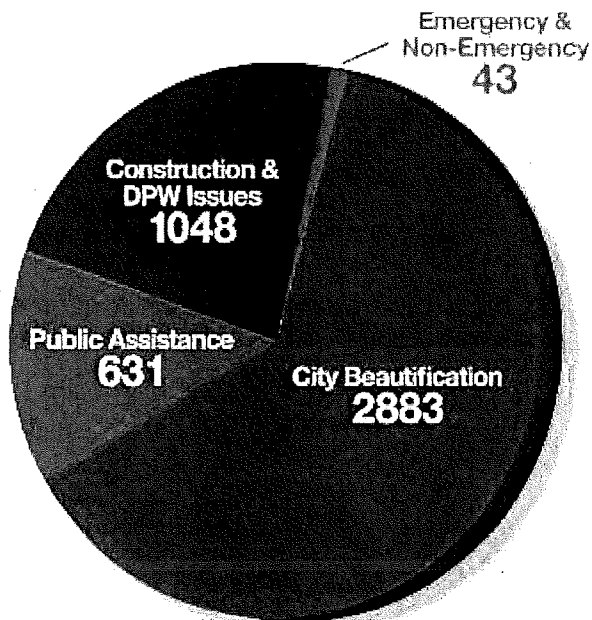
<b>Unrestricted Net Assets</b>	
**Board designated	365,900
Other unrestricted	13,188
<b>Total Net Assets</b>	<b>378,188</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 408,315</b>

\* **Contingencies**- Special benefit assessments are received under a contract with the City and County of San Francisco and represent approximately 75% of the Organization's total revenues. Under the terms of the contract, the City and County can suspend distributions and ultimately terminate the contract if the Organization fails to provide adequate services to the District or fails to perform other responsibilities. The contract expires on December 31, 2020 and could be terminated at an earlier date if the Castro/Upper Market Community Benefit District is disestablished by a vote of more than 50% of the assessed owners.

\*\* **Board designated net assets** - Board designated net assets represent unrestricted net assets allocated by the Board of Directors for the following purposes at June 30, 2010:

Total Available	\$ 378,188
Mandated 6 Month Reserve	\$ 165,000
Streetscape FY 2010-11	\$ 11,506
Unforeseen Expense FY 2010-11	\$ 5,000
Streetscape Improvement (public art, greening throughout district)	\$ 196,682

**2010 Reported Sidewalk Beautification and Cleaning Related Services**



**STATEMENT OF ACTIVITIES**  
For the year ended June 30, 2010

**Support and Revenue**

<b>Support</b>	
Government Grants	\$114,666
In-kind support	\$16,120
Public support	\$7,600
<b>Total Support</b>	<b>\$138,386</b>

<b>Revenue</b>	
Assessment revenue	\$428,325
Interest income	\$2,671
<b>Total Revenue</b>	<b>\$430,996</b>
<b>Total Support and Revenue</b>	<b>\$569,382</b>

**EXPENSES**

Program Services	\$536,910
General and administrative	\$28,204
Fund-raising	\$2,178
<b>Total Expenses</b>	<b>\$567,292</b>

**Change in Net Assets** \$2,090

**Net Assets, beginning of year** \$376,098

**Net Assets, end of year** \$378,188

**Assessment Methodology**

The Castro CBD is funded through an annual assessment on the property in the district. Castro CBD assessments, paid by individual property owners, are based on the following factors:

- Linear frontage
- Lot size (land area)
- Building square feet
- Building use

Property Variable	Annual Costs
Linear Frontage	\$8.55203 per linear foot
Lot Size	\$0.075282 per square foot
Building Square Feet (retail space, hotels, motels, visitor related; office and commercial uses, independent, free standing parking structures; plus ground floor residential)	\$0.133882 per square foot

This pie chart depicts the reported efforts by the CBD's clean team to keep the Castro/Upper Market District a clean and welcoming environment. **City Beautification** efforts include graffiti removal, flyer and sticker removal, topping off overflowing trash cans, repainting public property, minor landscaping, requests for scrubs, debris removal and sweeping. **Public Assistance** efforts include cleaning up after overnight campers, asking those who are trespassing to move along (only when no trespassing signs are posted and valid), removal and disposal of dirty needles. **Construction and DPW** efforts include working closely with DPW on removal of shopping carts, illegal dumping, safety hazards and extreme vandalism, construction related debris, cardboard and pallets. **Emergency/Non-Emergency** efforts refers to calls made by the clean team.

## 17th Street Mini-Plaza Lauded, Rededicated and Named

The Castro's trend-setting 17th Street mini-plaza received lots of attention in 2010, including laudatory articles, colorful landscaping improvements, fresh new furniture, a transition to permanent park status, and a new name, Jane Warner Plaza.

The Castro's mini-park was one of four San Francisco pedestrian plazas noted in a May 2010 article in national *Parade* magazine that reported more cities, including New York and Atlanta, were encouraging 'loitering' by creating outdoor seating areas, mini-parks, and plazas. The article stated, according to research by New York non-profit Transportation Alternatives, that outdoor seating areas "boost foot traffic by 20%, leading to 10% more retail sales," and increase property values by 7%. San Francisco's mini-park trend also received a "marvelous" in the February 2011 *Sunset* magazine.

Located at the busy intersection of 17th, Castro and Market Streets, the green space has been enthusiastically embraced by the community, and earned kudos from the *S.F. Chronicle's* Urban Design Critic John King, since its launch in May 2009 as a pilot park project. Many of its fixtures, however, were not built to be permanent and began disintegrating as months passed.

When the plaza received city approval to become permanent in 2010, Seth Boor of Boor Bridges Architecture contributed his services pro bono to redesign the plaza as a

permanent space, contributing the technical drawings and overseeing the work. Working with the City and the Castro/Upper Market Community Benefit District (CBD), Boor designed improvements including new concrete planter boxes filled with shrubs and flowers, dozens of large glazed jars filled with green plants, and special surfacing of the plaza area.

New plants were purchased at a discount from Flora Grubb Gardens. Planting days were held in April and May, with over 50 volunteers helping from local groups such as the CBD, Friends of the Urban Forest, and the S.F. Great Streets Project. The finishing touch on the upgrade was a new plant-laden gate on the Castro Street side of the plaza.

The plaza was rededicated with music and speeches on May 22, 2010. It was praised as a successful urban space greening project by a variety of speakers including S.F. Supervisor Bevan Dufty, Assemblyman Tom Ammiano, and Andrea Aiello, Executive Director of the Castro/Upper Market Community Benefits District. The S.F. Lesbian/Gay Freedom Band and San Francisco Cheer provided music and entertainment preceding the festivities.

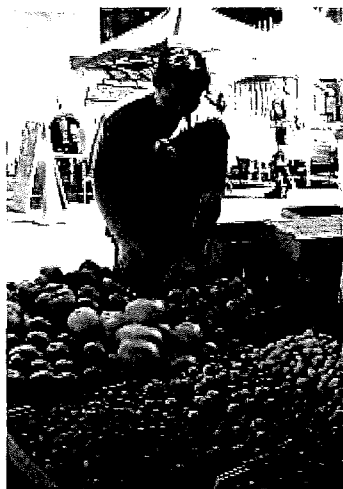
The majority of the plaza improvements were funded by a \$56,500 Catalytic Commercial District Capital Grant received in 2009 from the Office of Economic and

Workforce Development. The Castro/Upper Market Community Benefit District (CBD), which oversees and pays for maintenance of the space, also contributed funds for new tables and chairs throughout the plaza.

In October 2010, the S.F. Board of Supervisors unanimously approved a resolution naming the popular community space Jane Warner Plaza, in honor of the well-known Patrol Special police officer. Warner, often called simply "Officer Jane" by residents during her almost 20 years patrolling the Castro and neighboring areas, died in May 2010 of cancer. Supervisor Dufty sponsored naming of the plaza in her honor.



## Castro Farmers Market Means Healthy Meals For District



Its official: for more opportunities to buy farm-fresh fruits and vegetables and eat nourishing meals, live in the Castro/Upper Market neighborhood. According to a Community Vital Signs in San Francisco study released in September 2010 by a consortium of health groups, Castro/Upper Market residents have a greater chance to eat healthy meals because:

- There are fewer fast food restaurants in the Castro than most other S.F. areas
- There is higher percentage of fresh produce stores, supermarkets and farmers markets in the district
- More than 80 percent of Castro/Upper Market residents live within half a mile of a farmer's market

The two-year-old Castro Farmers Market, located on Noe Street between Market and Beaver, has proved so popular that instead of ending in October it was extended into December and will start up again a month earlier than last year. The 2011 Castro Farmers Market will run **March 16 through December 21, every Wednesday from 4 PM to 8 PM.**

## District Celebrates 1st Milk Day

San Francisco's Castro district, the neighborhood that gay civil rights pioneer Harvey Milk championed and called home, celebrated California's first annual Harvey Milk Day on May 22, 2010, with disco music, many speeches, a new sidewalk plaque, historical displays, a street fair, and a variety of other events. May 22, 2010, would have been Milk's 80th birthday.

**Dedication of New Harvey Milk Sidewalk Plaque** – A new bronze sidewalk plaque, featuring Harvey Milk's profile and a quote from Milk, was dedicated on May 22nd with music, confetti and speeches outside of Milk's former camera store and residence at 575 Castro Street. The creation and installation of the plaque was funded and overseen by the Castro/Upper Market Community Benefit District.

**Milk & Cookies Street Fair and Civil Rights Mural Dedication** – The Harvey Milk Civil Rights Academy, the Castro's local public elementary school, dedicated on May 22nd a colorful, hand painted mural of Milk (located on the front of the school on 19th and Diamond Streets).

**Milk Day Historical Window Displays and Promotions** – The first annual Harvey Milk Day was celebrated throughout the district with the public showing of historical memorabilia and pictures from the 1970's, Milk-themed window displays, and special promotions by many merchants.



## S.F. Patrol Specials Provide Extra Policing for Castro Plazas

Dealing with "quality of life" issues in the Castro's popular plazas, the Castro/Upper Market Community Benefit District piloted a program in early 2010 with S.F. Patrol Special Police to provide policing in Jane Warner Plaza and Harvey Milk Plaza during specified late afternoon and evening hours.

The monthly reports provided by the Patrol Specials showed that top issues in the district included fights, illegal food carts, aggressive panhandling, shoplifting, and a number of medical emergencies. The Patrol Specials' pilot, dealing with crime prevention and quality of life issues during the plazas' most active hours, was given a six-month extension by the CBD board in August.

After extensive discussions with the Castro's late night entertainment venues, the board agreed in February 2011 to also contribute towards an extension of late night hours for Patrol Special officers in the district. The focus of the additional policing will be to address concerns about noise, late night activity, and similar issues that emerge around the 2 a.m. bar closing time. The CBD contributes at total of \$800 per month towards S.F. Patrol Special coverage in the Castro area.

## Become a Castro Block Captain

Do you want to help keep the Castro Clean and Safe?  
**Become a Castro Block Captain!**

Block Captains serve as the eyes of their block, alerting the CBD of:

- Spills and debris dumping on the sidewalk
  - Graffiti or tagging
  - Human or animal feces
  - Hazardous situations
- People in need on the street

**To report an issue during the day:** call Castro CBD Dispatch 415-559-8698 and tell them about it (Monday – Sunday 9:00 a.m. – 6:00 p.m.)

**To report an issue after hours:** call Castro CBD Dispatch 415-559-8698 and leave a voice mail  
**After hours urgent issues:** Call 311 – tell them this is URGENT

## THANK YOU!

The Castro/Upper Market CBD Board of Directors thanks the following community members and property owners for their commitment to the neighborhood:

- **Kent and Edna Jeffrey** for generously donating to the CBD garage space at their Noe Center property for storage of our cleaning equipment and supplies. This centrally located space has proven to be invaluable. We could not maintain the cleaning services we do without this generous donation from the Jeffrey family.
- **Paul Smith and John Meranda** for their volunteer work watering plants and general cleaning at the Jane Warner Plaza
- **David Kearney and the Herth Real Estate Volunteers** for their work at Harvey Milk Plaza, performing watering, weeding and general cleaning tasks.
- **Robert Miller**, Founder of the Bring Baskets to Castro St., for spearheading a campaign to bring hanging flower baskets to the neighborhood.
- **Dennis Ziebel and Bill Pung**, co-owners of Orphan Andy's restaurant for the outstanding support, many hours of work, and in-kind donations they put into maintaining the Jane Warner Plaza area. Their contributions include water to keep the plants alive, electricity for the decorative lighting, weeding and watering plants, cleaning and maintaining the tables and chairs, and acting as the eyes and ears of the Plaza.

## Rainbow Honor Walk Moves Forward

The names of the first 20 historical GLBT figures to be celebrated with sidewalk plaques installed throughout the Castro district were announced in February by the Rainbow Honor Walk steering committee. The 14 men and six women to be honored with plaques included Tennessee Williams, Oscar Wilde, and San Francisco disco diva Sylvester James.

The non-profit Rainbow Honor Walk organization is currently in the design and fundraising stage of the project. The proposed walk, which would eventually contain hundreds of names, would run up Market from Octavia Boulevard to Castro Street and down Castro to 19th. The organization plans to begin installing plaques this year.

The Castro/Upper Market Community Benefit District is serving as Fiscal Agent for the Rainbow Honor Walk. Tax deductible donation checks may be made to the "Castro Community Benefit District" (please note "Rainbow Honor Walk" on the check). Send donation checks to: Rainbow Honor Walk, 584 Castro Street - #113, San Francisco, CA 94114. Alternatively, you can go to the Castro/Upper Market CBD's website at [www.castrocbd.org](http://www.castrocbd.org) and click the Rainbow Honor Walk link to make a tax deductible donation through Pay Pal.

## Flower Baskets in the Castro

The CBD, working with volunteer and designer, Robert Miller, has developed a Hanging Flower Basket program to bring colorful flower baskets to the Castro district.

Funded by private donations, the program would enable any neighborhood or block in the district to raise money to have flower baskets installed and maintained for two years. The CBD will act as fiscal sponsor for the tax deductible donations and will provide administrative support for the program, working with a local vendor who will produce, hang, and water the baskets.

The CBD's flower basket program does require that, before a basket can be hung, enough funds be raised up front for two years of maintenance of the basket. Fundraising for Flower Baskets on Castro Street is going on now. To make a tax deductible contribution to Flower Baskets on Castro Street, please see the Castro CBD website at [www.castrocbd.org](http://www.castrocbd.org)

## Do You Have Questions About the Castro CBD or the Neighborhood?

The CBD's website can answer them!

Our website includes:

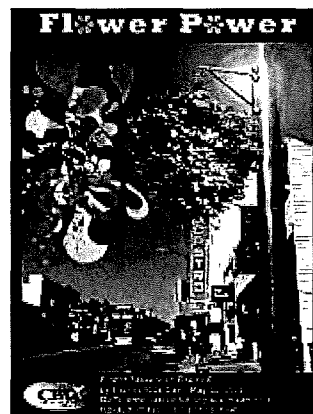
- Contact information for CBD, and for our cleaning services
- Description of our services.
- Contact information for our cleaning services.
- Property owner information: complying with City policies, links and phone numbers to important City agencies.
- Board of Director's meeting notices, minutes, agendas.
- History of the neighborhood.
- Neighborhood Beautification and Safety Plan.
- CBD documents.
- Report an issue e-form.
- Special neighborhood events.

visit [www.castrocbd.org](http://www.castrocbd.org)

## Email Addresses Needed!

Help us communicate with you more often. The Castro CBD is collecting email addresses to enable us to send out an e-newsletter and other communication to you. Please go to [www.castrocbd.org](http://www.castrocbd.org) and sign-up to receive electronic communication from the CBD.

Your information will be kept confidential. The CBD will **NOT** share any electronic or phone contact information with any other organizations, agencies or individuals.



**Flower Power**

The Castro CBD is seeking significant donations to fund the "Bring Baskets to Castro Street" beautification project.

The fund will install 14 beautiful baskets that will hang from light poles in the 2-block Castro area.

A colorful variety of continuously-blooming flowers will grow through the years and provide a consistent and unified sense of pride.

Visit [www.castrocbd.org](http://www.castrocbd.org)

## CBD Community Partner Awards

Every few months, the Castro/Upper Market CBD recognizes a person or a business that through its exemplary actions has made a positive impact on the Castro/Upper Market community. Along with awarding each Community Partner a certificate of thanks, the CBD publicizes the awardee by buying an ad commending them in the Bay Area Reporter. The CBD also publicly acknowledges the Community Partner awardees at various events. In doing so, the CBD encourages others to make improvements in their part of the neighborhood and be a community partner. The Community Partner awardees for Summer/Winter 2010 were:

**CMG Architecture** for working closely with the CBD to beautify Harvey Milk Plaza. CMG Architecture provided pro bono landscape and architectural design services at Harvey Milk Plaza.

**Boor Bridges Architecture** for their pro bono architectural services in creating the Jane Warner Plaza (mini-plaza at 17th and Castro St.).

**Harvey's (500 Castro St)** for their work in keeping their iconic corner clean and welcoming. Every morning Harvey's hoses down their sidewalk, building and windows, maintaining a clean and welcoming environment.



## April Start Date for Duboce/Church Rail Improvement Project

A quieter and safer J-Church line is coming to the busy transit corridor at Church and Duboce streets. Work will begin in April 2011 on Church St. and progress westward on Duboce. The transit improvements will include:

- CBD funded artwork at the sidewalk bulb out on the northeast corner of Church & Market.
- New streetscape and pavement designs to make it safer for pedestrians, bike riders and transit users to use this busy corridor.
- New and improved transit platforms.
- New pedestrian lighting on both Duboce and Church Streets.
- A sidewalk bulb-out on Noe Street.
- A new cross-walk between the northeast corner of Market and Church (by the "Safeway stairs") and the northwest corner of Market and Church (at the corner between 14th and Market and Church St).
- Artwork that doubles as seating at the bus stop on the north east corner of Church and Duboce and on the outbound J-Church stop on Duboce Street.

## CASTRO CBD DISPATCH SERVICE

**415-559-8698**

Monday – Sunday  
9:00 a.m – 6:00 p.m.

You can help.

Call the CBD's Dispatch Service if you notice:

- Debris dumped or bad spills on the sidewalk
- City trash receptacles emptied on sidewalk
- Unsafe conditions on the sidewalk
- Dirty needles (Don't pick up dirty needles yourself!)
- People in need of City services

## Stop Graffiti, Earn Cash

Seeking help from the public in abating graffiti, S.F.'s Department of Public Works (DPW) is offering a \$250 reward to residents who provide information leading to the arrest and conviction of graffiti vandals. To be eligible for the reward, participants must file a police report, provide information that leads to an arrest, and cooperate with law enforcement during the investigation and any trial proceedings. Graffiti remains a persistent and expensive problem not only in the Castro but throughout the City. The DPW estimates it spent \$3.6 million on graffiti removal in 2010.

**To report an act of graffiti vandalism in progress:**

Dial 9-1-1 and file a police report

**To report to the police an act of graffiti vandalism that has already occurred:** Call the Police Non-Emergency telephone number at 415-553-0123 and request to meet with an officer and file a police report

**To have graffiti in the CBD painted out:** Dial 415-559-8492 and report the graffiti to the CBD's Dispatch Service.

**For information on the Graffiti Rewards program:** visit [www.sfdpw.org](http://www.sfdpw.org)

## CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT

584 Castro Street #336; San Francisco CA 94114

415-500-1181 • [www.CastroCBD.org](http://www.CastroCBD.org)

**Maintenance Dispatch Office** 415/559-8698

### Board of Directors

**President** Dominic Campodonico, JD • **Vice President** Tim Patriarca • **Secretary** Pauline Scholten  
**Treasurer** Herb Cohn, CPA • Joel Bubeck • Jim Laufenberg • Pat Sahagun • Gustavo Serina  
Blake Smith • Richard A. Sollitto, M.D. • Kenneth Wingard • **Executive Director** Andrea Aiello

Castro CBD Board of Directors meetings are open to the public and are held at 6:00 pm on the second Thursday of each month at 501 Castro St. Castro Community Room (above the Bank of America).

The Castro/Upper Market Community Benefit District is an IRS-approved 501c3 tax-exempt organization. The CBD can accept both unrestricted and restricted donations that are tax deductible to the donor. Donations and grants are welcomed from individuals, businesses, other tax-exempt entities, foundations, and government agencies. Checks can be sent to Castro/Upper Market Community Benefit District, 584 Castro Street #336; San Francisco CA 94114

### Bringing Vitality to Our Streets and Plazas



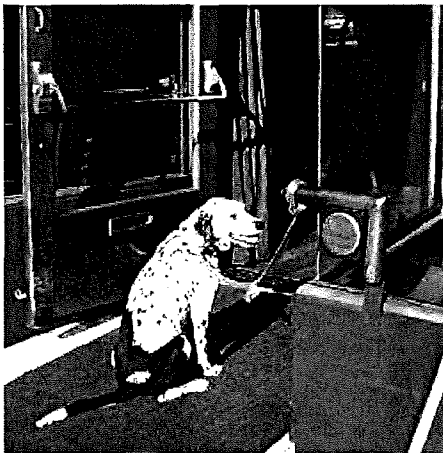
The Castro/Upper Market CBD brought music and dancing to the district this past year. Small concerts, bands and theatre could be found on weekends in the Jane Warner Plaza (aka 17th St. Plaza) and two street closure, Dancing in the Streets, events were held on Noe Street in September and October 2010. The entertainment was enjoyed by all.



**Castro/Upper Market Community Benefit District**  
**584 Castro Street #336**  
**San Francisco CA 94114**



# Castro / Upper Market Community Benefit District



**ANNUAL  
REPORT**

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**FY 2010-11**



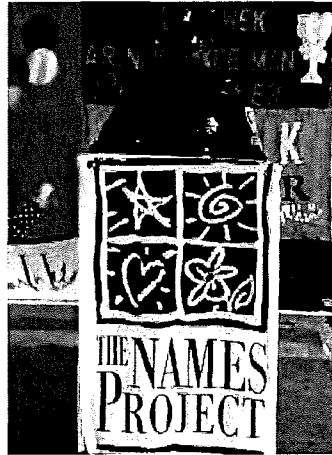
**OUR MISSION:** The mission of the Castro/Upper Market Community Benefit District is to provide services that improve the quality of life in the neighborhood, emphasizing clean, safe, beautiful streets. The CBD also promotes the area's economic vitality, fosters the Castro's unique district identity, and honors its diverse history.



## AIDS QUILT RETURNS TO THE CASTRO

The AIDS Quilt marked its 25th birthday in February 2012 by returning to the Castro for its largest showing in San Francisco since it left its Castro home on Market St. in 1999. The display opened on February 12th with a moving flag unfolding and "reading of the names" ceremony. Over 10,000 names were read over several days. The Jeffrey family donated the former Tower Records space at 2278 Market St. to show 35 quilt panels for eight days. Handmade quilt panels were also hung in four other locations in the Castro: Bank of America, Under One Roof, Body clothing shop, and Catch Restaurant. The display of quilts reminded many of the individuals lost and the continuing impact of AIDS in our lives.

Sponsors of / contributors to the quilt exhibition included: The Castro/Upper Market CBD; Catch Restaurant; Petyr Kane, owner of Body and Citizen clothing shops; Bank of America; Merchants of Upper Market Castro; Club Card; and the Jeffrey family.



## Hanging Flower Baskets

Funded through donations spearheaded by volunteers Emery Bushong and Bob Miller, the hanging flower baskets on Castro St. continue to bloom and bring color to the street. Tax deductible donations can be made to the Castro CBD (note flower baskets on the check) or through paypal via our website at [www.castrocbd.org](http://www.castrocbd.org).



### CBD Annual Report 2012

Editor: Andrea Aiello, Executive Director,  
Castro/Upper Market CBD

Writer: Pauline Scholten, Secretary,  
Castro/Upper Market CBD

Design/layout: [www.clubcardprinting.com](http://www.clubcardprinting.com)

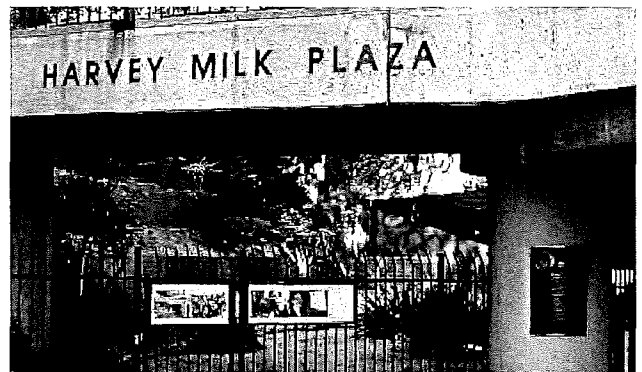


## Stolen Milk Plaza Plaque to be Replaced

A large brass plaque honoring San Francisco supervisor and gay rights activist Harvey Milk that was stolen from the Castro's Harvey Milk Plaza in October 2011 will be replaced this spring.

Monies for a replacement plaque were provided as a community grant by Pacific Gas and Electric Company in response to a grant request submitted by the Castro/Upper Market Community Benefit District.

The 3-by-2-foot brass plaque, bolted to a cement pillar near the entrance of the Castro Muni Station, features a picture of Milk and profile of his work. The plaque disappeared over the weekend of October 15th and has not been recovered. San Francisco police investigating the theft speculated that metal recyclers might have stolen the heavy plaque to cut it up and sell it for profit.



## Changes in Membership of CBD Board of Directors

The Castro/Upper Market CBD welcomes five new Board members:

**Scott Cataffa**, landscape architect and resident; **Mark Giberson**, manager Under One Roof; **Tom Owens**, architect, property owner in the district; **Bruce Smith**, IT Consultant, resident; **Dennis Ziebell**, co-owner Orphan Andy's and resident.

The Board of Directors thanks and remembers Board member **Dr. Richard A. Sollitto** who passed away in November 2011 after a short illness.

**STATEMENT OF FINANCIAL POSITION**  
June 30, 2011

<b>ASSETS</b>	
Cash and cash equivalents	\$
Assessments receivable	372,798
	64,941
Total Current Assets	
	<b>\$ 437,739</b>
<b>LIABILITIES AND NET ASSETS</b>	
Current Liabilities	
Accounts Payable and accrued expenses	
<b>Total Liabilities</b>	<b>\$ 28,254</b>
	<b>28,254</b>
<b>Contingencies*</b>	
Unrestricted Net Assets	
**Board designated	409,485
<b>Total Net Assets</b>	
<b>Total Liabilities &amp; Net Assets</b>	<b>409,485</b>
	<b>\$ 437,739</b>

\* **Contingencies**- Special benefit assessments are received under a contract with the City and County of San Francisco and represent approximately 97% of the Organization's total revenues. Under the terms of the contract, the City and County can suspend distributions and ultimately terminate the contract if the Organization fails to provide adequate services to the District or fails to perform other responsibilities. The contract expires on December 31, 2020 and could be terminated at an earlier date if the Castro/Upper Market Community Benefit District is disestablished by a vote of more than 50% of the assessed owners.

\*\* **Board designated net assets** - Board designated net assets represent unrestricted net assets allocated by the Board of Directors for the following purposes at June 30, 2011:

Total Available	\$ 409,484
Mandated 6 Month Reserve	\$ 165,000
Streetscape Improvement (public art, greening throughout district)	\$ 244,484

**STATEMENT OF ACTIVITIES**  
For the year ended June 30, 2011

<b>Support and Revenue</b>	
Support	
Contributions / Grants	\$9,119
In-kind support	\$3,500
<b>Total Support</b>	<b>\$12,619</b>
Revenue	
Assessment revenue	\$404,381
Interest income	\$1,139
<b>Total Revenue</b>	<b>\$405,520</b>
<b>Total Support and Revenue</b>	<b>\$418,139</b>
<b>EXPENSES</b>	
Program Services	\$351,602
General and administrative	\$33,641
Fund-raising	\$1,599
<b>Total Expenses</b>	<b>\$386,842</b>
<b>Change in Net Assets</b>	<b>\$31,297</b>
<b>Net Assets, beginning of year</b>	<b>\$378,188</b>
<b>Net Assets, end of year</b>	<b>\$409,485</b>

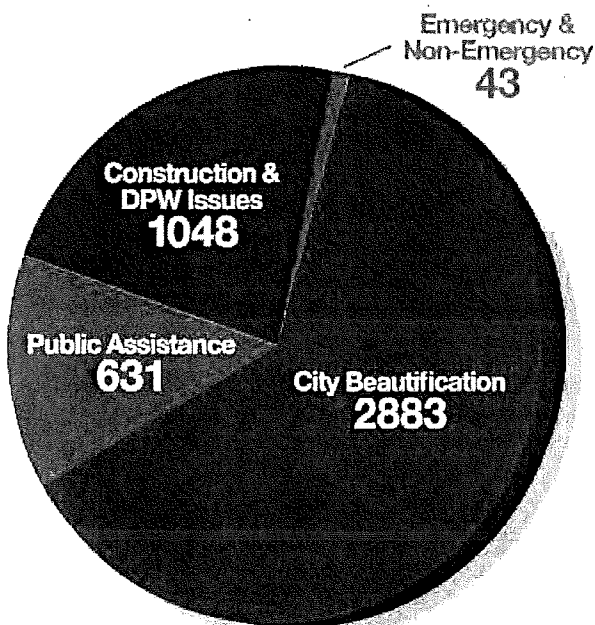
**Assessment Methodology**

The Castro CBD is funded through an annual assessment on the property in the district. Castro CBD assessments, paid by individual property owners, are based on the following factors:

- Linear frontage
- Lot size (land area)
- Building square feet
- Building use

Property Variable	Annual Costs
Linear Frontage	\$8.8963 per linear foot
Lot Size	\$0.08017 per square foot
Building Square Feet (retail space, hotels, motels, visitor related; office and commercial uses, independent, free standing parking structures; plus ground floor residential)	\$0.11278 per square foot

**2011 Reported Sidewalk Beautification and Cleaning Related Services**



This pie chart depicts the reported efforts by the CBD's clean team to keep the Castro/Upper Market District a clean and welcoming environment. **City Beautification** efforts include graffiti removal, flyer and sticker removal, topping off overflowing trash cans, repainting public property, minor landscaping, requests for scrubs, debris removal and sweeping. **Public Assistance** efforts include cleaning up after overnight campers, asking those who are trespassing to move along (only when no trespassing signs are posted and valid), removal and disposal of dirty needles. **Construction and DPW** efforts include working closely with DPW on removal of shopping carts, illegal dumping, safety hazards and extreme vandalism, construction related debris, cardboard and pallets. **Emergency/Non-Emergency** efforts refers to calls made by the clean team.

## Castro/Upper Market Names in the News

The Castro "has been my favorite place for a long time," enthused **Jane Wiedlin**, member of the Go-Go's pop group, in a February 26, 2012, profile in the *S.F. Chronicle*. She said she moved to the Castro two years ago for the sunny weather and local hangouts like **Castro Tarts** ("Try the Philly Cheesesteak.") and **Café Flore** ("The perfect place to meet someone and for people-watching in the Castro.").

According to a Spring 2011 *New York Times* article, San Francisco's "Pavement to Parks" program has been an inspiring success on many levels, but "there are some challenges," reported **Andrea Aiello, executive director of the Castro/Upper Market Community Benefits District**. The CBD helped to create and manages the two-year old Jane Warner Plaza at 17th and Castro Streets. Aiello described the plaza as one of the most successful collaborations between the Castro CBD and the City. She noted some of the issues posed by running a public space – but said of the plaza, "Generally, I think we're really happy with it."

In a "Best in the City" article featured in the June issue of 7x7 magazine, several Castro/Upper Market businesses were highlighted, including: **Books, Inc.** (275 Market), an independent bookstore that holds free weekly readings by local and

national authors; **Fiat Lux** (218 Church Street), a cozy boutique offering one-of-a-kind jewelry, clothing and accessories by local designers; and **Cliff's Variety** (479 Castro Street), for 75 years the place to find everything from plumbing parts to purple wigs.

**The Castro Theatre** (429 Castro Street) served as the inspiration for the recently released art book *Lost in the Dark: Portraits of San Francisco Movie Theatres*. In 2001, photographer R.A. McBride had the opportunity to spend days capturing on film the 1922 Art Deco movie palace. Entranced by the Castro, he spent the next several years making vivid portraits of historic and beautiful San Francisco movie theatres that have now been collected in a book.

"After only a year in existence, **Chef Melissa Perello's Frances** (3870 17th Street) has already acquired a Michelin star," reported *Foodism* magazine in its Summer 2011 issue. Describing the intimate Castro restaurant as a showcase for the young chef's "enormous talent," the magazine enthused over her crusty chickpea fritters and sumptuous Lumberjack Cake with walnut ice cream.

## Orphan Andy's Wins Award for Service

In May 2011, **Orphan Andy's** (3991 17th St.) received the Small Business Commission Award for District 8. The S.F. Small Business Commission teamed up with the Board of Supervisors and the Mayor to recognize small businesses which have made significant contributions to the fabric of their neighborhood. **Supervisor Wiener** congratulated **Dennis Ziebell** and **Bill Pung**, co-owners of Orphan Andy's, for being the eyes and ears for the Jane Warner Plaza 24/7. Orphan Andy's not only watches the Plaza, they keep it clean, provide critical gardening services, take care of the furniture and generally help ensure that the Plaza is a pleasant and welcoming place for residents and visitors.



**Dennis Ziebell, Bill Pung, Supervisor Wiener**

## S.F. Patrol Specials Provide Extra Policing

Through a collaborative relationship between the Castro/Upper Market CBD and businesses in the heart of the commercial district, the S.F. Patrol Special Police walk a beat 7 nights a week.



**Sunday – Wednesday**  
4:00 p.m. – 1:00 a.m.  
**Thursday – Saturday**  
4:00 p.m. – 3:00 a.m.

**Phone #:**  
415-559-9955

**Patrol Special Officers John Fitzinger, and Antjuan Taswell**

## Email Addresses Needed!

**Help us communicate with you more often.** The Castro CBD is collecting email addresses to enable us to send out an e-newsletter and other communication to you. Please go to [www.castrocbd.org](http://www.castrocbd.org) and sign-up to receive electronic communication from the CBD.

Your information will be kept confidential. The CBD will **NOT** share any electronic or phone contact information with any other organizations, agencies or individuals.

## Sunday Music in the Castro

Look for Sunday concerts and other outdoor performances this summer at the Jane Warner Plaza!

## Community Partner Awards

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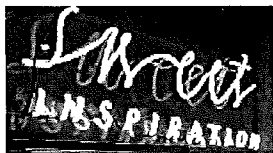
Every few months, the Castro /Upper Market CBD recognizes a business or a person that through its exemplary actions has made a positive impact on the Castro/Upper Market community. Along with awarding each Community Partner a certificate of thanks, the CBD publicizes the awardee by buying an ad commending them in Bay Area Reporter. The CBD also publicly acknowledges the Community Partner Awardees at various events. In doing so, the CBD encourages others to make improvements in their part of the neighborhood and be a community partner. The Community Partner awardees for 2011 were:



*As unique as San Francisco*

For organizing and providing volunteers for "Harvey Milk Luvin".  
A monthly volunteer clean-up effort at Harvey Milk Plaza.

**Our Partners in the Castro Ambassadors Program were:**



### Harvey Milk Family and Friends Celebrate 2nd Milk Day

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Stuart Milk, nephew of slain gay rights pioneer Harvey Milk, encouraged a crowd of approximately 200 assembled at Jane Warner Plaza to keep fighting for their rights during a rally and march celebrating California's second annual Harvey Milk Day on May 22nd. Other speakers included Dustin Lance Black, the writer of the Academy Award winning movie "Milk," local elected officials, and several close friends of Milk, who was assassinated in 1978.

Following the rally, the crowd and speakers marched two blocks down Castro Street to assemble in front of Milk's former camera store and residence at 575 Castro Street. Surrounding a memorial bronze sidewalk plaque funded and installed in 2010 by the Castro/Upper Market Community Benefit District, the crowd heard more speakers laud Milk's work and recall his love for the neighborhood he championed.

### CBD's Vision for Church St. Moves Forward with Church-Duboce Rail Improvement Project

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Construction work on the Church & Duboce Rail Improvement Project will continue through 2012, with project completion slated for March 2013.

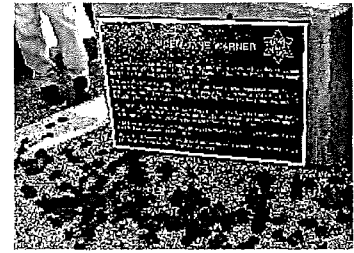
The Castro/Upper Market CBD has been working closely for several years with MTA and the Duboce Triangle Neighborhood Association to ensure necessary community improvements are included into this major transit improvement project. Some of these improvements include:

- The new crosswalk recently installed at Church and Market, enabling pedestrians to safely cross this intersection (north side of Market St.).
- Transit riders in this area will soon notice improved transit platforms and clearly demarcated pedestrian crossing areas between the transit platforms and the sidewalk.
- Additional pedestrian lighting will be installed on the 100 block of Church St.

## Jane Warner Plaque Dedication

A plaque honoring S.F. Patrol Special Officer Jane Warner, "Officer Jane", was unveiled on February 4, 2012. Supervisor Scott Wiener said: "Today, we dedicated the Jane Warner Plaza with a beautiful plaque honoring and remembering the work of the amazing Officer Jane Warner. For many years, Jane kept our neighborhood safe and made it a better place. We all miss her, and it's fitting for all who use this plaza to learn about Jane's life and significance."

Officer Warner, who passed away in May 2010 after a battle with ovarian cancer, patrolled the Castro for 18 years on behalf of local merchants. She was the CBD's first Patrol Special Officer.



## Keeping the District Clean – New CBD Dispatch Number: 415-402-0522

The CBD has a new phone number (415-402-0522) for its most important and visible service: Cleaning and Maintenance.

### Services the CBD provides include:

- Sweeping the sidewalk and gutters for every parcel in the district at least once every day, 365 days a year.
- Removing graffiti on public and private property as soon as possible after it is reported. (**\*Property owners need to sign a waiver so we can go on your property to remove graffiti.**)
- Dispatch services. Call 415-402-0522 to report any cleaning related, graffiti or safety hazards that you notice in the district. This includes dog poop, spilled food, human excrement, remnants of a homeless encampment, overflowing or dumped City trashcans, etc.
- Weeding and cleaning the tree wells in the district.
- Reporting instances of homeless encampments.



The Castro/Upper Market CBD removes graffiti from private property up to 9 feet high. \*To ensure we can remove graffiti on your property, you must complete a graffiti waiver, call 415-500-1181 for the form or go to [www.castrocbd.org/content/images/stories/misc/Graffiti\\_waiver\\_2-2012.pdf](http://www.castrocbd.org/content/images/stories/misc/Graffiti_waiver_2-2012.pdf)

## Rainbow Honor Walk Seeks History Plaque Designs

The Rainbow Honor Walk's board of directors has launched an international contest seeking design proposals for Castro district sidewalk plaques celebrating historical GLBT figures.

The design competition, which will run through May 1, seeks proposals for 3-by-3 foot bronze or terrazzo plaques that display the name, birth and death dates, and a brief description of the man or woman being honored. A judging committee of art and design specialists will select four final designs from the entries submitted. The Honor Walk's board will choose the competition's winner, who will be awarded \$1000.

A full set of guidelines on how to submit entries to the competition can be found at the non-profit project's website: [rainbowhonorwalk.org](http://rainbowhonorwalk.org).

The names of the first 20 historical GLBT figures to be honored were announced one year ago and included nine writers,

two artists, a handful of activists, one scientist, and San Francisco disco diva Sylvester James.

The educational walk, which would eventually contain hundreds of names, is planned to run up Market from Octavia Boulevard to Castro Street and down Castro to 19th. The organization hopes to begin installing plaques this year.

The Castro/Upper Market Community Benefit District is serving as Fiscal Agent for the Rainbow Honor Walk. Tax deductible donation checks may be made to the "Castro Community Benefit District" (please note "Rainbow Honor Walk" on the check). Send donation checks to: Rainbow Honor Walk, 584 Castro Street - #113, San Francisco, CA 94114. Alternatively, donors can use the Castro/Upper Market CBD's website at [www.castrocbd.org](http://www.castrocbd.org) (click the Rainbow Honor Walk link) to make tax deductible donations through Pay Pal.

## Do You Have Questions About the Castro CBD or the Neighborhood?

The CBD's website can answer them!  
Our website includes:

- Contact information for CBD, and for our cleaning services
- Description of our services.
- Property owner information: complying with City policies, links and phone numbers to important City agencies.
- Board of Director's meeting notices, minutes, agendas.
- History of the neighborhood.
- Neighborhood Beautification and Safety Plan.
- CBD documents.
- Report an issue e-form.
- Special neighborhood events.

visit [www.castrocbd.org](http://www.castrocbd.org)

## Volunteer Ambassadors Welcome 6000 Tourists to the Castro

Providing maps, helpful directions, sightseeing tips, and a warm welcome, the Castro Ambassadors volunteer group spent the summer of 2011 introducing their neighborhood to approximately 6000 tourists from around the world.

The Ambassador Program, organized and funded by the Castro/Upper Market Community Benefit District (Castro CBD), received highly positive reviews from visitors and local residents during its pilot run from mid-June to early October. Castro merchant leader Steve Adams lauded the Ambassadors as "one of the best things ever to happen to the neighborhood."

The focus of the program is to help visitors find their way and feel welcome in the community. In early June, approximately 30 volunteer Ambassadors received training in greeting visitors, street safety, and providing information about the area's amenities and history. Issued photo ID badges, "Castro Ambassador" jackets

and satchels full of tourist information, the volunteers were deployed in the central business district on Fridays, Saturdays and Sundays.

For many weekend visitors, stepping off the F-Line streetcar at its 17th street stop or exiting the MUNI station at Castro and Market, their first impression of the Castro was one of the friendly Ambassadors, asking them if they needed directions or information. Some of the most popular tourist questions:

- How do I get to...the top of Twin Peaks, Golden Gate Park, the beach, Harvey Milk's Store, the Golden Gate Bridge, the Haight?
- What is a good place to get... ice cream, coffee, donuts, fresh juice, breakfast, lunch, a meal outside?
- Where can I find...the nearest bathroom, an ATM, sunglasses, a MUNI pass, a phone charger, the lesbians?

Most of those assisted were very grateful. "You fell like an angel from heaven!" an Italian tourist told Ambassador Mari Olund when she offered help.

The Ambassadors kept track of their tourist encounters on tally sheets. Statistics compiled in October by Okan Sengun, the program's Volunteer Coordinator, included:

- Visitors Assisted – approximately 6000
- Busiest Month – August
- Total Hours Volunteered – 451 hours
- Most Hours by a Volunteer – 31 hours by Ambassador John Meranda

The CBD plans to continue the program in Summer 2012 and is looking for more local residents who want to welcome visitors to the Castro community and can commit to volunteering four hours a month.

If you are interested, email the CBD's Executive Director, Andrea Aiello, at: [execdirector@castrocdb.org](mailto:execdirector@castrocdb.org) or call 415-500-1181.



## Harvey Milk Call Center for LGBTQ Youth Launched

A new suicide prevention call center for lesbian, gay, bisexual, transgender, and questioning youth began operating in May 2011 in Harvey Milk's former camera store at 575 Castro Street, continuing the gay rights pioneer's legacy of responding to LGBT young people in need.

The Harvey Milk Call Center operates seven days a week, receiving phone calls from 11 PM to 11 AM. It is staffed by volunteers who are trained to provide free counseling to young people who are feeling lonely and isolated, questioning their sexuality or thinking about suicide. The call center is a joint partnership of The

Trevor Project, a national organization providing crisis intervention and suicide prevention to LGBT youth, and the Human Rights Campaign (HRC), a leading civil rights organization advocating equality for LGBT Americans.

The HRC has an HRC Action Center and Store at the site of Milk's former store and donated space for the call center in a back room that used to be Milk's office. They also will be making an annual \$10,000 donation to support the ongoing costs of the call center, which is staffed and run by The Trevor Project. The suicide prevention lifeline's number is 855-4-U-TREVOR

(866-488-7386).

A ribbon untying ceremony officially launching the call center was held on May 22nd, Milk's birthday and California's official day of recognition for the gay activist. Assassinated in 1978, Milk spoke before he died of receiving late night phone calls from closeted and suicidal young gays.

"You have to give them hope," Milk said, speaking of "young gay people" in a speech that year. "Hope for a better world, hope for a better tomorrow, hope for a better place to come to if the pressures at home are too great."

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## CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT

584 Castro Street #336; San Francisco CA 94114  
415-500-1181 • [www.CastroCBD.org](http://www.CastroCBD.org) • [facebook.com](https://www.facebook.com/castrocbd)

**Cleaning Related Dispatch #: 415-402-0522**

call with cleaning related problems in the district 24 hours a day.

### Board of Directors

**President** Gustavo Serina • **Secretary** Pauline Scholten

**Treasurer** Dennis Ziebell • **Board Members** Joel Bubeck • Dominic Campodonico • Scott Cataffa • Herb Cohn • Mark Giberson • Jim Laufenberg • Tom Owens • Tim Patriarca • Pat Sahagun • Bruce Smith  
Kenneth Wingard • **Executive Director** Andrea Aiello

Castro CBD Board of Directors meetings are open to the public and are held at 6:00 pm on the second Thursday of each month at 501 Castro St. Castro Community Room (above the Bank of America).

The Castro/Upper Market Community Benefit District is an IRS-approved 501c3 tax-exempt organization. The CBD can accept both unrestricted and restricted donations that are tax deductible to the donor. Donations and grants are welcomed from individuals, businesses, other tax-exempt entities, foundations, and government agencies. Checks can be sent to Castro/Upper Market Community Benefit District, 584 Castro Street #336; San Francisco CA 94114

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## Get Help – Free Graffiti Removal - Sign a Graffiti Waiver

If the City of San Francisco paints out your graffiti, it can cost you up to \$500, but we'll clean it up for free!

The Castro/Upper Market CBD's cleaning team removes graffiti at no charge. To take advantage of this service, all you need to do is fill out the enclosed graffiti waiver form and return it to the CBD. We do the rest.

The CBD's cleaning team patrols the district 365 days a year, sweeping the sidewalks and looking for graffiti on public and private property. Our cleaners remove graffiti from private property up to nine feet high.

But they will not clean off your graffiti unless you have a waiver on file with the CBD. We recently changed cleaning services and need a new waiver from all property owners. Even if you sent us a waiver in the past, you must complete a new one and send it to us so we can help you keep your building graffiti-free.

Don't let taggers and graffiti vandals deface your property and cost you money. Send in a CBD graffiti waiver today! Go to: [www.castrocbd.org/content/images/stories/misc/Graffiti\\_waiver\\_2\\_2012.pdf](http://www.castrocbd.org/content/images/stories/misc/Graffiti_waiver_2_2012.pdf) and download the graffiti waiver, or call the Castro CBD at 415-500-1181 to have graffiti waiver sent to you.



**Castro/Upper Market Community Benefit District**  
584 Castro Street #336  
San Francisco CA 94114

**CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT  
FINAL REPORT JULY 1, 1011- June 30, 2012**

**List of Assessments for New Fiscal Year by Parcel**

Submitted previously in a separate document.

**Services Implemented for FY 2011-12**

**Public Rights of Way and Sidewalk Operations**

- The Castro CBD put its cleaning and maintenance services out to bid this fall. Bid announcements were sent to ten companies including one non-profit organization. Five proposals were received. A committee of the Board reviewed the proposals and interviewed the top applicants. As a result of this process, the Castro CBD has changed its cleaning/maintenance contractor. The new contractor, 1<sup>st</sup> Building Maintenance began on February 1, 2012.
- The services performed include: Daily sweeping of sidewalks and gutters 365 days/year; spot power washing; calling in debris dumped; extra cleaning support after street events; quarterly steam cleaning; and dispatch service.
- Develop evaluation tool for cleaning services.

**Public Safety Services**

- The Castro CBD continues to work closely with the neighborhood organizations, and residents around issues of homelessness, and night time entertainment.
- Contract with S.F. Patrol Special Police to specifically patrol the Harvey Milk and Jane Warner plazas and the public restroom on Market St. in front of Safeway. The hours are: 4:00 p.m. – 1:00 Sunday – Wednesday and 4:00 p.m. – 3:00 a.m. Thursday – Saturday.
- The Castro CBD attends Castro After Dark meetings.

**District Identity and Streetscape Improvements**

- Castro CBD continues to maintenance Harvey Milk Plaza and Jane Warner Plaza. This includes organizing volunteers to maintain both plazas.
- Volunteers continue to make significant contributions to maintain Jane Warner Plaza. This includes assistance in gardening, cleaning, and furniture maintenance. Core volunteers include Orphan Andy's, The Café, and nearby residents.
- Herth Real Estate on Castro St. works closely with the Castro CBD in organizing monthly clean-up days at Harvey Milk Plaza (HMP). On average 4-5 volunteers turn out for these monthly clean-up days.
- Contracted with construction company and landscaper to build and plant 3 new concrete planters at Jane Warner Plaza.
- Sponsored live performances in Jane Warner Plaza.
- Branded live performances with new logo and other collateral; Live! In The Castro.



- Negotiated an agreement for dedicated community meeting space with developer at 376 Castro St. This community meeting space would be jointly managed by the Castro CBD, Eureka Valley Neighborhood Association and the Duboce Triangle Neighborhood Association.
- Castro Ambassadors continues for its second year. Castro Ambassadors are volunteers trained to greet and welcome tourists and visitors into the neighborhood. Ambassadors have developed Castro specific handouts, directions and maps and use these to assist tourists.
- Developed branding collateral for Castro Ambassadors including new uniforms, banners, etc.
- The Castro CBD developed parklet criteria/guidelines to assist Board members in evaluating parklet proposals.
- Flower basket fundraising activities for the year raised close to \$8000.
- Update CBD Facebook page, Twitter feed and website.

#### **Administrative and Corporate Operations**

- Developed new logo for Castro/Upper Market CBD and began rolling out branding.
- Ensure functioning of CBD and compliance with City contract and management plan.
- Ensure compliance with the California Brown Act.
- Recruited five new board members to Board of Directors.
- Monitor contracts and services. Assist contractors in problem solving as is necessary.
- Continue to update website.
- Held Board planning session to review and develop goals and objectives for the Executive Director.
- Continue as active member of CBD/BID Consortium.
- Support all working committees of the Board of Directors including: Streetscape, Services, Land Use, Board Development, Executive, Economic Vitality and Finance.

#### **Services Planned for FY 2012-13**

##### **Public Rights of Way and Sidewalk Operations; Public Safety**

- Finalize cleaning services evaluation tool and work with 1<sup>st</sup> Building Maintenance to implement tool.
- Monitor contract with 1<sup>st</sup> Building Maintenance to ensure compliance with contract.
- Finalize blog or other mechanism to post monthly cleaning reports
- Develop uniforms for clean team workers that clearly brand the Castro CBD.
- Promote CBD Dispatch Services throughout the district.
- Continually monitor the security services and challenges in the district and meet with the key community stakeholders, report on issues to the CBD Services Committee.
- Communication with SFPD on a regular basis.

- Participate in planning for Pink Saturday and Gay Pride 2013.

#### **District Identity and Streetscape Improvements**

- CBD to work on public art in the district.
- CBD will continue to make improvements as necessary in Jane Warner Plaza.
  - New planters
  - New gates for proper closure
  - Possible public art
- CBD will continue to work with MTA on the 14<sup>th</sup> St. bulb out.
- CBD will participate in holiday decorations in the district.
- Work with City and community on changes to Harvey Milk Plaza.
- Continue to activate Jane Warner Plaza with Live! In The Castro performances.
- CBD will continue to organize volunteers to help maintain Jane Warner Plaza and Harvey Milk Plaza.
- Through the Land Use Committee, CBD will continue to work closely with neighborhood organizations, property owners and developers on land use issues.
- CBD will continue to work with volunteers in the district on the flower basket campaign.
- Castro Street Sidewalk Widening project – collaborate with City and advocate as necessary for implementation.
- Develop new website and keep updated.
- Continue Castro Ambassadors, including recruiting and training new ambassadors.
- Develop economic vitality strategies, possibly including art in vacant store fronts, needs assessment or related activities, events/performances.

#### **Administrative and Corporate Operations**

- Ensure functioning of CBD and compliance with City contract and management plan.
- Ensure compliance with the California Brown Act.
- Recruit and train new board members to Board of Directors.
- Monitor contracts and services. Assist contractors in problem solving as is necessary.
- Develop campaign to educate property owners about the CBD; conduct special outreach efforts to Safeway, other large property owners and new developers.
- Develop management agreement for community space at 376 Castro St.

#### **CHANGES TO THE DISTRICT BOUNDARIES**

None

**Castro/Upper Market Community Benefit District, Inc.**  
**Profit & Loss**  
 July 2011 - June 2012

	<u>Total</u>
<b>Income</b>	
4000 Contributed Support	
4010 Special Benefit Assessments	
4011 Special Benefit Assessment Income	432,600.04
	<hr/>
Total 4010 Special Benefit Assessments	\$ 432,600.04
4020 Individual/Business Contributions	200.00
4210 Corporate/Business Grants	9,000.00
	<hr/>
Total 4000 Contributed Support	\$ 441,800.04
4025 Non-Profit Income	720.00
4035 Flower Basket donations	11,039.21
5000 Earned Revenues	
5310 Interest Earned	786.09
Total 5000 Earned Revenues	\$ 786.09
	<hr/>
<b>Total Income</b>	<b>\$ 454,345.34</b>
	<hr/>
<b>Gross Profit</b>	<b>\$ 454,345.34</b>
<b>Expenses</b>	
7000 Program Services Expense	1,457.50
7010 Contracts--Street Cleaning	230,408.75
7020 Contracts--Police Patrol Services	12,578.93
7030 District ID/Streetscape Improvements	22,945.37
7050 Grants to Other Organizations	1,648.00
	<hr/>
Total 7000 Program Services Expense	\$ 269,038.55
7025 Ambassador Program	7,973.64
7035 Flower Baskets	8,779.75
7060 Street entertainment	3,740.00
7200 Salaries & Wages	
7210 Officer & Director Salaries	84,000.00
Total 7200 Salaries & Wages	\$ 84,000.00
	<hr/>
7500 Other Personnel Expenses	
7510 Fundraising Fees	70.54
7520 Accounting Fees	6,900.00
7530 Legal & Professional Fees	5,000.15
7560 Administrative Services	3,338.28
Total 7500 Other Personnel Expenses	\$ 15,308.97
	<hr/>
8100 Non-Personnel Expenses	41.31
8105 Bank Service Charges	3.00
8130 Equipment/PO Box Rental	354.50
8140 Insurance--General Liability	300.00
8145 Licenses, Permits, Fees	95.00
8150 Mailing Services	463.01
8155 Office Supplies	305.90

8160 Postage and Shipping	116.16
8170 Printing and Copying	2,453.61
8180 Supplies & Materials	101.25
8185 Telephone	729.49
8190 Website/Internet Expense	4,852.50
<b>Total 8100 Non-Personnel Expenses</b>	<b>\$ 9,815.73</b>
8200 Occupancy Expenses	
8210 Rent, Parking or Other Occupancy	100.00
<b>Total 8200 Occupancy Expenses</b>	<b>\$ 100.00</b>
8300 Travel & Meeting Expenses	
8330 Parking/Tolls	6.00
8340 Conferences, Meetings, Conventions	1,456.29
<b>Total 8300 Travel &amp; Meeting Expenses</b>	<b>\$ 1,462.29</b>
8350 Entertainment Meals	25.55
8500 Miscellaneous Expenses	65.04
8505 Advertising/Promotional	589.50
8510 Board Meeting Expense	150.00
8520 Insurance—Non-Employee	1,550.00
8530 Computer Services	269.46
<b>Total 8500 Miscellaneous Expenses</b>	<b>\$ 2,624.00</b>
8550 Other Miscellaneous Service Cost	750.00
<b>Total Expenses</b>	<b>\$ 403,618.48</b>
<b>Net Operating Income</b>	<b>\$ 50,726.86</b>
Other Expenses	
9990 Contingency/Reserve	0.00
<b>Total Other Expenses</b>	<b>\$ 0.00</b>
<b>Net Other Income</b>	<b>\$ 0.00</b>
<b>Net Income</b>	<b>\$ 50,726.86</b>

Sunday, Jul 08, 2012 03:48:06 PM GMT-7 - Accrual Basis

**Castro/Upper Market Community Benefit District, Inc.**

**Balance Sheet**

As of June 30, 2012

	<u>Total</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1020 Checking Accounts	
1021 Cash in Bank--WFB Ckg	9,246.82
1022 Cash in Bank--SB&T Ckg	1,000.00
1023 Cash in Bank--BA Ckg	1,000.00
<b>Total 1020 Checking Accounts</b>	<u>\$ 11,246.82</u>
1030 Cash in MM/CDs	
1031 Cash in Bank--WFB MM	286,727.17
1032 Cash in Bank--SB&T MM	14,710.62
1033 Cash in Bank--BA CD	110,839.82
<b>Total 1030 Cash in MM/CDs</b>	<u>\$ 412,277.61</u>
<b>Total Bank Accounts</b>	<u>\$ 423,524.43</u>
<b>Accounts Receivable</b>	
1040 Assessments Receivable	64,940.87
1060 Grants Receivable	
1061 MOEWD Grant	0.00
1063 SF Study Center Ped Safety Grant	0.00
<b>Total 1060 Grants Receivable</b>	<u>\$ 0.00</u>
<b>Total Accounts Receivable</b>	<u>\$ 64,940.87</u>
<b>Other Current Assets</b>	
1095 Prepaid Expenses	0.00
1096 Prepaid Insurance	0.00
<b>Total Other Current Assets</b>	<u>\$ 0.00</u>
<b>Total Current Assets</b>	<u>\$ 488,465.30</u>
<b>TOTAL ASSETS</b>	<u>\$ 488,465.30</u>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 Accounts Payable	28,254.13
<b>Total Accounts Payable</b>	<u>\$ 28,254.13</u>
<b>Other Current Liabilities</b>	
2040 Deferred Assessments	0.00
2080 Deferred Grant Income--Restricted by Use	
2081 MOEWD Grant	0.00
2083 Pedestrian Safety Grant	0.00
<b>Total 2080 Deferred Grant Income--Restricted by Use</b>	<u>\$ 0.00</u>
2098 Loan Payable--Board Members	0.00
<b>Total Other Current Liabilities</b>	<u>\$ 0.00</u>
<b>Total Current Liabilities</b>	<u>\$ 28,254.13</u>

<b>Total Liabilities</b>	<b>\$ 28,254.13</b>
<b>Equity</b>	
<b>3800 Unrestricted Net Assets - Prior Years</b>	<b>409,484.31</b>
<b>Net Income</b>	<b>50,726.86</b>
<b>Total Equity</b>	<b>\$ 460,211.17</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 488,465.30</b>

Sunday, Jul 08, 2012 03:53:16 PM GMT-7 - Accrual Basis

			Annual Budget		
			Castro/Upper Market CBD		
			7/1/12 - 6/30/13		
<b>INCOME</b>					
Assesments			420,343		
Interest			600		
				420,943	
<b>EXPENSES</b>					
<b>District Identity Streetscape Improvement/Economic Vitality</b>					19%
% Contract ED Time 38%		31,970			
Streetscape Imprvmt		10,000			
Website		5,000			
Postage/Printing		4,000			
Promotions*		8,500			
Plaza Maintenance		6,000			
Castro Ambassadors		10,000			
				75,470	
<b>Cleaning &amp; Security/Safety</b>					68%
% of Contracted ED Time 38%		31,970			
Cleaning		238,150			
Safety		15,300			
				285,420	
<b>Administration</b>					8%
% of Contracted ED Time 24%		20,060			
Admin Labor		1,600			
Other Admin. Costs**		12,505			
				34,165	
<b>Contingency</b>					6%
Unanticipated expenses		4,815			
Economic Vitality undetermined		15,000			
uncollected assessments		6,073			
				25,888	
<b>Total Operating Budget Expenses</b>				<b>420,943</b>	
<b>Net Assets as of 6/30/11</b>				409,485	
<b>Draft Net Assets for FY 2011-12 Only</b>				30,310	
<b>Draft Total Net Assets as of 6/30/12</b>				<b>439,795</b>	
Mandatory Reserves				-165,000	
Contract for Renewal				-70,000	
JWP Upgrade: Planter, gateway, other				-64,485	
Strtsce. Improve, other, flower baskets				-30,000	
Public Art				-80,000	
Cleaning & Security				-30,310	
				0	

DETAILS								
* Promotions:								
	concerts/other	5000		** Other Administrative Costs				
	holidays/MUMC	2000		Insurance		1,850		
	Annual Party	1000		Travel		50		
	Castro St. Fair	500		Supplies		200		
	Total	8500		Telephone		840		
				Wireless Access		0		
				PO Box		300		
				Software		270		
				Legal		3500		
				Accounting		4000		
				Board Meeting Rm		300		
				Licenses and Fees		95		
				Community Partner		1,100		
						12,505		



# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT NEWSLETTER AND REPORT

so a

NEIGHBORLY

NEW AND

NOTEWORTHY

## WHAT'S INSIDE:

Castro Street to See Wider  
Sidewalks in 2014

*Live!* In The Castro Keeps  
the 'Hood Hopping

Clean & Safe

Happenings in the Castro

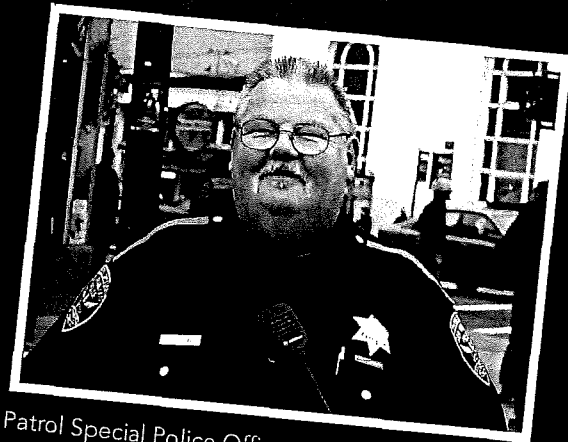
Hanging Flower Baskets

CASTRO CBD Receives Two  
City Grants

And more...



Improvements to Castro Street



Patrol Special Police Officer John Fitzinger



Castro Ambassadors



Mat Alber Live!

## CASTRO STREET TO SEE WIDER SIDEWALKS IN 2014

The new year will usher in exciting improvements for the Castro Commercial District. Cited as one of the most well known commercial business districts in San Francisco, the City has approved a budget of \$7 million to widen the sidewalks on Castro Street from 17th to 19th, adding street trees and new lighting, make improvements to the Jane Warner Plaza, and make pedestrian safety improvements to the Market and Castro intersection, see <http://www.sf-planning.org/index.aspx?page=3343> for additional details on the project. The CBD Board was unanimous in its support for this project. Among the reasons cited during our discussions were the belief that wider sidewalks will increase pedestrian traffic, make walking less congested, and result in more outdoor seating at restaurants and cafes.

The Board is considering funding additional beautification improvements, above the City's budget to this important project. These improvements may include LED lights and decorative crosswalks along the two block stretch. The LED lights could be programmed to change color as appropriate (i.e. pink for Pink Saturday, red for World AIDS Day). If funded the exact design for the crosswalks would be selected through a community process. Improvements such as these, improvements above the City's baseline, are examples of beautification improvements under the CBD's management plan approved by the property owners in 2005. The Board is weighing final costs and benefit to the community.



PROPOSED IMPROVEMENTS FOR CASTRO STREET 2014: 1. New Ginkgo Trees planted along curb 2. Relocated Muni and Roadway Light Poles 3. New Pedestrian-Scaled Lighting 4. Leaning Posts 5. New Bike Racks 6. Sidewalks Widened  $\pm 10$  feet 7. Rainbow Honor Walk Plaques

## LIVE! IN THE CASTRO KEEPS THE 'HOOD HOPPING

At the entrance to the historic Gay Capital of the World, *Live! In The Castro*, sponsored by the Castro/Upper Market CBD, brought free concerts all summer long to the Jane Warner Plaza. Most Saturday and Sunday afternoons Jane Warner Plaza was abuzz with visitors and residents enjoying these free concerts. Attendance ranged from an average of 150 people, while the Matt Albert concert had an overflowing crowd of 400 plus. People returned with friends week after week to enjoy great music, tourists stopped delighted to happen upon an "only in the Castro" event, and as word spread the number of people coming to the Castro for the free concerts continued to increase. By the end of the summer our surveys showed an average of 55% of attendees came to the concert intentionally rather than happening upon it as they were passing through.

More pictures and information on *Live! In The Castro* can be found on the CBD's website <http://www.castrocdb.org/index.php/live-in-the-castro>.

*Live! In The Castro* was partially funded by a \$10,000 grant from the City of San Francisco, and special thanks goes to our media sponsors The Bay Area Reporter and Swirl Radio.



Mat Alber Live!



Josh Klipp & the Klipptones



Andre Thiery

## CLEAN & SAFE

Cleaning the Castro/Upper Market is the CBD's top priority. Sidewalk sweepers start early every morning to clean the sidewalks and gutters before the neighborhood wakes up. The CBD Clean Team also weeds the tree wells, removes graffiti from private and public property, steam cleans the sidewalks on a regular basis and maintains a cleaning dispatch number 415-402-0522. This number can be called to report any cleaning/graffiti related issue in the district footprint (see map on opposite page) The Castro CBD is in close partnership with Recology and the City's Department of Public Works, ensuring that the district continues to receive the full level of City services.

Public safety is also critically important to ensure the Castro's thriving, night time entertainment district remains fun and safe. The Castro/Upper Market CBD works closely with Mission Police Station and Supervisor Wiener's office to ensure the City's baseline commitments to the neighborhood are kept. The CBD also collaborates with other merchants in the Castro/Upper Market to support the SF Patrol Special Police. The CBD and local merchants fund one officer patrolling the Castro seven nights a week. A Patrol Special officer is in the neighborhood Sunday – Wednesday from 4:00 p.m. – 2:00 a.m. and on Thursday, Friday and Saturday from 4:00 p.m. – 3:00 a.m.

The Patrol Special Police are a privately funded police force supplementing SFPD and ensuring an increased police presence in the neighborhood. The Patrol Special Police have been in the City Charter since 1856. In the Castro/Upper Market, the privately funded Patrol Special Police, have been a constant for over 20 years.



CBD Clean Team



Patrol Special Police Officer John Fitzinger

## HAPPENINGS IN THE CASTRO

**DEVELOPMENT HAPPENS IN 2013!** Market Street is very different today than it was a year ago with empty lots being replaced by large development projects consisting of retail at street level and housing above. 2299 Market with a Bank of the West as the anchor tenant was the first to come on line, soon followed by 2001 Market Street with Whole Foods at street level. See the Castro CBD website for photos of the development! (<http://www.castrocbd.org/index.php/visit-the-castro/changing-neighborhood>)

**THE CASTRO BISCUIT**, the Castro's very own micro neighborhood blog has roared into the Castro's consciousness. The Castro Biscuit ([www.castrobiscuit.com](http://www.castrobiscuit.com)) keeps the neighborhood up to date on the latest neighborhood political issues, comings and goings of businesses, development news, and a weekly entertainment guide each Friday.

**OURTOWNSF.ORG**, The first online guide to SF LGBT nonprofits has finally arrived. OurTownSF.org includes an online calendar of major fundraising events for over 60 nonprofits plus a directory of over 200 organizations under 20 categories ranging from Arts, Athletics, Fundraisers, Health, Housing, Leather, Recovery, Spiritual, Transgender, Women & Youth/Family. Check out this innovative and informative website at <http://ourtownsf.org>.

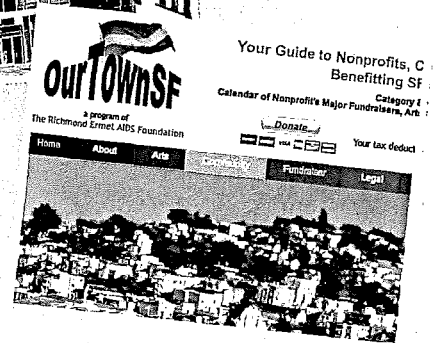
**GRAFFITI REMOVAL** The Castro CBD removes graffiti for free in the district. If you would like the CBD to remove graffiti from your property in the Castro, please go to <http://www.castrocbd.org/index.php/our-services/graffiti-removal> to sign up, or call the Castro CBD at 415-500-1181.

Castro/Upper Market CBD Dispatch #415-402-0522

Call with urgent cleaning concerns/graffiti removal.



2299 Market



ourtownsf.org

## VOLUNTEER AMBASSADORS ARE "OUT AND ABOUT" WITH NEW MAP

The Castro Ambassadors volunteer group spent their third successful summer at Castro and Market streets, assisting more than 7000 tourists from around the world and handing out a newly designed "Out and About" tourist map.

Sponsored by the Castro/Upper Market CBD, the Castro Ambassadors help summer visitors find their way and feel welcomed. The Ambassadors discovered that the new Castro/Upper Market map was an immediate hit with tourists and the local community.

When folded, the colorful map, is about the size of a man's wallet and opens to display two numbered maps of the neighborhood, details on 19 historic and LGBT sights, a brief history of the Castro, and a listing of its annual events. In addition to being handed out by the Ambassadors, the free map is also being distributed by several stores in the Castro and at San Francisco Travel's main tourist information center at Powell and Market streets.

The popular Ambassador program was launched in 2011 by the CBD. This year's 20 plus volunteer Ambassadors received training in greeting visitors, street safety, and providing information about the area before hitting the streets in June wearing photo ID badges and "Castro Ambassador" T-shirts

and jackets. The volunteers greet visitors on Saturdays and Sundays and some weekday afternoons during the summer tourist season.

The CBD plans to continue the program in Summer 2014 and is looking for more local residents who want to welcome visitors to the Castro community and can commit to volunteering four hours a month. If you are interested, email the CBD's Executive Director, Andrea Aiello, at: [execdirector@castrocbd.org](mailto:execdirector@castrocbd.org).



Castro Ambassadors

## STAY IN TOUCH WITH THE CBD!

### BOARD OF DIRECTORS

**OFFICERS:** Alan Lau, President; Pauline Scholten, Secretary; Dennis Ziebell, Treasurer; Gustavo Serina, Immediate Past President

**BOARD MEMBERS:** Joel Bubeck, Jim Laufenberg, Wendy Mogg, Tim Patriarca, Pat Sahagun

**EXECUTIVE DIRECTOR:** Andrea Aiello

Castro/Upper Market CBD Board of Directors meetings are open to the public and are held at 6:00 p.m. on the second Thursday of each month at 501 Castro St., 2nd floor (above the Bank of America) For information on all Castro/Upper Market CBD meetings see the CBD website at: [www.castrocbd.org](http://www.castrocbd.org).

### JOIN OUR EMAIL LIST

Go to <http://www.castrocbd.org/index.php/component/chronoforms/?chronoform=JoinList>

Neighborhood updates are sent out monthly.

### SIGN-UP FOR CONSTRUCTION ALERTS

Receive regular updates on the sidewalk widening project. <http://castrostreet.org/index.php/construction-alerts> Click on subscribe to blog in upper right hand corner.



Castro/Upper Market CBD  
584 Castro St. #336  
San Francisco, CA 94114  
P 415.500.1181 F 415.522.0395  
[execdirector@castrocbd.org](mailto:execdirector@castrocbd.org)

## HANGING FLOWER BASKETS

This year the CBD, through the support of Herth Real Estate and the larger Castro community, raised \$17,539 to hang 20 flower baskets on Castro Street between Market and 19th St. These baskets added a splash of brilliant color to the street, with visitors and residents alike marveling in their beauty!

## CASTRO CBD RECEIVES \$35,000 FROM TWO CITY GRANTS

As mentioned, \$10,000 was awarded to supplement the CBD's *Live! In The Castro* program, with live performances most every Saturday and Sunday from June - October.

In June, \$25,000 was awarded to the Castro/Upper Market CBD to assist the merchants during the sidewalk widening project. The funds will be

used on an advertising campaign and to keep the merchants, property owners, and residents up to date on daily construction issues via a dedicated website ([castrostreet.org](http://castrostreet.org)).



Flagging performance

**SAVE THE DATE** CASTRO/UPPER MARKET CBD'S ANNUAL SOCIAL  
 MARCH 27, 2014, 6:00 - 8:00 P.M.  
 Event details will be mailed out in late February

## THANKS!

Many many thanks to the Jeffery family, owners of the Noe Center, 2280 Market Street. For over seven years the Jeffery family has generously donated garage space to the Castro/Upper Market CBD for use by the CBD's Clean Team to store their equipment and cleaning supplies.

Coldwell Banker Real Estate also gets a huge Thank You from the Castro/Upper Market CBD. For the third year, Coldwell Banker has donated office space and meeting room space to the Castro/Upper Market CBD. Thank you for being a great community partner through your generous donation!

Herth Real Estate (now Vanguard Properties) continues to lead the way in supporting the Castro/Upper Market CBD's greening efforts. Herth Real Estate selflessly sponsors the successful flower basket fundraising event every year.

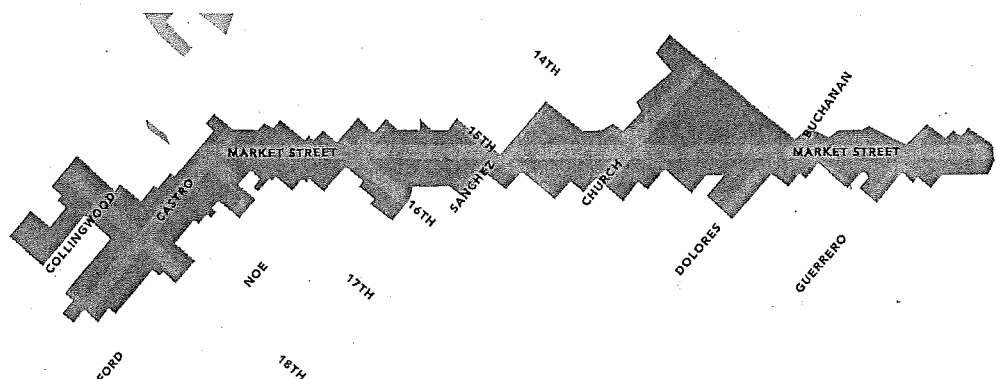
Thank you Castro Chevron for the generous donation of storage space for our holiday decorations and for your assistance with the Castro Ambassador program!

The Cafe gets a huge thank you for locking up the furniture at the Jane Warner Plaza five nights a week. They are reliable, consistent and help the CBD maintain this community plaza.

Orphan Andy's is the Castro/Upper Market CBD's volunteer maintenance crew for the Jane Warner Plaza. Co-owners Dennis Ziebell and Bill Pung and their employees volunteer to take care of the Jane Warner Plaza day and night. Thank you to this very special neighborhood business!

## CASTRO / UPPER MARKET CBD DISTRICT

Castro/Upper Market CBD runs from Diamond and 19th streets on its most western side, along Castro to Market street then on Market, from Castro to Octavia.



# FINANCIALS

## STATEMENT OF ACTIVITIES

Year Ended June 30, 2013

### SUPPORT & REVENUE

Assessment revenue	\$426,004
Contributions and grants	57,352
In-kind rent	6,000
Interest income	731
<b>Total Support and Revenue</b>	<b>\$490,087</b>

### EXPENSES

Program	\$416,001
General and administrative	33,430
Fundraising	980
<b>Total Expenses</b>	<b>\$450,411</b>

Change in Net Assets	\$39,676
Net Assets, beginning of year	\$436,400
Net Assets, end of year	\$476,076

## STATEMENT OF FINANCIAL POSITION

June 30, 2013

### ASSETS

#### Current Assets

Cash and cash equivalents	\$462,689
Assessments Receivable	41,445
<b>Total Assets</b>	<b>\$504,134</b>

### LIABILITIES AND NET ASSETS

#### Current Liabilities

Accounts payable & accrued expenses	\$28,058
<b>Total Liabilities</b>	<b>\$28,058</b>

#### Net Assets

Unrestricted	\$42,927
Board Designated Reserves <sup>1</sup>	\$300,000
Board Designated Net Assets	\$133,149
<b>Total Net Assets</b>	<b>\$476,076</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$504,134</b>

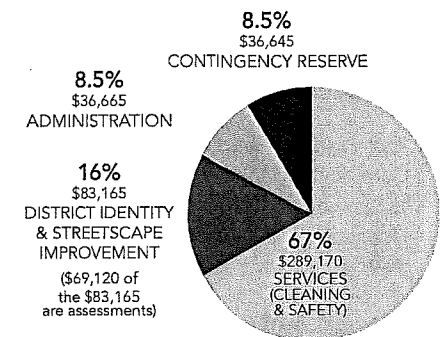
<sup>1</sup>Castro/Upper Market CBD is required to have 6 - 8 months of operating expenses to carry over from year to year.

## JULY 2013 – JUNE 2014 BUDGET

### INCOME

Assesment Income	\$431,000
Interest	\$600
Flower Basket Donations	\$4,045
Outdoor Promotion Grant (Invest In Neighborhoods)	\$10,000
<b>Total Support and Revenue</b>	<b>\$445,645</b>

### EXPENSES



# ASSESSMENT METHODOLOGY

The Castro/Upper Market CBD is funded through an annual assessment on the property in the district. Castro/Upper Market CBD assessments are based on the following factors:

- Linear frontage
- Lot/Parcel size
- Building square footage
- Building use

The methodology used to calculate assessment fees is detailed in the Castro/Upper Market CBD Management District Plan which can be found on the Castro CBD's website at: <http://www.castrocbd.org/index.php/about-the-cbd/reports-documents>

Each assessed property with the linear frontage, building square footage and lot size is listed on the Castro CBD website

at: [http://www.castrocbd.org/images/about/LotMeasurements\\_website\\_2014.pdf](http://www.castrocbd.org/images/about/LotMeasurements_website_2014.pdf)

This information is provided to the Castro/Upper Market CBD from the S. F. Assessor's office. It is the responsibility of property owners to ensure the information provided to the CBD is correct.

To correct information, property owners must contact the S.F.Assessors Office at 415-554-5596 or email: [assessor@sfgov.org](mailto:assessor@sfgov.org) The Castro/Upper Market Community Benefit District's Management Plan can be found on the CBD's website at: [http://www.castrocbd.org/images/about/CBD\\_Mgmt\\_Plan\\_Rev\\_FY\\_06-07\\_1.pdf](http://www.castrocbd.org/images/about/CBD_Mgmt_Plan_Rev_FY_06-07_1.pdf) For questions about the Management Plan, please contact the Castro/Upper Market CBD at 415-500-1181.

Property Value	Annual Cost
Linear Frontage	10.085425069/lf
Building Square Footage	0.127875159/sf
Lot/Parcel Size	0.090885933/sf

### Building Use Categories

Use Code	Description of Use
A	Retail space, hotels, motels, visitor related
B	Office and Commercial uses, free standing parking structures
C	Industrial/Manufacturing/Distribution
D	Institutional (City, County, School, public utility, parks, etc.)
E	Church, non-profit, tax-exempt
F	Residential multi-unit housing, apartments, condos
G	Residential single family housing units

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**CASTRO/UPPER MARKET COMMUNITY  
BENEFIT DISTRICT, INC.**

**FINANCIAL STATEMENTS**

**June 30, 2010**

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**CROSBY & KANEDA**  
Certified Public Accountants

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Dedicated to Nonprofit Organizations

**Castro/Upper Market Community Benefit District, Inc.**

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**CROSBY & KANEDA**Certified Public Accountants

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Dedicated to Nonprofit Organizations

Latham Square Building  
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Oakland, CA 94612-2151  
Tel: 510 · 835 · CPAS (2727)  
Fax: 510 · 835 · 5711  
e-mail: info@ckcpa.biz**INDEPENDENT AUDITORS' REPORT**Board of Directors  
Castro/Upper Market Community Benefit District, Inc.  
San Francisco, California

We have reviewed the accompanying statements of financial position of Castro/Upper Market Community Benefit District, Inc. (a nonprofit organization) as of June 30, 2010, and the related statements of activities, cash flows and functional expenses for the year then ended, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Castro/Upper Market Community Benefit District, Inc.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Certified Public Accountants  
Oakland, California  
January 5, 2011

Castro/Upper Market Community Benefit District, Inc.

Statement of Financial Position  
June 30, 2010

Assets

Current Assets

Cash and cash equivalents	\$	303,855
Certificate of deposit		-
Assessments receivable		47,609
Grants receivable		56,851
Prepaid expenses		-

Total Assets \$ 408,315

Liabilities and Net Assets

Current Liabilities

Accounts payable and accrued expenses	\$	30,127
Total Liabilities		<u>30,127</u>

Contingencies (Notes 3)

Unrestricted Net Assets

Board designated (Note 4)		365,000
Other unrestricted		13,188
Total Net Assets		<u>378,188</u>

Total Liabilities and Net Assets \$ 408,315

See Accountants' Review Report and  
Notes to the Financial Statements

Castro/Upper Market Community Benefit District, Inc.

Statement of Activities  
Year Ended June 30, 2010

<b>Support and Revenue</b>	
Support	
Government grants	\$ 114,666
Contributions/grants	7,600
In-kind support	16,120
Total Support	<u>138,386</u>
Revenue	
Assessment revenue	428,325
Interest income	2,671
Total Revenue	<u>430,996</u>
Total Support and Revenue	<u>569,382</u>
<b>Expenses</b>	
Program	536,910
General and administrative	28,204
Fundraising	2,178
Total Expenses	<u>567,292</u>
Change in Net Assets	2,090
Net Assets, beginning of year	<u>376,098</u>
Net Assets, end of year	<u>\$ 378,188</u>

See Accountants' Review Report and  
Notes to the Financial Statements

Castro/Upper Market Community Benefit District, Inc.

Statement of Cash Flows  
Year Ended June 30, 2010

**Cash flows from operating activities:**

Change in net assets	\$ 2,090
Adjustments to reconcile change in net assets to cash (used) provided by operating activities:	
Change in assets and liabilities:	
Assessments receivable	(14,696)
Grants receivable	(55,279)
Prepaid expenses	900
Accounts payable and accrued expenses	11,508
Net cash used by operating activities	<u>(55,477)</u>

**Cash flows from investing activities**

Proceeds from sale of certificate of deposit	<u>108,158</u>
Net cash provided by investing activities	<u>108,158</u>
Net change in cash and cash equivalents	<u>52,681</u>
Cash and cash equivalents, beginning of year	<u>251,174</u>
Cash and cash equivalents, end of year	<u>\$ 303,855</u>

See Accountants' Review Report and  
Notes to the Financial Statements

Castro/Upper Market Community Benefit District, Inc.

Statement of Functional Expenses  
Year Ended June 30, 2010

	Program	General and Administrative	Fundraising	Total
Accounting fees		\$ 4,000		\$ 4,000
Fees for service	529,112	\$ 21,854	\$ 2,060	553,026
Supplies	382	26		408
Telephone		181		181
Postage	360	306	7	673
Advertising and promotion	212			212
Equipment rental and maintenance				-
Printing and publication	2,944	112	111	3,167
Information technology	2,718	239		2,957
Travel, meals, and entertainment	107	234		341
Conference, conventions, meetings	625	50		675
Interest		2		2
Insurance	450	1,200		1,650
Dues, licenses, service fees				-
Total Expenses	<u>\$ 536,910</u>	<u>\$ 28,204</u>	<u>\$ 2,178</u>	<u>\$ 567,292</u>

See Accountants' Review Report and  
Notes to the Financial Statements

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2010

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### NOTE 1: NATURE OF ACTIVITIES

The Castro/Upper Market Community Benefit District, Inc. (the Organization) was incorporated in California on September 2, 2008 as a non-profit public benefit corporation. Its purpose is to provide services to the Castro and Upper Market Areas within the Benefit District (the District), whose members include the owners of all parcels of land subject to property tax assessments within the geographic area of the Castro and Upper Market as established via legislation adopted by the Board of Supervisors on August 2, 2005 and signed on August 8, 2005 by the Mayor of the City and County of San Francisco (the City).

Upon formation of the district in 2005, its members were subject to multi-year special assessments imposed by the City under the Property and Business Improvement District Law of 1994. Under a contract with the City, the Organization receives these special assessments and, in exchange provides certain services to the members of the District. These services include supplemental security services to maintain order, the clearing and maintenance of sidewalks, the removal of graffiti, enhanced trash emptying in public rights of way, neighborhood beautification and tree-planting programs, and the organization and funding of special events. In addition to the special assessment funds, the contract with the City requires that the Organization raise an additional 5% from private donations to supplement the special assessments.

The annual special assessments imposed by the City will expire on December 31, 2020, unless the District is disestablished earlier by a majority vote of its members. The Organization's contract with the City will expire on December 31, 2020, but would also expire upon the disestablishment of the District.

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

#### **Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

#### **Basis of Presentation**

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

#### **Revenue Recognition**

Contributions are recognized as revenue when received or unconditionally promised. Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2010

reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Special assessment revenue is recognized ratably over the course of the year.

### **Income Taxes**

The Internal Revenue Service and the California Franchise Tax Board have determined that the Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3) and the California Revenue and Taxation Code Section 23701(d). The Organization has evaluated its current tax positions and has concluded that as of June 30, 2010, the Organization does not have any significant uncertain tax positions for which a reserve would be necessary.

### **Donated Services**

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

### **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 results could differ from those estimates.

### **Cash and Equivalents**

For purposes of the statement of cash flows, the Organization considers all cash and other highly liquid investments with maturities of three months or less to be cash equivalents.

### **Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

### **Subsequent Events**

The Organization has evaluated subsequent events and has concluded that as of the date that the financial statements were available for distribution there were no significant subsequent events to disclose.

### **NOTE 3: CONTINGENCIES**

Special benefit assessments are received under a contract with the City and County of San Francisco and represent approximately 75 % of the Organization's total revenues. Under the terms of the contract, the City and County can suspend distributions and ultimately terminate the contract if the Organization fails to provide adequate services to the District or fails to perform other responsibilities. The contract expires on December 31, 2020 and could be terminated at an earlier date if the Castro/Upper Market Community Benefit District is disestablished by a vote of more than 50% of the assessed owners.

**CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2010**

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**NOTE 4: BOARD DESIGNATED NET ASSETS**

Board designated net assets represent unrestricted net assets allocated by the Board of Directors for the following purposes at June 30, 2010:

General reserve for cash flow	\$ 100,000
Matching grant reserve	125,000
Streetscape improvements	<u>140,000</u>
Total	<u>\$ 365,000</u>



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**CASTRO/UPPER MARKET COMMUNITY  
BENEFIT DISTRICT, INC.**

**FINANCIAL STATEMENTS**

**June 30, 2011**

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**CROSBY & KANEDA**  
Certified Public Accountants

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Dedicated to Nonprofit Organizations

**Castro/Upper Market Community Benefit District, Inc.**

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**CROSBY & KANEDA**  
Certified Public Accountants

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Dedicated to Nonprofit Organizations

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Fax: 510 · 835 · 5711  
e-mail: info@ckcpa.biz

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

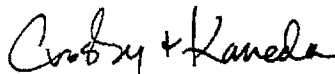
Board of Directors  
Castro/Upper Market Community Benefit District, Inc.  
San Francisco, California

We have reviewed the accompanying statements of financial position of Castro/Upper Market Community Benefit District, Inc. (a nonprofit organization) as of June 30, 2011, and the related statements of activities, cash flows, and statement of functional expenses for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

  
Certified Public Accountants  
Oakland, California  
March 1, 2012

**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Financial Position**

**June 30, 2011**

**Assets**

**Current Assets**

Cash and cash equivalents	\$	372,798
Assessments receivable		<u>64,941</u>

Total Assets	\$	<u>437,739</u>
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**Liabilities and Net Assets**

**Current Liabilities**

Accounts payable and accrued expenses	\$	<u>28,254</u>
Total Liabilities		<u>28,254</u>

**Contingencies (Notes 3)**

**Unrestricted Net Assets**

Board designated (Note 4)		365,000
Other unrestricted		<u>44,485</u>
Total Net Assets		<u>409,485</u>

Total Liabilities and Net Assets	\$	<u>437,739</u>
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See Independent Accountants' Review Report and  
Notes to the Financial Statements

Castro/Upper Market Community Benefit District, Inc.

Statement of Activities  
Year Ended June 30, 2011

<b>Support and Revenue</b>	
Support	
Contributions/grants	\$ 9,119
In-kind support	3,500
Total Support	<u>12,619</u>
Revenue	
Assessment revenue	404,381
Interest income	1,139
Total Revenue	<u>405,520</u>
 Total Support and Revenue	 <u>418,139</u>
 <b>Expenses</b>	
Program	351,602
General and administrative	33,641
Fundraising	1,599
Total Expenses	<u>386,842</u>
 Change in Net Assets	 31,297
 Net Assets, beginning of year	 <u>378,188</u>
 Net Assets, end of year	 <u>\$ 409,485</u>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

Castro/Upper Market Community Benefit District, Inc.

Statement of Cash Flows  
Year Ended June 30, 2011

Cash flows from operating activities:

Change in net assets	\$ 31,297
Adjustments to reconcile change in net assets to cash (used) provided by operating activities:	
Change in assets and liabilities:	
Assessments receivable	(17,332)
Grants receivable	56,851
Accounts payable and accrued expenses	<u>(1,873)</u>
Net cash provided by operating activities	<u>68,943</u>
Net change in cash and cash equivalents	<u>68,943</u>
Cash and cash equivalents, beginning of year	<u>303,855</u>
Cash and cash equivalents, end of year	<u>\$ 372,798</u>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Functional Expenses  
Year Ended June 30, 2011**

	Program	General and Administrative	Fundraising	Total
Grants	\$	\$ 855	\$	\$ 855
Accounting fees		4,048		4,048
Fees for service	301,947	21,227	1,470	324,644
Supplies	30,989	56		31,045
Telephone		1,238		1,238
Postage	765			765
Advertising and promotion	1,617			1,617
Printing and publication	4,989	117	101	5,207
Information technology/website	2,651	216		2,867
In-kind rent		3,500		3,500
Travel, meals, and entertainment	55	263		318
Conference, conventions, meetings	2,438	152		2,590
Insurance	300	1,500		1,800
Repairs and maintenance	4,863			4,863
Miscellaneous	988	469	28	1,485
<b>Total Expenses</b>	<b>\$ 351,602</b>	<b>\$ 33,641</b>	<b>\$ 1,599</b>	<b>\$ 386,842</b>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2011

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### NOTE 1: NATURE OF ACTIVITIES

The Castro/Upper Market Community Benefit District, Inc. (the Organization) was incorporated in California on September 2, 2008 as a non-profit public benefit corporation. Its purpose is to provide services to the Castro and Upper Market Areas within the Benefit District (the District), whose members include the owners of all parcels of land subject to property tax assessments within the geographic area of the Castro and Upper Market as established via legislation adopted by the Board of Supervisors on August 2, 2005 and signed on August 8, 2005 by the Mayor of the City and County of San Francisco (the City).

Upon formation of the district in 2005, its members were subject to multi-year special assessments imposed by the City under the Property and Business Improvement District Law of 1994. Under a contract with the City, the Organization receives these special assessments and, in exchange provides certain services to the members of the District. These services include supplemental security services to maintain order, the clearing and maintenance of sidewalks, the removal of graffiti, enhanced trash emptying in public rights of way, neighborhood beautification and tree-planting programs, and the organization and funding of special events. In addition to the special assessment funds, the contract with the City requires that the Organization raise an additional 5% from private donations to supplement the special assessments.

The annual special assessments imposed by the City will expire on December 31, 2020, unless the District is disestablished earlier by a majority vote of its members. The Organization's contract with the City will expire on December 31, 2020, but would also expire upon the disestablishment of the District.

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

#### **Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

#### **Basis of Presentation**

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

#### **Revenue Recognition**

Contributions are recognized as revenue when received or unconditionally promised. Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are



# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2011

reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Special assessment revenue is recognized ratably over the course of the year.

### **Income Taxes**

The Internal Revenue Service and the California Franchise Tax Board have determined that the Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3) and the California Revenue and Taxation Code Section 23701(d). The Organization has evaluated its current tax positions and has concluded that as of June 30, 2011, the Organization does not have any significant uncertain tax positions for which a reserve would be necessary.

### **Donated Services**

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

### **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 results could differ from those estimates.

### **Cash and Equivalents**

For purposes of the statement of cash flows, the Organization considers all cash and other highly liquid investments with maturities of three months or less to be cash equivalents.

### **Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

### **Subsequent Events**

The Organization has evaluated subsequent events and has concluded that as of the date that the financial statements were available for distribution there were no significant subsequent events to disclose.

## **NOTE 3: CONTINGENCIES**

Special benefit assessments are received under a contract with the City and County of San Francisco and represent approximately 97 % of the Organization's total revenue. Under the terms of the contract, the City and County can suspend distributions and ultimately terminate the contract if the Organization fails to provide adequate services to the District or fails to perform other responsibilities. The contract expires on December 31, 2020 and could be terminated at an earlier date if the Castro/Upper Market Community Benefit District is disestablished by a vote of more than 50% of the assessed owners.

**CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2011**

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**NOTE 4: BOARD DESIGNATED NET ASSETS**

Board designated net assets represent unrestricted net assets allocated by the Board of Directors for the following purposes at June 30, 2011:

General reserve for cash flow	\$ 100,000
Matching grant reserve	125,000
Streetscape improvements	<u>140,000</u>
Total	<u>\$ 365,000</u>

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**CASTRO/UPPER MARKET COMMUNITY  
BENEFIT DISTRICT, INC.**

**FINANCIAL STATEMENTS**

**June 30, 2012**

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**CROSBY & KANEDA**  
Certified Public Accountants

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Dedicated to Nonprofit Organizations

**Castro/Upper Market Community Benefit District, Inc.**

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**CROSBY & KANEDA**Certified Public Accountants

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Dedicated to Nonprofit Organizations

Latham Square Building  
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Oakland, CA 94612-2151  
Tel: 510 · 835 · CPAS (2727)  
Fax: 510 · 835 · 5711  
e-mail: admin@ckcpa.biz**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

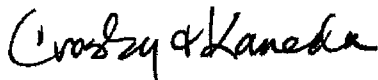
Board of Directors  
Castro/Upper Market Community Benefit District, Inc.  
San Francisco, California

We have reviewed the accompanying statements of financial position of Castro/Upper Market Community Benefit District, Inc. (a nonprofit organization) as of June 30, 2012, and the related statements of activities, cash flows, and statement of functional expenses for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



Certified Public Accountants  
Oakland, California  
October 19, 2012

**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Financial Position  
June 30, 2012**

**Assets**

Current Assets	
Cash and cash equivalents	\$ 423,525
Assessments receivable	<u>39,883</u>
Total Assets	<u>\$ 463,408</u>

**Liabilities and Net Assets**

Current Liabilities	
Accounts payable and accrued expenses	\$ <u>27,008</u>
Total Liabilities	<u>27,008</u>
Contingencies (Notes 3)	
Unrestricted Net Assets	
Board designated (Note 4)	409,485
Undesignated	<u>26,915</u>
Total Net Assets	<u>436,400</u>
Total Liabilities and Net Assets	<u>\$ 463,408</u>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Activities  
Year Ended June 30, 2012**

<b>Support and Revenue</b>	
Assessment revenue	\$ 407,542
Contributions and grants	20,959
In-kind support	3,500
Interest income	786
Total Support and Revenue	<u>432,787</u>
<b>Expenses</b>	
Program	359,207
General and administrative	45,594
Fundraising	1,071
Total Expenses	<u>405,872</u>
Change in Net Assets	26,915
Net Assets, beginning of year	<u>409,485</u>
Net Assets, end of year	<u>\$ 436,400</u>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Cash Flows  
Year Ended June 30, 2012**

**Cash flows from operating activities:**

Change in net assets	\$ 26,915
Adjustments to reconcile change in net assets to cash (used) provided by operating activities:	
Change in assets and liabilities:	
Assessments receivable	25,058
Accounts payable and accrued expenses	<u>(1,246)</u>
Net cash provided by operating activities	<u>50,727</u>
Net change in cash and cash equivalents	<u>50,727</u>
Cash and cash equivalents, beginning of year	<u>372,798</u>
Cash and cash equivalents, end of year	<u>\$ 423,525</u>

See Independent Accountants' Review Report and  
Notes to the Financial Statements



**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Functional Expenses  
Year Ended June 30, 2012**

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Grants	\$ 1,648	\$	\$	\$ 1,648
Accounting fees		6,941		6,941
Fees for service	303,342	29,433	1,071	333,846
Supplies		101		101
Telephone		729		729
Postage		602		602
Printing and publication	2,200			2,200
Equipment rental/maintenance		355		355
Dues, licenses, fees		1,853		1,853
Advertising and promotion	589			589
Information technology/website	4,853			4,853
In-kind rent		3,500		3,500
Travel, meals, and entertainment	91			91
Conference, conventions, meetings		1,811		1,811
Streetscape improvements/district identity	29,974	269		30,243
Flower basket program	8,780			8,780
Ambassador program	7,730			7,730
<b>Total Expenses</b>	<b>\$ 359,207</b>	<b>\$ 45,594</b>	<b>\$ 1,071</b>	<b>\$ 405,872</b>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

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### NOTE 1: NATURE OF ACTIVITIES

The Castro/Upper Market Community Benefit District, Inc. (the Organization) was incorporated in California on September 2, 2008 as a non-profit public benefit corporation. Its purpose is to provide services to the Castro and Upper Market Areas within the Benefit District (the District), whose members include the owners of all parcels of land subject to property tax assessments within the geographic area of the Castro and Upper Market as established via legislation adopted by the Board of Supervisors on August 2, 2005 and signed on August 8, 2005 by the Mayor of the City and County of San Francisco (the City).

Upon formation of the district in 2005, its members were subject to multi-year special assessments imposed by the City under the Property and Business Improvement District Law of 1994. Under a contract with the City, the Organization receives these special assessments and, in exchange provides certain services to the members of the District. These services include supplemental security services to maintain order, the clearing and maintenance of sidewalks, the removal of graffiti, enhanced trash emptying in public rights of way, neighborhood beautification and tree-planting programs, and the organization and funding of special events. In addition to the special assessment funds, the contract with the City requires that the Organization raise an additional 5% from private donations to supplement the special assessments.

The annual special assessments imposed by the City will expire on December 31, 2020, unless the District is disestablished earlier by a majority vote of its members. The Organization's contract with the City will expire on December 31, 2020, but would also expire upon the disestablishment of the District.

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

#### **Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### **Basis of Presentation**

The Organization presents information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The three classes are differentiated by donor restrictions.

*Unrestricted net assets* – consist of resources which have not been specifically restricted by a donor. Unrestricted net assets may be designated for specific purposes by the Organization or may be limited by contractual agreements with outside parties.

*Temporarily restricted net assets* – represent contributions whose use is limited by donor-imposed stipulations that expire by the passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. Temporarily restricted net assets also include accumulated appreciation of permanently restricted endowment funds that have not been appropriated by the Board in accordance with the California Uniform Prudent Management of Institutional Funds Act of 2008 (UPMIFA). There were no temporarily restricted net assets at June 30, 2012.

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

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*Permanently restricted net assets* – represent contributions whose use is limited by donor-imposed stipulations that require the gift to be invested in perpetuity. The income from such invested assets, including realized and unrealized gains, is generally available to support the activities of the Organization. Donors may also restrict all or part of the income and/or appreciation from these investments to permanently restricted net assets, resulting in increases/decreases to these net assets. There were no permanently restricted net assets as of June 30, 2012.

### Contributions

Contributions, including unconditional promises to give, are recognized as revenues in the period the promise is received. Conditional promises to give are not recognized until they become unconditional; that is when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the date of contribution. Contributions to be received after one year are discounted at an appropriate rate commensurate with the risks involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Unrestricted contributions and grants are recorded as unrestricted revenue when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Organization considers all contributions to be fully collectible at June 30, 2012. Accordingly, no allowance for doubtful accounts was deemed necessary. If amounts become uncollectible, they are charged to expense in the period in which that determination is made.

### Income Taxes

The Internal Revenue Service and the California Franchise Tax Board have determined that the Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3) and the California Revenue and Taxation Code Section 23701(d). The Organization has evaluated its current tax positions as of June 30, 2012 and is not aware of any significant uncertain tax positions for which a reserve would be necessary.

### Contributed Services

Contributed services are reflected in the financial statements at the fair value of the services received only if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. In-kind contributions consisted of facility use for the year ended June 30, 2012.

### Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

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contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

### **Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all money market funds and other highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

### **Fair Value Measurements**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Organization determines the fair values of its assets and liabilities based on a fair value hierarchy that includes three levels of inputs that may be used to measure fair value.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date. An active market is a market in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the assets or liability. Unobservable inputs reflect the Organization's own assumptions about the assumptions market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include the Organization's own data.

The Organization had no assets or liabilities recorded at fair value on June 30, 2012.

### **Inventory**

The Organization reports inventory at cost, computed on the first-in, first-out basis.

### **Property and Equipment**

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs and maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are stated at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives on the property and equipment. The Organization had no property and equipment that met this capitalization policy at June 30, 2012.

### **Functional Allocation of Expenses**

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

### Subsequent Events

The Organization has evaluated subsequent events and has concluded that as of October 19, 2012 the date that the financial statements were available to be issued, there were no significant subsequent events to disclose.

### NOTE 3: CONTINGENCIES

Special benefit assessments are received under a contract with the City and County of San Francisco and represent approximately 95 % of the Organization's total revenue. Under the terms of the contract, the City and County can suspend distributions and ultimately terminate the contract if the Organization fails to provide adequate services to the District or fails to perform other responsibilities. The contract expires on December 31, 2020 and could be terminated at an earlier date if the Castro/Upper Market Community Benefit District is disestablished by a vote of more than 50% of the assessed owners.

### NOTE 4: BOARD DESIGNATED NET ASSETS

Board designated net assets represent unrestricted net assets allocated by the Board of Directors for the following purposes at June 30, 2012:

Reserve for cash flow	\$ 165,000
CBD Renewal Costs	70,000
Streetscape Improvements	<u>174,485</u>
Total	<u>\$ 409,485</u>

### NOTE 5: CONCENTRATIONS OF RISK

#### Cash

The Organization maintains deposits in excess of federally insured limits. Statement of Financial Accounting Standards No. 105 identifies these items as concentration of credit risk requiring disclosure regardless of the degree of risk. The risk is managed by maintaining all deposits in high quality financial institutions and management believes the organization is not exposed to significant risk on such amounts.

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**CASTRO/UPPER MARKET COMMUNITY  
BENEFIT DISTRICT, INC.**

**FINANCIAL STATEMENTS**

**June 30, 2013**

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**CROSBY & KANEDA**  
Certified Public Accountants

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Dedicated to Nonprofit Organizations

**Castro/Upper Market Community Benefit District, Inc.**

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**CROSBY & KANEDA**  
Certified Public Accountants

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Dedicated to Nonprofit Organizations

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**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

Board of Directors  
Castro/Upper Market Community Benefit District, Inc.  
San Francisco, California

We have reviewed the accompanying statements of financial position of Castro/Upper Market Community Benefit District, Inc. (a nonprofit organization) as of June 30, 2013, and the related statements of activities, cash flows, and statement of functional expenses for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



Certified Public Accountants  
Oakland, California  
November 12, 2013



**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Financial Position**

**June 30, 2013**

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**Assets**

**Current Assets**

Cash and cash equivalents	\$ 462,689
Assessments receivable	<u>41,445</u>

<b>Total Assets</b>	<b><u>\$ 504,134</u></b>
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**Liabilities and Net Assets**

**Current Liabilities**

Accounts payable and accrued expenses	\$ <u>28,058</u>
<b>Total Liabilities</b>	<b><u>28,058</u></b>

**Contingencies (Notes 3)**

**Unrestricted Net Assets**

Board designated (Note 4)	433,149
Undesignated	<u>42,927</u>
<b>Total Net Assets</b>	<b><u>476,076</u></b>

<b>Total Liabilities and Net Assets</b>	<b><u>\$ 504,134</u></b>
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See Independent Accountants' Review Report and  
Notes to the Financial Statements

**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Activities  
Year Ended June 30, 2013**

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<b>Support and Revenue</b>	
Assessment revenue	\$ 426,004
Contributions and grants	57,352
In-kind rent	6,000
Interest income	731
Total Support and Revenue	<u>490,087</u>
<b>Expenses</b>	
Program	416,001
General and administrative	33,430
Fundraising	980
Total Expenses	<u>450,411</u>
Change in Net Assets	39,676
Net Assets, beginning of year	<u>436,400</u>
Net Assets, end of year	<u>\$ 476,076</u>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

**Castro/Upper Market Community Benefit District, Inc.**

**Statement of Cash Flows  
Year Ended June 30, 2013**

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**Cash flows from operating activities:**

Change in net assets	\$ 39,676
Adjustments to reconcile change in net assets to cash (used) provided by operating activities:	
Change in assets and liabilities:	
Assessments receivable	(1,562)
Accounts payable and accrued expenses	1,050
Net cash provided by operating activities	<u>39,164</u>
Net change in cash and cash equivalents	<u>39,164</u>
Cash and cash equivalents, beginning of year	<u>423,525</u>
Cash and cash equivalents, end of year	<u>\$ 462,689</u>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

Castro/Upper Market Community Benefit District, Inc.

Statement of Functional Expenses  
Year Ended June 30, 2013

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Supplies	\$ 16,799	\$ 1,093	\$ -	17,892
Contracted services	353,584	12,983	980	367,547
Flower baskets	21,523	-	-	21,523
Marketing, events and promotion	14,464	-	-	14,464
In-kind rent	-	6,000	-	6,000
Accounting fees	-	5,969	-	5,969
Information technology/website	5,726	-	-	5,726
Printing and publication	3,905	-	-	3,905
Conference, conventions, meetings	-	2,005	-	2,005
Insurance	-	1,887	-	1,887
Occupancy	-	1,173	-	1,173
Legal fees	-	664	-	664
Dues, licenses, fees	-	660	-	660
Telephone	-	490	-	490
Postage	-	379	-	379
Travel and meals	-	127	-	127
Total Expenses	<u>\$ 416,001</u>	<u>\$ 33,430</u>	<u>\$ 980</u>	<u>\$ 450,411</u>

See Independent Accountants' Review Report and  
Notes to the Financial Statements

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2013

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### NOTE 1: NATURE OF ACTIVITIES

The Castro/Upper Market Community Benefit District, Inc. (the Organization) was incorporated in California on December 7, 2005 as a non-profit public benefit corporation. Its mission is to provide services that improve the quality of life in the neighborhood emphasizing clean, safe, beautiful streets. It also promotes the area's economic vitality, fosters the Castro's unique district identity, and honors its diverse history. All property owners whose parcels of land fall within the Organization's geographic area fund the Organization through a special assessment fee, as established after a majority of property owners vote and legislation adopted by the Board of Supervisors on August 2, 2005 and signed on August 8, 2005 by the Mayor of the City and County of San Francisco (the City).

Upon formation of the district in 2005, its members (property owners) were assessed an annual special tax assessment levied by the City under the Property and Business Improvement District Law of 1994. The term of the district will expire (unless renewed) on December 31, 2020. Under a contract with the City and a Management Plan, the Organization receives these special tax assessments and, in exchange, provides certain services to the members of the District. The services include, but are not limited to, supplemental regular cleaning of the sidewalks and curb gutters (sweeping/steam cleaning), graffiti removal, security, marketing, greening and landscaping services, public space management, sponsorship of special events and other district promotional activities, and management and corporate operations.

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

#### **Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### **Basis of Presentation**

The Organization presents information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The three classes are differentiated by donor restrictions.

*Unrestricted net assets* – consist of resources which have not been specifically restricted by a donor. Unrestricted net assets may be designated for specific purposes by the Organization or may be limited by contractual agreements with outside parties.

*Temporarily restricted net assets* – represent contributions whose use is limited by donor-imposed stipulations that expire by the passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. There were no temporarily restricted net assets at June 30, 2013.

*Permanently restricted net assets* – represent contributions whose use is limited by donor-imposed stipulations that require the gift to be invested in perpetuity. The income from such invested assets, including realized and unrealized gains, is generally available to support the activities of the Organization. Donors may also restrict all or part of the income and/or appreciation from these investments to permanently restricted net assets, resulting in increases/decreases to these net assets. There were no permanently restricted net assets as of June 30, 2013.

# **CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2013**

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### **Contributions**

Contributions, including unconditional promises to give, are recognized as revenues in the period the promise is received. Conditional promises to give are not recognized until they become unconditional; that is when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the date of contribution. Contributions to be received after one year are discounted at an appropriate rate commensurate with the risks involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Unrestricted contributions and grants are recorded as unrestricted revenue when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

### **Assessments receivable**

Assessments receivable primarily consists of delinquent tax assessments owed by property owners. Since the taxpayers will be subject to City enforcement procedures, all assessments are considered to be fully collectible at June 30, 2013.

Although delinquent assessments are subject to penalties and fines, the Organization believes that these amounts will be offset by delays in collections. Accordingly, no receivable has been recognized for penalties and fines and the Organization has not calculated the present value of this receivable.

### **Income Taxes**

The Internal Revenue Service and the California Franchise Tax Board have determined that the Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3) and the California Revenue and Taxation Code Section 23701(d). The Organization has evaluated its current tax positions as of June 30, 2013 and is not aware of any significant uncertain tax positions for which a reserve would be necessary. The Organization's tax returns are generally subject to examination by federal and state taxing authorities for three and four years, respectively after they are filed.

# **CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2013**

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### **Contributed Services**

Contributed services are reflected in the financial statements at the fair value of the services received only if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. There were no contributed services that met the criteria for recognition for the year ended June 30, 2013.

### **Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

### **Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all money market funds and other highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

### **Fair Value Measurements**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Organization determines the fair values of its assets and liabilities based on a fair value hierarchy that includes three levels of inputs that may be used to measure fair value.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date. An active market is a market in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the assets or liability. Unobservable inputs reflect the Organization's own assumptions about the assumptions market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include the Organization's own data.

The Organization had no assets or liabilities recorded at fair value on June 30, 2013.

### **Concentration of Credit Risk**

At times, the Organization may have deposits in excess of federally insured limits. The risk is managed by maintaining all deposits in high quality financial institutions.

# CASTRO/UPPER MARKET COMMUNITY BENEFIT DISTRICT, INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2013

### Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs and maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are stated at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives on the property and equipment. The Organization had no property and equipment that met this capitalization policy at June 30, 2013.

### Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

### Subsequent Events

The Organization has evaluated subsequent events and has concluded that as of November 12, 2013 the date that the financial statements were available to be issued, there were no significant subsequent events to disclose.

### NOTE 3: CONTINGENCIES

Special benefit assessments are received under a contract with the City and County of San Francisco and represent approximately 87 % of the Organization's total revenue. Under the terms of the contract, the City and County can suspend distributions and ultimately terminate the contract if the Organization fails to provide adequate services to the District or fails to perform other responsibilities. The contract expires on December 31, 2020 and could be terminated at an earlier date if the Castro/Upper Market Community Benefit District is disestablished by a vote of more than 50% of the assessed owners.

### NOTE 4: BOARD DESIGNATED NET ASSETS

Board designated net assets represent unrestricted net assets allocated by the Board of Directors for the following purposes at June 30, 2013:

Reserve for cash flow	\$ 18,814
Mandatory Reserves	165,000
Contract Renewal	70,000
Jane Warner Plaza Upgrade	39,025
Public Art	80,000
Cleaning and Security	30,310
Streetscape Improvements	<u>30,000</u>
Total	<u>\$ 433,149</u>



# Introduction Form

By a Member of the Board of Supervisors or the 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 [ ] inquires"
- 5. City Attorney request.
- 6. Call File No. [ ] from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No. [ ]
- 9. Request for Closed Session (attach written motion).
- 10. Board to Sit as A Committee of the Whole.
- 11. Question(s) 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 a Imperative**

**Sponsor(s):**

Supervisor Wiener

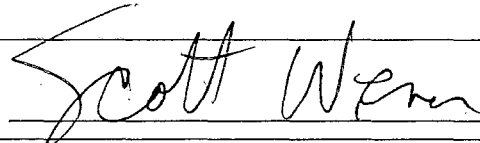
**Subject:**

Castro/Upper Market Community Benefit District – FYs 2009-2013

**The text is listed below or attached:**

Resolution receiving and approving annual reports for the Castro/Upper Market Community Benefit District for fiscal years 2009-2010, 2010-2011, 2011-2012, and 2012-2013, 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.

Signature of Sponsoring Supervisor:



For Clerk's Use Only:

