

File No. 190580

Committee Item No. 6

Board Item No. \_\_\_\_\_

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight

Date: Sept. 5, 2019

Board of Supervisors Meeting:

Date: \_\_\_\_\_

#### Cmte Board

- |                                     |                          |  |
|-------------------------------------|--------------------------|--|
| <input type="checkbox"/>            | <input type="checkbox"/> | Motion                                       |
| <input checked="" type="checkbox"/> | <input 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 type="checkbox"/> | Introduction Form                            |
| <input type="checkbox"/>            | <input type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/>            | <input type="checkbox"/> | MOU  |
| <input type="checkbox"/>            | <input type="checkbox"/> | Grant Information Form                       |
| <input type="checkbox"/>            | <input type="checkbox"/> | Grant Budget                                 |
| <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

- |                                     |                          |                                       |
|-------------------------------------|--------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>Annual Report - 2017-2018</u>      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>CPA Statements - June 30, 2018</u> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>OEWD Letter - May 15, 2019</u>     |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>Referral FYI - May 29, 2019</u>    |
| <input type="checkbox"/>            | <input type="checkbox"/> | _____                                 |

Prepared by: John Carroll

Date: August 30, 2019

Prepared by: John Carroll

Date: \_\_\_\_\_

1 [Top of Broadway Community Benefit District - Annual Report - FY2017-2018]

2  
3 **Resolution receiving and approving an annual report for the Top of Broadway**  
4 **Community Benefit District for FY2017-2018, submitted as required by the Property and**  
5 **Business Improvement District Law of 1994 (California Streets and Highways Code,**  
6 **Sections 36600, *et seq.*), Section 36650, and the District's management agreement with**  
7 **the City, Section 3.4.**

8  
9 WHEREAS, On June 4, 2013, pursuant to the Property and Business Improvement  
10 District Law of 1994 (the "Act"), California Streets and Highways Code, Sections 36600 *et*  
11 *seq.*, as augmented by Article 15 of the San Francisco Business and Tax Regulations Code,  
12 the Board of Supervisors adopted Resolution No. 165-13, expressing the City's intention to  
13 establish the Top of Broadway Community Benefit District (the "Top of Broadway CBD"); and

14 WHEREAS, On July 23, 2013, the Board of Supervisors adopted Resolution  
15 No. 263-13 establishing the Top of Broadway CBD ("Resolution to Establish") for a period of  
16 eight years, commencing FY2013-2014; and

17 WHEREAS, On February 25, 2014, the Board of Supervisors adopted Resolution  
18 No. 52-14, authorizing an agreement with the owners' association for the  
19 administration/management of the Top of Broadway CBD, and a management agreement (the  
20 "Management Contract") with the owners' association, the Top of Broadway Community  
21 Benefit District, Inc., was executed accordingly; and

22 WHEREAS, A copy of the Management Contract is on file with the Clerk of the Board  
23 of Supervisors in File No. 140100; and

24 WHEREAS, On May 22, 2018, the Board of Supervisors approved the Top of  
25 Broadway CBD's annual report for FY2016-2017 in Resolution No. 165-18; and

1           WHEREAS, The Top of Broadway CBD has submitted for the Board's receipt and  
2 approval the Top of Broadway annual report for FY2017-2018 ("the Annual Report") as  
3 required by Section 36650 of the Act and Section 3.4 of the Management Contract; and

4           WHEREAS, The Annual Report is on file with the Clerk of the Board of Supervisors in  
5 File No. 190580, and is incorporated herein by reference as though fully set forth; and

6           WHEREAS, Supporting documents, including, but not limited to, a transmittal letter and  
7 memorandum report from the City's Office of Economic and Workforce Development, dated  
8 May 15, 2019, and documentation from the Top of Broadway CBD for the Annual Report is on  
9 file with the Clerk of the Board of Supervisors in File No. 190580; now, therefore, be it

10          RESOLVED, That the Board of Supervisors hereby receives and approves the annual  
11 report for the Top of Broadway Community Benefit District for FY2017-2018.



Unveiling ceremony for new installation Shimmer suspended over the Peter Macchiarini Steps

TOPO  
**BROADWAY**  
 COMMUNITY BENEFIT DISTRICT

TOPO  
**BROADWAY**  
 COMMUNITY BENEFIT DISTRICT

ANNUAL REPORT  
**2018**

**MESSAGE FROM BOARD PRESIDENT, OLIVER MAR**

With the close of 2018, the Top of Broadway CBD (ToBCBD) closes the chapter on another successful year of managing the Broadway commercial district in North Beach, San Francisco. As one of the oldest and most iconic business districts in San Francisco, the Broadway district today is in the midst of a revitalization effort that we believe will ultimately improve the entrepreneurial resiliency of the area and lay the foundation on which Broadway will reinvent itself. However, such progression takes time, so for the last several years the ToBCBD has been diligently working to responsibly steward this local growth while preserving and promoting the diverse history of the famed entertainment district through multiple placemaking projects and concerted beautification efforts.

Just this past February, the ToBCBD installed and inaugurated 10 bronze plaques in our local sidewalks commemorating the cultural legacy of historic business and sites once situated in this iconic district. Places like "Terrific Street" and the "Devil's Acre" as well as spots like the Jazz

Workshop, Spec's and Finocchio's are all part of the mosaic that is Broadway's heritage, showcasing the distinctly different identities of the district over the years as the street oscillated between relevancy and infamy. Promoting this diversified history of Broadway has been a clear objective of our District Identity Committee since the inception of this district and finally bringing a project to fruition that does just that was truly a privilege for our organization.

Also introduced to Broadway this past Spring was a new custom LED art installation suspended over the base of the Peter Macchiarini Steps at Broadway/Kearny St dubbed "Shimmer" by design firm Symmetry Labs. The ToBCBD commissioned Symmetry Labs to design a lighting installation that would both illuminate the dimmed Broadway turnoff and activate the space through dynamic, programmable lighting effects. After showing off Shimmer's synchronized functionality at last April's ribbon-cutting ceremony, the ToBCBD is looking forward to expanding our inventory of lighting



Daily Sweeping of District Sidewalks from 8:00am to Noon

its boundaries to create a functional economy of scale. Whether or not our positive momentum from 2018 will pay dividends in our current expansion bid into the Greater North Beach Area is currently unknown; but what the ToBCBD Board of Directors can say definitively is that no other organization right now is better equipped to develop solutions to address the quality-of-life concerns and economic woes of North Beach than the Top of Broadway CBD. All we need from North Beach is the green light to move onward and upwards!

**SOBO FY17-18 REVIEW**

In FY 17-18, the Top of Broadway SOBO Committee sustained its collaborative work with neighborhood partners and City agencies to establish a higher baseline service level in-district, directing local resources to further enhance the quality of life and presentation of public spaces around the Broadway/Columbus corridor. To this end, incidences of illegal

designs and patterns to display across Shimmer seasonally or by event in the coming weeks and months so be sure to keep an eye out for new effects the next time you're around Broadway!

Finally, in response to prominent community support in extending district services to cover the Greater North Beach area, the ToBCBD Expansion Task Force has been methodically working to identify and engage with key stakeholders we believe would be instrumental in driving a legitimate effort to expand the CBD boundary to include territories North, East & South of the current district footprint. Although

initial stakeholder interest in these areas appear strong and apt for investigation, the Expansion Task Force understands more work needs to be done to alleviate the concerns of certain community leaders and is re-iterating its commitment to facilitating neighborhood consensus over controversy with regards to any investigation of the North Beach area.

In conclusion, 2019 will prove to be a pivotal year for the Top of Broadway CBD generally. The current expansion bid will ultimately determine our longevity as an organization as the financial solvency of the district is contingent on adequately expanding

**2018 TOP OF BROADWAY CBD BOARD OF DIRECTORS**

**PROPERTY DIRECTORS**

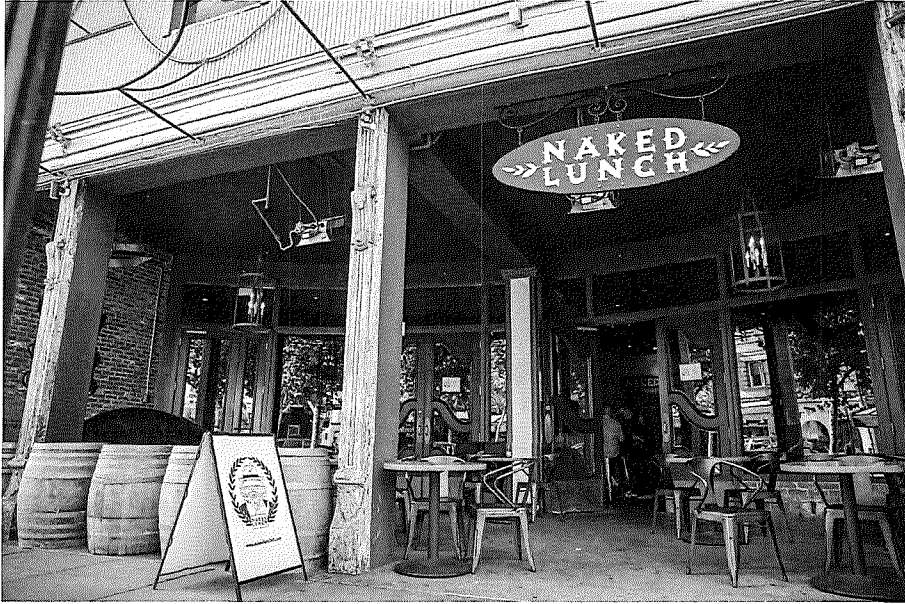
- Oliver Mar  
President*
- Joe Carouba  
Vice President*
- Carmen Crotti  
Secretary*
- Calvin Louie  
Treasurer*
- Gordon Leung*

**BUSINESS DIRECTORS**

- Samson Shirakhon*
- Matias Drago*
- Ryan Maxey*
- Jerry Cimino*
- Payam Arvin*

**TOP OF BROADWAY CBD STAFF**

- Marco Li Mandri  
Executive Director*
- Dominic Li Mandri  
District Manager*
- Shirley Zawadzki  
Financial Manager*



dumping in-district continue to decrease, down an additional 20% this year on top of last year's 52% recorded decrease; however, reports of graffiti and human/animal waste incidents in-district are up, exemplifying the need for constant sidewalk servicing as the circumstances of our local public rights-of-way vary from day-to-day, week-to-week. All in all, Committee members recognize clearly the correlation between routine sidewalk servicing and the district's economic vitality, and as such, have steered the CBD to provide daily sidewalk services in an effort to maintain the integrity of our historic commercial district.

Some highlights of this past year's maintenance and safety services include:

- Provided sidewalk maintenance services 363 days out of the year, collecting and removing approximately 9,075 lbs. of litter from the gutters and public rights-of-way.
- Removed 1,215 incidences of graffiti from the public rights-of-way, a modest 13% increase from last fiscal year.
- Removed 662 incidences of Human/Animal Waste in-district, a noted 14% increase from last fiscal year.
- Reported and facilitated the

removal of over 322 incidences of illegal dumping in the district, a notable 20% decrease from last fiscal year.

- Conducted Regular District-Wide Inspections with SFPD personnel and coordinated resources among multiple agencies to ensure baselines services are being maintained on Broadway.

Cleaning & Maintenance—Dome Cleaning

- District cleaning and litter

- removal.....363 days (~9,075 lbs. removed)
- Illegal Dumping Reports.....322 (-20%)
- Human/Animal Waste clean-up.....662 (+14%)
- Graffiti Incidents Removed.....1215 (+13%)
- Pressure Washing of District.....14 times (44,964 ft. of total linear frontage)

**DISI FY17-18 REVIEW**

In FY17-18, the Top of Broadway DISI Committee oversaw the installation of several projects that will undoubtedly enhance the cultural profile and general walking experience on Broadway. In February 2018, the CBD oversaw the placement of 10 bronze commemorative plaques in and around the Broadway area highlighting prominent landmarks and historic businesses that have contributed to the identity of the district from the birth of San Francisco to the present. A few months later in late May, the CBD also unveiled a one-of-a-kind lighting installation dubbed "Shimmer" in the heart of the ToBCBD boundary as a means of actively rehabilitating a beleaguered public space through artistic activation. Shimmer sits suspended





Ribbon-Cutting Ceremony for the completion of the Historical Marker Project - Feb. 2018

over the Peter Macchiarini Steps in our district and represents a unique opportunity to proactively increase pedestrian safety while engendering a more legitimate local use of the iconic staircase and corridor.

Some highlights of this past year's projects and achievements include:

- Finalized and oversaw the installation of 10 bronze commemorative markers in and around Broadway, bringing the 2015 Community Challenge Grant Project to a successful conclusion.
- Contracted and facilitated the installation of the custom lighting project "Shimmer" over the Peter Macchiarini Steps between 494 & 504 Broadway, a capital project intended to reinvent a prominent public space in the heart of the Top of Broadway CBD district.
- Developed a new marketing strategy and promotional campaign intended for rollout in FY18-19.
- Collaborated with North Beach Citizens and the SF Chapter of the Surfrider Foundation to purchase and install 10 Cigarette Butt Cans

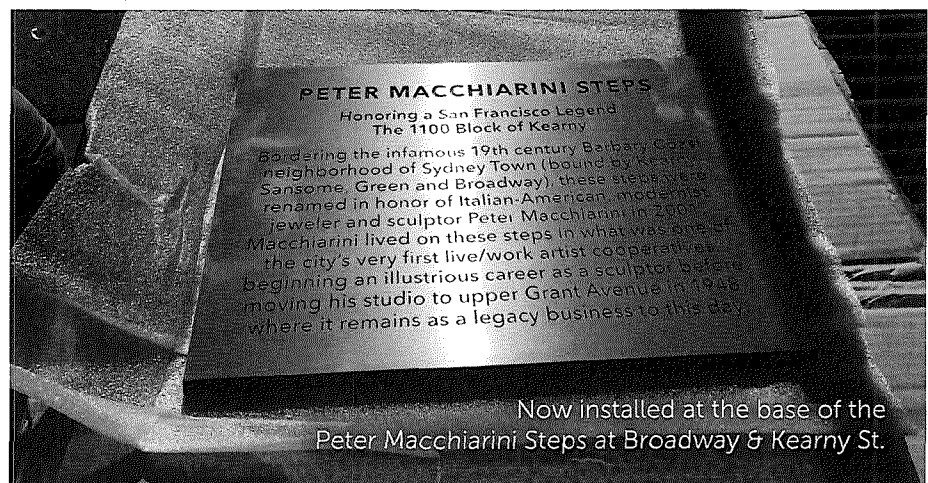
in and around the Broadway entertainment district.

- Continued developing strategic partnerships in and around North Beach, collaborating with North Beach Neighbors, North Beach Citizens, North Beach Business Association and the Telegraph Hill Dwellers on several project and issues that impact all our constituencies.

Active Committees:

In early 2016, the Board restructured its Committee system to

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



Now installed at the base of the Peter Macchiarini Steps at Broadway & Kearny St.

**TOBCBD Committee Name**

**Functions and Duties**

**Executive & Organization Committee**

Chair: Oliver Mar, President

Oversees staff and district administration and consulting contracts, corporate finances, insurance, grants, development of budget, Board agendas and meetings, correspondences, outreach, bylaws and Board policies, relations with the Board of Supervisor's office, political reps and public agencies, Board elections, fundraising, etc. Oversees annual election of Board members. Consists of all of the officers of the corporation.

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

Chair: Payam Arvin

Oversees maintenance and security service provider contracts involved in the improvement of the public rights of way, including sidewalk sweeping, steam cleaning, landscaping, personnel and non-personnel expenses. Coordinates with existing private security companies hired by private property owners within the district as well with SFPD Central Station.

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

Chair: Jerry Cimino

Oversees marketing and promotion of the District and projects showcasing positive aspects of the Top of Broadway CBD. Range of purview includes but is not limited to: branding of the district, public relations and social media outreach and engagement, website maintenance, streetscape issues including landscaping design and new public spaces projects.

**Land Use**

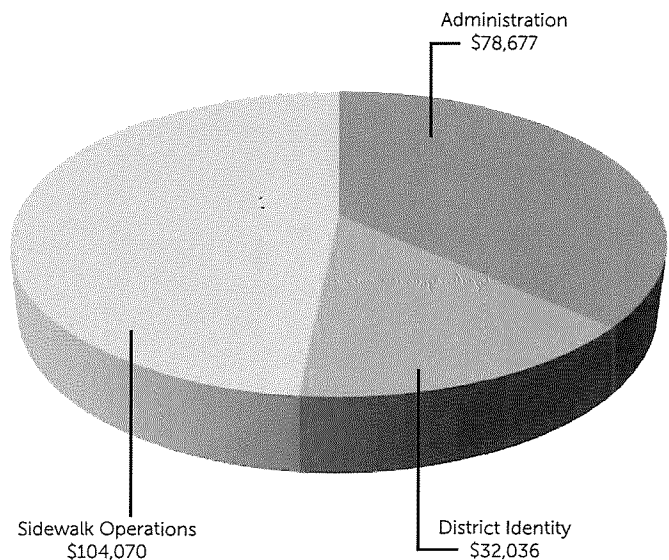
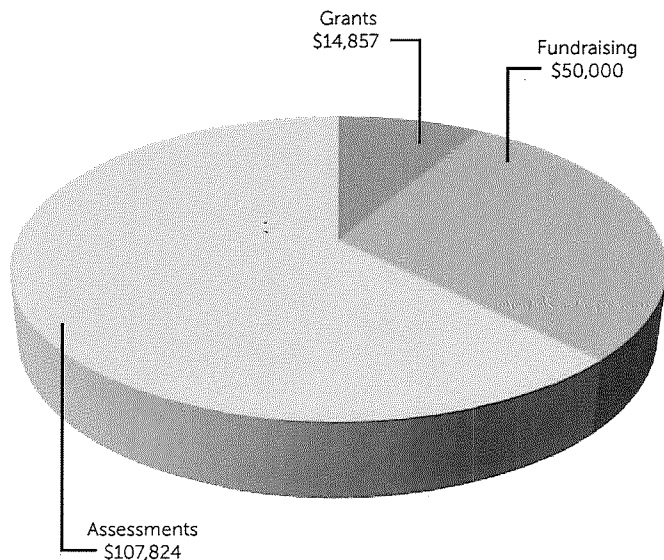
Chair: Joe Carouba

Parking, transportation, mobility, planning, zoning, code enforcement, new developments, Entertainment Commission, alcohol permits and outdoor dining encroachments, review of new tenant improvements and their impact, etc.

**FY17-18 TOP OF BROADWAY CBD BUDGET**

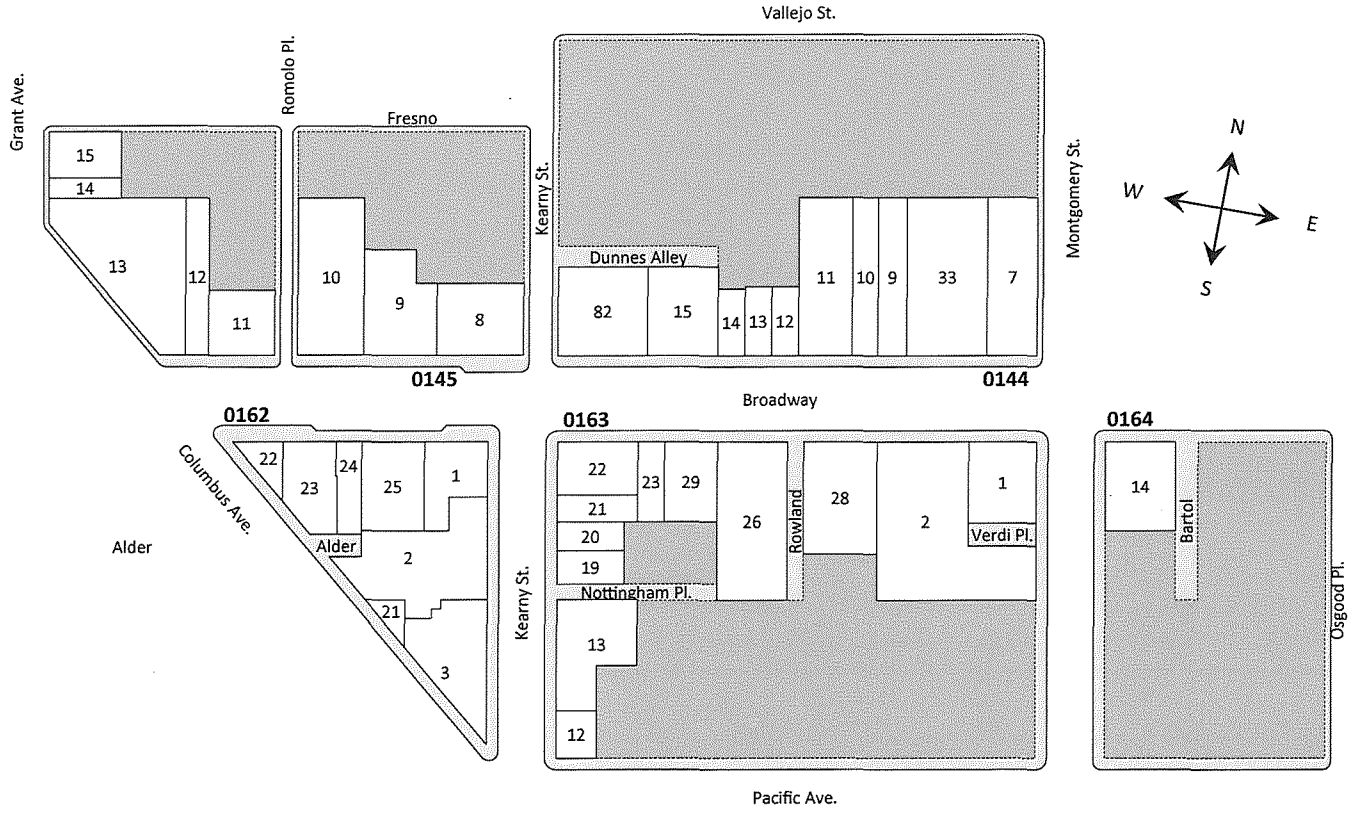
**Income: \$172,412**

**Expense: \$182,747**





# TOP OF BROADWAY CBD BOUNDARIES



250 Columbus Avenue  
Suite 207  
San Francisco, CA 94133

Financial Reporting

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

Service Category/Budget Line	SA 76 - Broadway					FY 2017-18				
	Management Plan Budget	General Benefit Dollars	Management Plan Assessment Budget	% of Budget	FY 2017-18 Budget	General Benefit Dollars	FY 2017-18 Assessment Budget	% of Budget	Variance	Source
SA 76 - Top of Broadway CBD - District Identity and Activities	\$ 45,000.00	\$ 450.00	\$ 44,550.00	42.23%	\$ 45,000.00	\$ -	\$ 45,000.00	42.23%	0.00%	
SA 76 - Top of Broadway CBD - Sidewalk Operations, Beautification, and Order	\$ 30,000.00	\$ 300.00	\$ 29,700.00	28.15%	\$ 30,000.00	\$ -	\$ 30,000.00	28.15%	0.00%	
SA 76 - Top of Broadway CBD - Administration, Organization, and Corporate Operations	\$ 31,567.31	\$ 315.67	\$ 31,251.64	29.62%	\$ 31,567.31	\$ -	\$ 31,567.31	29.62%	0.00%	
Contingency and Reserve	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	
0	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	
0	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	
0	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	
<b>TOTAL</b>	<b>\$ 106,567.31</b>	<b>\$ 1,065.67</b>	<b>\$ 105,501.64</b>	<b>100.00%</b>	<b>\$ 106,567.31</b>	<b>\$ -</b>	<b>\$ 106,567.31</b>	<b>100.00%</b>		

BENCHMARK 2: General Benefit Requirement

1.00%

Revenue Sources	FY 2017-2018 Actuals	% of actuals	Source
Assessment Revenue	\$ 107,824.00		Assessments and penalties
Total Assessment (Special Benefit) Revenue	\$ 107,824.00	62.54%	
Contributions and Sponsorships	\$ 50,000.00	29.00%	
Grants	\$ 14,587.00	8.46%	
Donations	\$ -	0.00%	
Interest Earned	\$ -	0.00%	
Special Event	\$ -	0.00%	
Other	\$ -	0.00%	
Total Non-Assessment (General Benefit) Revenue	\$ 64,587.00	37.46%	
<b>Total</b>	<b>\$ 172,411.00</b>	<b>100.00%</b>	

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

Service Category/Budget Line	SA 76 - Broadway					FY 2017-18							
	FY 2017-18 Budget	Amount from Assessment	Amount from General Benefit	% of Budget (Assessment)	% Budget (Total Budget)	Actuals	Amount from Assessment	Amount from General Benefit	% of Actuals (Assessment)	% of Actuals (Total Budget)	Variance (Assessment)	Variance (Total Budget)	Source
SA 76 - Top of Broadway CBD - District Identity and Activities	\$ 45,000.00	\$ 45,000.00	\$ -	42.23%	42.23%	\$ 53,022.74	\$ 45,000.00	\$ 8,022.74	42.23%	28.34%	0.00%	-13.88%	Historical Markers Grant \$11,155.38
SA 76 - Top of Broadway CBD - Sidewalk Operations, Beautification, and Order	\$ 30,000.00	\$ 30,000.00	\$ -	28.15%	28.15%	\$ 53,063.65	\$ 30,000.00	\$ 23,063.65	28.15%	28.35%	0.00%	0.21%	Historical Markers Grant \$6,837.09 & GB
SA 76 - Top of Broadway CBD - Administration, Organization, and Corporate Operations	\$ 31,567.31	\$ 31,567.31	\$ -	29.62%	29.62%	\$ 80,993.96	\$ 31,567.31	\$ 49,426.65	29.62%	43.29%	0.00%	13.67%	\$20,500 priority grant fr City & GB
Contingency and Reserve	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	0.00%	
0	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	0.00%	
0	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	0.00%	
0	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	0.00%	
<b>TOTAL</b>	<b>\$ 106,567.31</b>	<b>\$ 106,567.31</b>	<b>\$ -</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$ 187,080.35</b>	<b>\$ 106,567.31</b>	<b>\$ 80,513.04</b>	<b>100.00%</b>	<b>100.00%</b>			

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

FY 2017-2018 Carryover Disbursement	\$ 50,644.00	Source	Spenddown Timeline
Special Assessment Project			
SA 76 - Top of Broadway CBD - District Identity and Activities	\$ 50,644.00		
SA 76 - Top of Broadway CBD - Sidewalk Operations, Beautification, and Order			
SA 76 - Top of Broadway CBD - Administration, Organization, and Corporate Operations			
Contingency and Reserve			
Special Project Total	\$ 50,644.00		
Total Designated Amount for FY 2018-19	\$ 50,644.00		

2018

**FINANCIAL STATEMENTS**

TOP OF BROADWAY COMMUNITY  
BENEFIT DISTRICT, INC.

FOR THE YEAR ENDED  
JUNE 30, 2018

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**FINANCIAL REPORT**  
**YEAR ENDED JUNE 30, 2018**

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# CHEK TAN

## AND COMPANY, LLP

A CERTIFIED PUBLIC ACCOUNTING FIRM

### INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of  
Top of Broadway Community Benefit District, Inc.  
San Francisco, CA

We have reviewed the accompanying financial statement of Top of Broadway Community Benefit District, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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's Responsibility for the Financial Statements**

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

#### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

#### **Accountant's Conclusion**

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 accordance with accounting principles generally accepted in the United States of America.

*Chektan Jan & Co. LLP*

San Francisco, California  
March 18, 2019

///  
309 4TH AVENUE #300  
SAN FRANCISCO, CALIFORNIA 94118  
TEL: 415.673.8573 415-668-3179  
FAX: 415.673.0883 415-668-3025  
www.chektan.com

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2018**

ASSETS

Current assets		
Cash	\$	50,644
Prepaid expense		1,137
Property and equipment, at cost (net of accumulated depreciation of \$6,048)		<u>4,061</u>
Total assets	\$	<u><u>55,842</u></u>

LIABILITIES AND NET ASSETS

Current assets		
Accounts payable	\$	<u>5,812</u>
Total liabilities		5,812
Net assets		
Unrestricted net assets		50,030
Total net assets		<u>50,030</u>
Total liabilities and net assets	\$	<u><u>55,842</u></u>

See independent accountant's review report and accompanying notes.

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2018**

Support and revenue	
Assessment revenue	\$ 107,824
Contributions	<u>50,000</u>
Total support and revenue	<u>157,824</u>
Expenses	
Program services	111,898
Supporting services	
Management and general	<u>87,623</u>
Total expenses	<u>199,521</u>
Changes in net assets	(41,697)
Net assets, beginning of year	<u>91,727</u>
Net assets, end of year	<u><u>\$ 50,030</u></u>

See independent accountant's review report and accompanying notes.

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2018**

	Program Services	Supporting Services- Management and General	Total
	<u>          </u>	<u>          </u>	<u>          </u>
Security and safety	\$ 755	0	\$ 755
Sidewalk cleaning and maintenance	68,276	0	68,276
Depreciation	2,016	0	2,016
District Identity	380	0	380
Insurance	0	2,882	2,882
Landscaping and streetscapes	20,500	0	20,500
License and Permits	0	80	80
Printing and copying	0	502	502
Bad debt	0	8,903	8,903
Supplies	227	1,657	1,884
Support and professional services fees	<u>19,743</u>	<u>73,600</u>	<u>93,343</u>
 Total functional expenses	 <u>\$ 111,897</u>	 <u>\$ 87,624</u>	 <u>\$ 199,521</u>

See independent accountant's review report and accompanying notes.



**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2018**

Cash flows from operating activities:	
Decrease in net assets	\$ (41,697)
Adjustments to reconcile the decrease in net assets to net cash used in operating activities:	
Depreciation	2,016
Write off of grant receivable	<u>8,903</u>
Net cash used by operating activities before changes in operating assets and liabilities	<u>(30,778)</u>
Change in operating assets and liabilities:	
Grants Receivable	14,587
Prepaid expenses	43
Accounts payable	<u>5,812</u>
Net cash provided by operating assets and liabilities	<u>20,442</u>
Net cash used in operating activities	<u>(10,336)</u>
Net decrease in cash	<u>(10,336)</u>
Cash at beginning of year	<u>60,980</u>
Cash at end of year	<u><u>\$ 50,644</u></u>

See independent accountant's review report and accompanying notes.

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

Note 1 - Nature of Activities

a. Organization

The Top of Broadway Community Benefit District, Inc. ("Organization"), was incorporated in California on October 18, 2013 as a non-profit public benefit corporation. Its mission is to make the area around Broadway a safe, beautiful, diverse and enjoyable place to live, work and visit with a commitment to promote economic vitality, improve livability and advocate area history and identity. 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 voted and legislation adopted by the Board of Supervisors, and signed by the Mayor of the City and County of San Francisco ("City").

Upon formation of the district in 2013, 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 June 30, 2021. 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/pressure washing), graffiti removal, security, marketing, greening and landscaping services, public space management, and promotional activities, and management and corporate operations.

Note 2 - Significant Accounting Policies

a. Basis of accounting

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

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.

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

Note 2 - Significant Accounting Policies (continued)

a. Basis of presentation (continued)

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.

b. Contribution

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 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.

c. 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, 2018.

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.

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

Note 2 - Summary of Significant Accounting Policies (continued)

d. Grants receivable

Grants receivable consists of amounts due from governmental agencies.

e. 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, 2018 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.

f. Donated services and materials

Donated 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.

Donated property is recognized as contribution in the accompanying financial statements at its estimated fair market value at date of gift.

g. Use of accounting estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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.

h. Concentration of credit risk

The Organization places its cash with financial institutions and its balances are insured by the Federal Deposit Insurance Corporation. At June 30, 2018, there was no uninsured balance.

i. Deferred revenue

Deferred revenue consists of payments received in advance from property owners who are outside the district to receive same types of community services provided to the members of the district.

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

Note 2 - Summary of Significant Accounting Policies (continued)

j. Property and equipment

All acquisitions of property and equipment in excess of \$500 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. Maintenance and repairs, which are not considered betterments and do not extend the useful life of property and equipment, are charged to expense as incurred. When property and equipment are retired or disposed of, their cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in net assets.

k. 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.

l. Recent accounting pronouncements

On August 18, 2016, the FASB issued ASU 2016-14 Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities. The amendments in this update are designed to improve the current net asset classification requirements and the information presented in financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. The amendments in this ASU are effective for annual financial statements issued for fiscal years beginning after December 15, 2017. Early adoption is permitted. Amendments should be applied on a retrospective basis in the year the update is first applied. Management is currently evaluating the impact the amendments in this ASU will have on the financial statements.

m. Date of Management Review

The Company has evaluated subsequent events through March 18, 2019, the date which the financial statements were available to be issued.

**TOP OF BROADWAY COMMUNITY BENEFIT DISTRICT, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

Note 3 - Property and Equipment

At June 30, 2018, property and equipment consisted of the following:

		Estimated Useful Lives (years)
Equipment	\$ <u>10,109</u>	5
Less: Accumulated depreciation	<u>10,109</u> (6,048)	
Net property and equipment	\$ <u><u>4,061</u></u>	

For the year ended June 30, 2018, depreciation expense amounted to \$2,016.

Note 4 - Concentration of Support and Revenue

The Organization received special benefit assessments under a contract with the City and County of San Francisco, which represents approximately 68% of the Organization's total revenue.

The Organization also received grant and contribution from one donor in the total amount of \$50,000, which represents 32% of the Organization's total revenue.

Note 5 - Net Assets

Unrestricted net assets		
Designated by the Board for		
District identity activities	\$ 11,507	
General and administration	3,502	
Undesignated	<u>35,021</u>	
Total unrestricted net assets	\$ <u><u>50,030</u></u>	

**MEMO**

To: Supervisor Aaron Peskin, District 3

CC: San Francisco Board of Supervisors

From: Chris Corgas, OEWD Senior Program Manager

RE: Top of Broadway Community Benefit District

Date: May 15, 2019

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This is a memo summarizing the performance of the Top of Broadway Community Benefit District (ToBCBD) and an analysis of their financial statement (based on their audit) for the period between July 1, 2017, and June 30, 2018.

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

Also attached to this memo are the following documents:

1. Annual Report
  - a. FY 2017-2018
2. CPA Financial Review Report
  - a. FY 2017-2018
3. Draft resolution from the Office of Economic and Workforce Development



### Background

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

- July 23, 2013: the Board of Supervisors approved the resolution that established the property-based district called the Top of Broadway Community Benefit District for 8 years (Resolution # 263-13).
- November 5, 2013: Organization formed and incorporated; first meeting of the Board of Directors.
- February 25, 2014: the Board approved the contract for the administration and management of the Top of Broadway Community Benefit District (Resolution # 52-14).
- March 17, 2014: CBD received first assessment payment.
- May 22, 2018: the Board approved the Top of Broadway's CBD annual report for FY 2016 – 2017 (Resolution #165-18).

### Basic Info about Top of Broadway CBD

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

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

### Summary of Service Area Goals

#### **District Identity**

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

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

Sidewalk Operations, Beautification and Order service area includes sidewalk and public rights of way maintenance and beautification. This service area calls for one person at 20 hours, 5 days per week to remove graffiti and stickers from street fixtures and sidewalk cleaning. In addition, the program provides periodic steam cleaning (each Friday; district-wide monthly), trimming trees, and cleaning tree wells. The ToBCBD Management Plan calls for approximately 28% of the budget to be spent on SOBO.



### **Administration, Organization and Corporate Operations**

The ToBCBD Management Plan calls for approximately 30% of the budget to be spent on administration, organization, and corporate operations. In FY 17-18, ToBCBD was staffed by a part-time District Manager who serves as the focal point person and advocate for Top of Broadway CBD. ToBCBD board has up to ten (10) board members that represent the diverse property owners and businesses in the district. Notice of meetings of the CBD's Board of Directors and CBD Advisory Committees will be posted to the website calendar and at the SF Main Library. All Board of Directors and Committee meetings are open to the public, and public comment is welcome. There are five advisory committees:

- **Executive/Organization Committee** – The Executive/Organization Committee oversees staff and district administration and consulting contracts, corporate finances, insurance, grants, development of budget, board agendas and meetings, correspondences, outreach, bylaws and Board policies, relationships with the Board of Supervisor's office, political representatives and public agencies, board elections, fundraising, etc. Oversees annual election of board members. Consists all of the officers of the corporation.
- **District Identity and Streetscape Improvement (DISI)** - The District Identity & Streetscape Improvement Committee is responsible for activities associated with area marketing and identity management, and will make related strategy and option recommendations for consideration by the Board of Directors. The Committee will propose and manage advocacy of area businesses and activities/events, and will promote area identity and manage branding efforts. The Committee meets monthly (at the option of the Committee Chair).
- **Sidewalk Operations, Beautification and Order Committee Meeting (SOBO)** - The Sidewalk Operations, Beautification and Order Committee is responsible for Services & Safety programs, including the coordination of services, activities and improvements related to sidewalk operations, beautification and safety. The Committee will evaluate programs and initiatives, and advise the Board on issues that impact safety, and quality of life and experience of area residents, businesses and visitors. The Committee meets monthly on the 2nd Wednesday of the month and is often joined by the SFPD Central Station Captain.
- **Land Use (as needed)** – The Land Use Committee is responsible for areas involving parking, transportation, mobility, planning, zoning, code enforcement, new developments, Entertainment Commission, alcohol permits and outdoor dining encroachments, review of new tenant improvements and their impact, etc.

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

**FY 2017-2018**

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

- Finalized and oversaw the installation of 10 bronze commemorative markers on and around Broadway

- Contracted and facilitated the installation of the custom lighting project “Shimmer” over the Peter Macchiarini Steps between 494 and 505 Broadway
- Developed a new marketing strategy and promotional campaign to be rolled out in FY 18-19
- Collaborated with North Beach Citizens and the SF Chapter of the Surfrider Foundation to purchase and install 10 cigarette butt cans in and around the Broadway entertainment district

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

- Provided sidewalk maintenance services 363 days out of the year, collecting and removing approximately 9,075 lbs. of litter from the gutters and public right-of-way.
- Removed 1,215 incidences of graffiti from the public rights-of-way, a 13% increase from last FY
- Removed 662 incidences of human/animal waste in-district, a 14% increase from last fiscal year
- Reported and facilitated the removal of over 322 incidences of illegal dumping in the district, a substantial 20% decrease from last fiscal year
- Conducted monthly district-wide inspections with SFPD personnel and coordinated resources among multiple agencies to ensure collaborative coverage of the Broadway corridor
- Pressure washed the entire District 14 times

**Administration, Organization and Corporate Operations**

- Continued fundraising and grant applications to supplement District assessment dollars
- Held regularly scheduled board and committee meetings

**ToBCBD Annual Budget Analysis**

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

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

**FY 2017-2018**

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

Service Category	Management Plan Budget	% of Budget	FY 2016-2017 Budget	% of Budget	Variance Percentage Points
District Identity Activities	\$45,000	42.23%	\$45,000	42.23%	0%
Sidewalk Operations, Beautification, & Order	\$30,000	28.15%	\$30,000	28.15%	0%
Administration, Organization and Corporate Operations	\$31,567.31	29.62%	\$31,567.31	29.62%	0%
<b>TOTAL</b>	<b>\$106,567.31</b>	<b>100%</b>	<b>\$106,567.31</b>	<b>100%</b>	

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

**ANALYSIS:** *ToBCBD met this requirement. Assessment revenue was \$107,824.00 or 62.54% of actuals and non-assessment revenue was \$64,587.00 or 37.46% of actuals. See table below.*

Revenue Sources	FY 2017-2018 Actuals	% of Actuals
Special Benefit Assessments	\$ 107,824.00	
<b>Total assessment revenue</b>	<b>\$ 107,824.00</b>	<b>62.54%</b>
Grants	\$14,587.00	8.46%
Contributions and Sponsorships	\$50,000.00	29.00%
Earned Revenue	\$0	0.00%
Other	\$0	0.00%
<b>Total non-assessment revenue</b>	<b>\$50,000</b>	<b>31.68%</b>
<b>Total</b>	<b>\$172,411.00</b>	<b>100%</b>

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

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

Service Category	FY 2017-2018 Budget	% of Budget	FY 17-18 Actuals	% of Budget	Variance Percentage Points
District Identity	\$45,000.00	42.23%	\$45,000 .00	42.23%	0.00%
Sidewalk Operations, Beautification, & Order	\$30,000.00	28.15%	\$30,000.00	28.15%	0.00%

Administration, Organization, and Corporate Operations	\$31,567.31	29.62%	\$31,567.31	29.62%	0.00%
<b>TOTAL</b>	<b>\$106,567.31</b>	<b>100%</b>	<b>\$106,567.31</b>	<b>100.0%</b>	

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

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

FY 2017-18 Carryover Disbursement		Spenddown Timeline
Designated Projects for FY 2016-17		
District Identity and Streetscape Improvement	\$50,644.00	FY 18-19
<b>Total Designated amount for FY 2016-2017</b>	<b>\$50,644.00</b>	

**Findings and Recommendations**

ToBCBD has met all of the benchmarks as defined on page 4 of this memo. The CBD worked closely with OEWD to ensure their budgeting separated assessment dollars from non-assessment dollars to provide a more accurate picture of how assessment dollars were budgeted and spent.

As illustrated in Benchmark 2, approximately 40% of the CBD’s budget was composed of non-assessment monies. These monies must be allocated according to parameters set forth by donors, grantors, and contributors. There was a significant decrease in the amount of contributions given to the CBD. The number would have been lower if not for a grant the CBD received and utilized in FY 17-18. The small size and small assessment budget of this district means that such a variance in terms of non-assessment resources, if continued, could be hazardous to the CBD’s long-term health and to the implementation of its management plan. This is by no fault of the CBD or its management plan, but rather due to the rising costs of operation in San Francisco since the CBD’s formation.

The CBD is up for renewal in FY 2020-2021. OEWD recommends the CBD begin preparations for renewal and a potential expansion. OEWD further recommends that if the CBD governing board were to decide to renew and expand that they increase their assessment budget and choose their potential expansion areas with proper diligence. OEWD will guide the CBD, if the governing board decides to renew, through the renewal and expansion process.

ToBCBD implemented all OEWD recommendations from the previous fiscal year’s annual report.

**Conclusion**

The Top of Broadway CBD was formed through an open community based process, developed governance policies and procedures and implemented its services. Top of Broadway CBD has performed well in implementing its service plan and successfully meeting most benchmarks set forth by governing statute. ToBCBD successfully worked with OEWD in order to better articulate finances from previous years.

BOARD of SUPERVISORS



City Hall  
1 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

TO: Ben Rosenfield, City Controller, Office of the Controller  
Joaquin Torres, Director, Office of Economic and Workforce Development

FROM: John Carroll, Assistant Clerk, Government Audit and Oversight  
Committee, Board of Supervisors

DATE: May 29, 2019

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors' Government Audit and Oversight Committee has received the following proposed legislation, introduced by Supervisor Peskin on May 21, 2019:

**File No. 190580**

**Resolution receiving and approving an annual report for the Top of Broadway Community Benefit District for FY2017-2018, 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 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  
Ken Rich, Office of Economic and Workforce Development  
J'Wel Vaughan, Office of Economic and Workforce Development  
Lisa Pagan, Office of Economic and Workforce Development  
Chris Corgas, Office of Economic and Workforce Development

# Introduction Form

By a Member of the Board of Supervisors or Mayor

2019 MAY  
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 [redacted] inquiries"
- 5. City Attorney Request.
- 6. Call File No. [redacted] from Committee.
- 7. Budget Analyst request (attached written motion).
- 8. Substitute Legislation File No. [redacted]
- 9. Reactivate File No. [redacted]
- 10. Topic submitted for Mayoral Appearance before the BOS on [redacted]

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

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

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

Sponsor(s):

Supervisor Peskin

Subject:

[Top of Broadway Community Benefit District – Annual Report for FY 2017-2018]

The text is listed:

Resolution receiving and approving annual report for the Top of Broadway Community Benefit District for fiscal year 2017-2018, 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