

File No. 160430 Committee Item No. 3  
Board Item No. \_\_\_\_\_

**COMMITTEE/BOARD OF SUPERVISORS**  
AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight Date May 19, 2016

Board of Supervisors Meeting Date \_\_\_\_\_  
Cmte Board

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| <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 checked="" 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                        |

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| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>OEWD Memo - 02/19/2015</u>                  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>Central Market CBD Annual Report - 2014</u> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>Central Market CBD CPA Report - 2014</u>    |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>Referral FYI - 05/03/2016</u>               |
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Completed by: Erica Major Date May 13, 2016  
Completed by: \_\_\_\_\_ Date \_\_\_\_\_

1 [Central Market Community Benefit District - Annual Reports to the City - Calendar Year 2014]

2  
3 **Resolution receiving and approving annual reports for the Central Market Community**  
4 **Benefit District for calendar year 2014, 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 September 12, 2006, pursuant to the Property and Business  
10 Improvement District Law of 1994 (the "Act"), California Streets and Highways Code, Sections  
11 36600 *et seq.*, as augmented by Article 15 of the San Francisco Business and Tax  
12 Regulations Code, the Board of Supervisors adopted Resolution No. 519-06, expressing the  
13 City's intention to establish the Central Market Community Benefit District (the "Central Market  
14 CBD"); and

15 WHEREAS, On October 31, 2006, the Board of Supervisors adopted Resolution  
16 No. 631-06 establishing the Central Market CBD ("Resolution to Establish") for a period of 7  
17 years, commencing FY2006-2007; and

18 WHEREAS, On June 19, 2007, the Board of Supervisors adopted Resolution  
19 No. 313-07, authorizing an agreement with the owners' association for the  
20 administration/management of the Central Market CBD, and a management agreement (the  
21 "Management Contract") with the owners' association, the Central Market Community Benefit  
22 District Corporation, 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. 070673; and

1           WHEREAS, On July 23, 2013, the Board of Supervisors adopted Resolution  
2 No. 264-13 renewing and expanding the Central Market CBD for a period of 15 years,  
3 commencing with FY2013-2014; and

4           WHEREAS, On February 3, 2015, the Board of Supervisors approved the Central  
5 Market CBD's annual reports for calendar years 2011, 2012, and 2013 in Resolution  
6 No. 034-15; and

7           WHEREAS, The Central Market CBD has submitted for the Board's receipt and  
8 approval the Central Market annual report for calendar year 2014 as required by Section  
9 36650 of the Act and Section 3.4 of the Management Contract; and

10           WHEREAS, The 2014 annual report is on file with the Clerk of the Board of  
11 Supervisors in File No. 160430, and are incorporated herein by reference as though fully set  
12 forth; and

13           WHEREAS, Supporting documents, including, but not limited to, a transmittal letter and  
14 memorandum report from the City's Office of Economic and Workforce Development, dated  
15 February 19, 2016, and documentation from the Central Market CBD for the 2014 annual  
16 report are on file with the Clerk of the Board of Supervisors in File No. 160430; now, therefore,  
17 be it

18           RESOLVED, That the Board of Supervisors hereby receives and approves the annual  
19 reports for the Central Market Community Benefit District for calendar year 2014.  
20  
21  
22  
23  
24  
25

**MEMO**

To: Supervisor Jane Kim, District 6

CC: San Francisco Board of Supervisors

From: Chris Corgas, OEWD Project Manager

RE: Central Market Community Benefit District

Date: February 19, 2015

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This is a memo summarizing the performance of the Central Market Community Benefit District (CMCBD) and an analysis of their financial statements (based on their audit) for the period between January 1, 2014 and December 31, 2014.

Each year the CBD is required to submit a mid-year report, an annual report, and a CPA Financial Review or Audit. Central Market CBD has complied with the submission of all these requirements. OEWD staff reviewed these financial documents to monitor and report on whether they have complied with the rules per the Property and Business Improvement District Law of 1994, California Streets and Highways Code Sections 36600 Et Seq.; San Francisco's Business and Tax Regulations Code Article 15; the Central Market Community Benefit District's Management Contract with the City; and their Management Plan as approved by the Board of Supervisors in 2014.

Also attached to this memo are the following documents:

1. Annual Reports
  - a. CY 2014
2. CPA Financial Review Reports
  - a. CY 2014
3. Draft resolution from the Office of Economic and Workforce Development



## Background

The District is generally described as from the West side of 5th Street to the East side of South Van Ness Avenue, and from the South side of Market Street to the South Side of Mission Street. In addition, one block North of Market between Cyril Magnin and Mason, and one block North of Market between Grove and Larkin are included. Also, properties along Sixth Street between Market and Folsom Streets, along with the properties on adjacent streets and alleys East and West of Sixth Street (to varying distances) are included. The district contains 811 parcels, including the former US Mint building and Mint Plaza.

- July 23, 2013: the Board of Supervisors approved the resolution that established (renew and expand) the property-based district called the Central Market Community Benefit District (Resolution #264-13).
- February 4, 2014: the Board approved the contract for the administration and management of the Central Market Community Benefit District (Resolution # 019-14).
- February 3, 2015: the Board of Supervisors approved CMCBD's Annual Reports for CYs 2011, 2012, and 2013 (Resolution # 034-15).

## Basic Info about Central Market CBD

Year Established	2006
Year Renewed	2013
Assessment Collection Period	July 1, 2013 - June 30, 2028
Services Start and End Date	January 1, 2014 – December 31, 2028
Initial Estimated Annual Budget	\$1,225,433.63
Fiscal Year	January 1 – December 31
Executive Director	Tracy Everwine
Name of Nonprofit Entity	Central Market Community Benefit District Corporation

The current CBD website, <http://www.central-market.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 Safety**

The Public Safety program area includes multiple programs intended to ensure the safety of the district. Parts of this program area include Community Guides, the 10B Officer program, the San Francisco Patrol Special Police, community meetings, and public safety seminars. The district's approach focuses on public safety, social service outreach, hospitality and customer service.

### **Cleaning and Maintenance**

The Cleaning and Maintenance program includes enhanced cleaning and maintenance services within the public right-of-way and sidewalks, above and beyond the baseline level of service provided by the City of San Francisco. Service includes quarterly steam cleaning.

## **Management and Economic Development**

Management includes day-to-day management of the organization and advocacy for district needs with various City departments ensuring good and timely service. Economic Development activities such as business attraction, retention and promotion allow nonresidential properties to maximize their development and land use.

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

#### **CY 2014**

##### **Public Safety**

*Note: The CMCBD CY 2014 Annual Report developed standardized metrics for measuring program performance.*

##### **Public Safety**

- Public Safety Services (*partial list*):
  - Ambulance/Fire/Police Called – 431
  - Mentally Disabled Assisted – 224
  - Referrals to Shelters – 260
  - Social Services Accepted – 214
  - Social Services Refused – 424
  - Collaborated with Civic Center CBD to hire a full-time 10B Officer
  - Helped District 6 advance pedestrian safety efforts along the 6<sup>th</sup> Street corridor

##### **Cleaning and Maintenance**

- Cleaning and Maintenance Services (*partial list*)
  - Removed 2,051 needles
  - Responded to more than 10,091 requests for sidewalk sweeping, steam cleaning and spot cleaning
  - Removed 5,739 graffiti tags, stickers and flyers
  - Repainted 111 fixtures
  - Produced the “SRO Manager’s Guide” in collaboration with SRO residents, SRO owners and supportive housing providers

##### **Management and Economic Development**

- Successfully fulfilled management plan services in all program areas
- Monitored City agency baseline services provided by Department of Public Works
- Effectively collaborated with neighboring CBDs and multiple City agencies
- Surpassed General Benefit fundraising goal by \$120,908.00 (8.98%)
- Attracted 3 new businesses to the district and retained 4 existing businesses
- Helped the City create and implement the Central Market/Tenderloin Economic Strategy
- Helped the City re-design and launch Epicenter-SF.org
- Designed and implemented “Be Barrier Beautiful” construction barricade improvement program
- Conducted Bike Friendly Business District Workshops with district businesses, SFMTA and the San Francisco Bicycle Coalition
- Held the 4<sup>th</sup> annual “2 Blocks of Art” art walk promoting local art and district businesses

- Produced “Stevenson Alley Design Guidelines” in collaboration with district stakeholders, Public Works and Planning

**CMCBD Annual Budget Analysis**

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

- **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 “Central Market Community Benefit District”, Section 3.9 – Budget*).
- **BENCHMARK 2:** Whether three and sixty eight hundredths percent (3.68%) of actuals came from sources other than assessment revenue (*CA Streets & Highways Code, Section 36650(B)(6); Agreement for the Administration of the “Central 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 “Central Market Community Benefit District”, Section 3.9 – Budget*).
- **BENCHMARK 4:** Whether CMCBD 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)*).

**CY 2014**

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

<b>Service Category</b>	<b>Management Plan Budget</b>	<b>% of Budget</b>	<b>CY 2014 Budget</b>	<b>% of Budget</b>	<b>Variance Percentage Points</b>
Public Safety	\$431,382.73	35.20%	\$431,382.73	36.59%	+1.39%
Cleaning and Maintenance	\$352,000.00	28.72%	\$352,000.00	29.86%	+1.13%
Management and Economic Development	\$300,885.66	24.55%	\$300,885.66	25.52%	+0.97%
Contingency	\$141,165.24	11.52%	\$94,718.06	8.03%	-3.49%
<b>TOTAL</b>	<b>\$1,225,433.63</b>	<b>100%</b>	<b>\$1,178,986.39</b>	<b>100%</b>	

**BENCHMARK 2:** Whether three and sixty eight hundredths percent (3.68%) of actuals came from sources other than assessment revenue.

**ANALYSIS:** CMCBD met this requirement. Assessment revenue was \$1,144,834.00 or 87.34% of actuals and non-assessment revenue was \$166,004.00 or 12.66% of actuals. See table below.

Revenue Sources	CY 2014 Actuals	% of Actuals
Special Benefit Assessments	\$1,144,834.00	
<b>Total assessment revenue</b>	<b>\$1,144,834.00</b>	<b>87.34%</b>
Grants	\$141,667	10.81%
Donations	\$2,400	.18%
Other	\$21,937.00	1.67%
<b>Total non-assessment revenue</b>	<b>\$166,004.00</b>	<b>12.66%</b>
Total	\$1,310,838.00	100%

Non-assessment revenue applied to 3.68% 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:** CMCBD met this requirement. See table below.

Service Category	CY 2014 Budget	% of Budget	CY 2014 Actuals	% of Actuals	Variance Percentage Points
Public Safety	\$431,382.73	36.59%	\$406,982.00	34.79%	-1.80%
Cleaning & Maintenance	\$352,000.00	29.86%	\$359,208.00	30.71%	+ .85%
Management and Economic Development	\$300,885.66	25.52%	\$284,742.00	24.34%	-1.18%
Contingency	\$94,718	8.03%	118,857.00	10.16%	+2.13%
<b>TOTAL</b>	<b>\$1,178,986.39</b>	<b>100%</b>	<b>\$1,168,789.00</b>	<b>100%</b>	

\*Contingency Reserve is redeployed throughout the year to meet the needs of the CBD

**BENCHMARK 4:** Whether CMCBD 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:** CMCBD met this requirement. See table below.

<b>CY 2014 Carryover Disbursement</b>	<b>\$136,315</b>
Contingency & Reserve	\$118,857
Non-Assessment Revenue Net Assets	\$17,458
<b>Total Carryover Disbursement</b>	<b>\$136,315</b>



### **Findings and Recommendations**

Within the review period of CY 2014, the Central Market CBD met the expectations and requirements as set by the California Street and Highways Code Section 36650-36651; the Agreement for the Administration of the "Central Market Community Benefit District; and the Agreement for the Administration of the "Central Market Community Benefit District."

### **Conclusion**

Central Market CBD has performed well in implementing their service plan. Central Market CBD has continued to successfully implement the service areas stated in their management plan and seized opportunities to leverage and add value to its work through fundraising, grants and collaborative partnerships. Central Market CBD has an active Board of Directors and committee members; and OEWD believes the Central Market CBD will continue to successfully carryout its mission and service plans.

## 2014 BOARD OF DIRECTORS

**Robin Anderson**  
Alonzo King LINES Dance Center,  
Merchant Board Seat

**Brian Smith**  
Huckleberry Bicycles,  
Merchant Board Seat

**David Fariello**  
UCSF Citywide Case Management,  
CBO Board Seat

**William Thacher**  
Federal Realty Co.,  
Property Owner Board Seat

**Ralph Lee**  
Hotel Whitcomb,  
Property Owner Board Seat

**Isabel Wade**  
Urban Resource Systems  
Property Owner Board Seat

**Kyle Pickett**  
Urban Fabrick Inc.,  
Property Owner Board Seat

**Jane Weil**  
Resident,  
CBO Board Seat

**Jim Sangiacomo**  
Trinity Properties,  
Property Owner Board Seat

**Bill Whitfield**  
Shorenstein Realty,  
Property Owner Board Seat

**Matt Semmelhack**  
Mercer Restaurant Group,  
Merchant Board Seat



901 Market Street, Suite 490 San Francisco, CA 94103  
415.957.5985 | info@central-market.org | www.Central-Market.org



## 2014 BOARD OF DIRECTORS

### Robin Anderson

Alonzo King LINES Dance Center,  
Merchant Board Seat

### David Fariello

UCSF Citywide Case Management,  
CBO Board Seat

### Ralph Lee

Hotel Whitcomb,  
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Huckleberry Bicycles,  
Merchant Board Seat

### William Thacher

Federal Realty Co.,  
Property Owner Board Seat

### Isabel Wade

Urban Resource Systems  
Property Owner Board Seat

### Jane Weil

Resident,  
CBO Board Seat

### Bill Whitfield

Shorenstein Realty,  
Property Owner Board Seat



central market community benefit district

901 Market Street, Suite 490 San Francisco, CA 94103

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# 2014 ACHIEVEMENTS

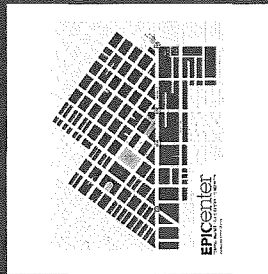
Central Market Economic  
Strategy Revision



Business Attraction,  
Retention & Expansion



Epicenter-SF.org



New Uniforms



Be Barrier Beautiful



Resource Card

10B Officers



Pedestrian Safety



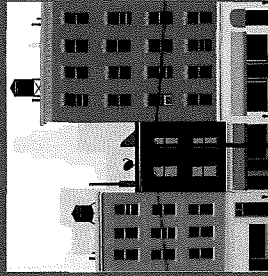
Stevenson Alley  
Design Guidelines



2 Blocks of Art



SRO Manager's Guide



Bike Friendly Business  
District Workshops



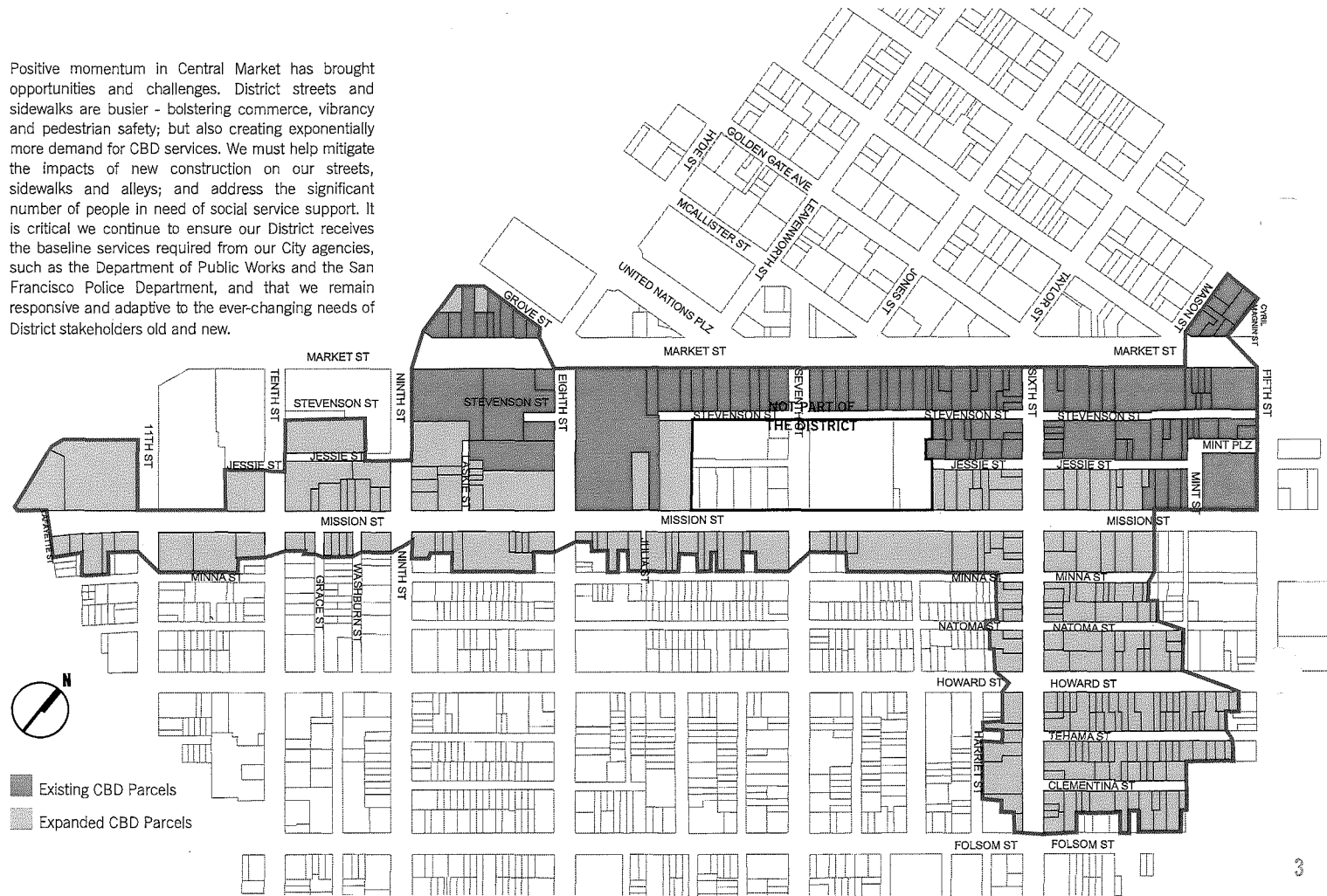
# THE DISTRICT

The Central Market Community Benefit District is a non-profit, community-based organization formed in 2006 to provide programs and services that improve the quality of life experienced in the public realm of San Francisco's Central Market. Improving the cleanliness, safety and economic vitality of the District increases pedestrian activity, strengthens businesses and cultural institutions, attracts new investment and enhances the public right of ways.

Central Market CBD efforts are privately funded and benefit people of all incomes, ethnicities and ages, including residents, business and property owners, workers and visitors to the area. The mixed-use district sits at the center of a dense collection of established and emerging neighborhoods: the Tencertoin, Civic Center, South of Market and Union Square. Until recently, Central Market struggled with high vacancy rates, a lack of private investment, blight and a mix of social challenges; yet over the past year it has undergone extraordinary physical and economic changes that have attracted new residents, businesses, employees and visitors to the area. The improvements are a result of leadership at the San Francisco Mayor's Office, public and private sector investment, and the work of community-based organizations like the Central Market CBD.

The success of the Central Market CBD was recognized in 2013 when property owners voted to renew the District for an additional 15-years. As part of the renewal, the District doubled in size and added economic development work to its Management Plan.

Positive momentum in Central Market has brought opportunities and challenges. District streets and sidewalks are busier - bolstering commerce, vibrancy and pedestrian safety; but also creating exponentially more demand for CBD services. We must help mitigate the impacts of new construction on our streets, sidewalks and alleys; and address the significant number of people in need of social service support. It is critical we continue to ensure our District receives the baseline services required from our City agencies, such as the Department of Public Works and the San Francisco Police Department, and that we remain responsive and adaptive to the ever-changing needs of District stakeholders old and new.



# CLEANING, MAINTENANCE & PUBLIC SAFETY

## Clean Team

Central Market CBD's Clean Team provides enhanced cleaning and maintenance services within the public right of way, including sidewalks and plazas in the District, above and beyond the baseline level of service provided by the City of San Francisco.

Cleaning services include: sidewalk sweeping; monitoring of public trash receptacles for overflow and trash removal; weeding of tree basins; sidewalk cracks and landscape planters; reporting of bulky items for removal by the Department of Public Works; spot cleaning; quarterly steam cleaning and graffiti abatement on public and private property.

## Community Guides

Community Guides focus on social service outreach, wayfinding, customer service and pedestrian safety support. Through their service to the District, the Community Guides support and work in partnership with local law enforcement agencies, social service providers, residents, workers, merchants and property owners in creating a clean, safe and welcoming Central Market neighborhood. Thanks to the expansion and renewal of the District, the Clean Team and Community Guides now operate seven days a week, 7 a.m. to 7 p.m.

## 10B Officer Program

Central Market CBD provides 10B Officers through the San Francisco Police Department (SFPD). 10B Officers address crime and quality of life issues within the District and within the purview of SFPD, such as issuing citations for public intoxication, trespassing, permit violations, littering and pedestrian safety infractions, with the authority to make arrests and the ability to request additional police presence when necessary.

[Download a complete list of Service Statistics for 2014](#)

## SRO Manager's Guide and Meetings

With 37 SRO Hotels in our District, the SRO Manager's Guide was completed and distributed with the purpose of informing hotel owners and managers about Central Market CBD services. The Guide also offers additional City-wide information and resources relevant to SRO hotels. Central Market CBD also hosts SRO Manager networking breakfasts allowing managers to meet one another and share best practices in person.

[Download the SRO Manager's Guide](#)

## Pedestrian Safety

Central Market CBD advocates for improved pedestrian safety District-wide including the 6th Street corridor from Market to Howard. SFMTA reports "The 6th Street intersections at Market, Mission and Howard have some of the highest rates of pedestrian collisions in San Francisco". SFMTA currently has a road diet for 6th Street in the EIR phase including traffic lights at alley intersections, mid-block crosswalks, wider sidewalks and improved bulb outs at major intersections. Central Market CBD was able to have several temporary bulb-outs at 6th Street intersections re-painted and spearheaded activating the electronic sign at 6th and Howard with a traffic calming message.

[Download Press Release](#)





## ECONOMIC DEVELOPMENT

### Business Attraction, Retention & Expansion

Contractor Urban Solutions helped Central Market CBD implement business attraction, retention and expansion services District-wide with a focus on brightened ground floor retail. We were instrumental in providing several instances of lease mediation support, permitting and zoning advice, and construction project management support for District business and property owners. Our efforts resulted in 3 new retail leases being signed in the District and 4 key existing businesses being retained. Six applications to the City's SF Stores Program were submitted, helping District retail shops obtain facade and tenant improvement grants from the City.

### Central Market Economic Strategy

Central Market CBD partnered with the Office of Economic and Workforce Development and AECOM to update the City's strategies for Central Market - including 6th Street and the Tenderloin. Central Market CBD's work here is critical for ensuring our District receives the City resources it needs. Work will include gathering and analyzing information from both public and private sector sources in preparation for the final document, which will also include an on-going Neighborhood Report Card reporting mechanism.

[Download the Central Market Tenderloin Strategy](#)

### Epicenter-SF.org

A component of the Central Market Economic Strategy is to improve communication amongst public and private partners in the Central Market/Tenderloin area, and to highlight the significant amount of news, events and information being generated here. Central Market CBD will continue its work with the City, neighboring CBDs and community stakeholders to lead the expansion of Epicenter-SF.org. The website - an intranet for the community - highlights the arts, entertainment, dining, neighborhood, non-profit, news and events, volunteer, and philanthropic opportunities and City agency events and programs focused on Central Market.

[Visit the Epicenter-SF.org website](#)

### Be Barrier Beautiful

With over 40 construction projects coming to Central Market, vacant lots and barricaded streets dominate the landscape. Such conditions attract loitering, drug-dealing, graffiti and threaten District economic vitality and perception. Partnering with Yerba Buena Center for the Arts to match District real estate developers with artists and designers, Central Market CBD is helping to turn blank construction barricade walls into canvases. Shorenstein Family Housing and Enbrie Fund were the first to sign up and participate. Artfully designed barricades now adorn several Market Street facades enhancing streetscape beauty, safety and vibrancy.

[Download the Barricade Program Overview](#)

### Bike Friendly Business District Workshops

Central Market CBD executed a workshop series in collaboration with People For Bikes and the San Francisco Bicycle Coalition to explore designating Central Market an official bike-friendly business district. District merchant Huckleberry Bicycles hosted the Spear series attended by residents, real estate developers, employees and City agency staff.

### 2 Blocks of Art

The 4th Annual 2 BLOCKS OF ART artwork took place on October 10th featuring over 75 artists at 25 locations along the 6th Street corridor from Market to Howard. Supervisors Jane Kim welcomed guests at the VIP Reception, thanking the artists, the 6th Street small businesses and sponsors for their role in what is perhaps San Francisco's most unique and community-focused art event.

[View photos from the event](#)

### Stevenson Alley Design Guidelines

Central Market CBD retained CMG Landscape Architecture to produce the Stevenson Alley Design Guidelines. The Guidelines were developed through community-based planning process including probe owners, residents, business owners, workers, and District cultural institutions. The process also included collaboration with City agencies such as Public Works and real estate developers interested to coordinate current and future projects with the Guidelines.

[Download the Stevenson Alley Design Guidelines](#)

## MARKETING & PROMOTION

### Central Market CBD Open House

On March 13, 2014, Central Market CBD celebrated the start of its 15-year renewal with over 500 guests at 1025 Market Street including property owners, City agencies, community non-profits, local real estate developers, neighborhood residents and employees. Fabulous food, drinks and music filled the spectacular event, space as Central Market stakeholders, old and new, mingled and shared information about upcoming events, projects and services.

[\*View photos from the event\*](#)

### New Uniforms

Central Market CBD re-branded with brighter and more identifiable uniforms. The new uniforms immediately proved more effective in identifying Community Guides and Clean Team members as a resource for help. Questions and interactions with pedestrians increased 30% in the first month.

### Quarterly Recaps

In order to enhance information sharing with District stakeholders, Central Market CBD produced quarterly recaps available on OMCBD's website highlighting service statistics, information, news, events, and achievements in and around the District.

[\*View 2014 Quarterly Recaps\*](#)

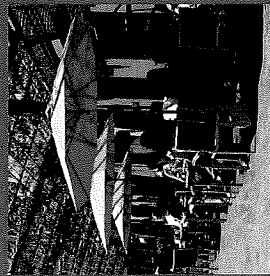
### District Resources

CentralMarket.org was updated with a "Resources" page to better showcase the variety of District offerings. The Resources page highlights the vast constituency of public and private entities Central Market CBD engages with adding value to our work.

[\*View the Central Market CBD Website for District Resources\*](#)



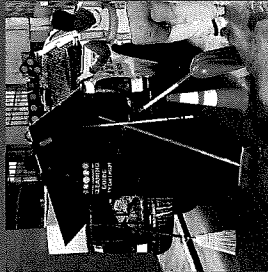
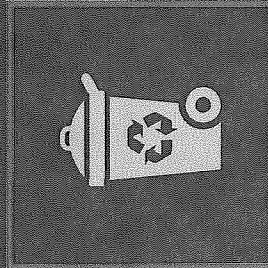




**4,344**  
Graffiti Tags  
Removed



**3,734**  
Camping &  
Trespassing  
Calls



**3,110**  
Visitors  
Assisted



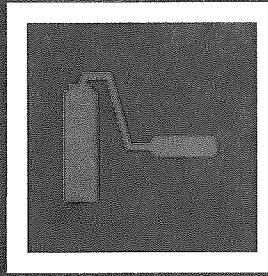
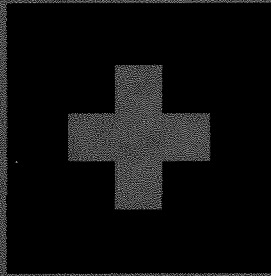
**1,371**  
Social Services  
Interventions



**6,409**  
Human / Animal  
Waste  
Clean-Ups



**2,051**  
Needles  
Disposed



# FINANCIALS

## Assessment Methodology

The method of apportioning benefit to parcels within the District reflects the proportional special benefit assigned to each property from the District services, activities and improvements based upon the various property characteristics for each parcel as compared to other properties within the District. Given that the special benefits provided by the District services, activities, and improvements focus on cleanliness, maintenance, safety, and economic development, it was determined that property linear street frontage, lot square footage, building square footage, and land use are the most appropriate parcel factors. Each parcel's linear street frontage, lot square footage, building square footage, and land use have been used as the primary assessment variables for the benefit point calculation and assignment of parcel factors. Details of the annual assessment calculation are in the District Management Plan at [www.central-market.org](http://www.central-market.org).

## 2014 Central Market CBD Budget & Balance Sheet

INCOME:	BUDGET	ACTUAL
Assessments	\$1,180,337.63	\$1,144,834.00
Non-Assessment Income: Fundraising/ In-kind	\$45,096.00	\$165,884.00
Interest Income		\$120.00
<b>Total Income</b>		<b>\$1,310,838.00</b>

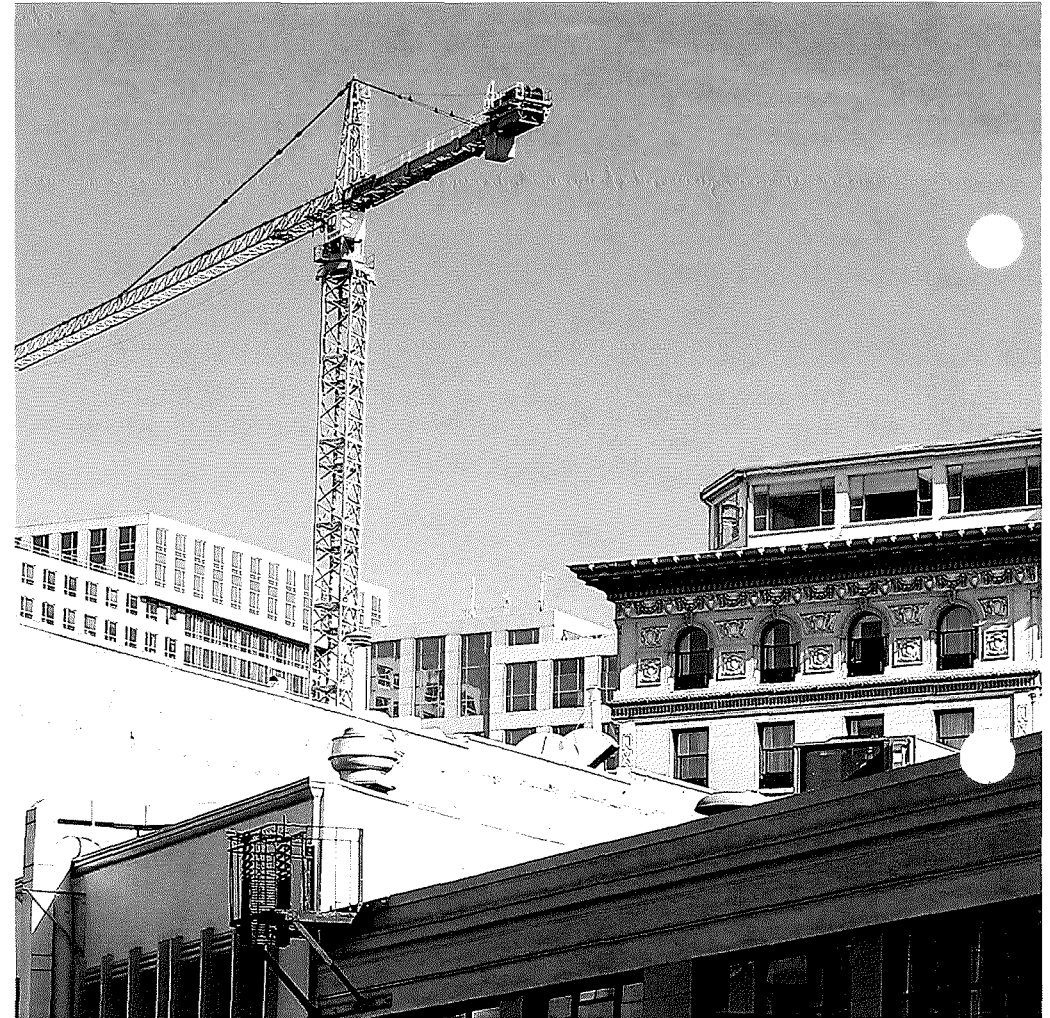
EXPENSE:	BUDGET	ACTUAL
Cleaning and Maintenance	\$352,000.00	\$359,208.00
Public Safety	\$431,382.73	\$406,982.00
Management and Economic Development	\$300,885.66	\$284,742.00
Non-Assessment Expense: Fundraising/ In-kind		\$120,523.00
<b>Total Expense</b>		<b>\$1,171,455.00</b>

ASSETS:		
Cash and Cash Equivalents		\$218,158.00
Accounts Receivable		\$65,667.00
<b>Total Assets</b>		<b>\$283,825.00</b>

LIABILITIES:		
Accounts Payable		\$106,432.00
Accrued Expenses		\$41,078.00
<b>Total Liabilities</b>		<b>\$147,510.00</b>

NET ASSETS:		
Unrestricted		\$380,737.00
Temporarily Restricted		(\$244,422.00)
<b>Total Net Assets</b>		<b>\$136,315.00</b>
<b>Total Liabilities &amp; Net Assets</b>		<b>\$283,825.00</b>

CARRY OVER:		
Contingency & Reserve		\$118,857.00
Non-Assessment Revenue Net Assets		\$17,458.00
<b>Total Carry Over</b>		<b>\$136,315.00</b>



**CENTRAL MARKET COMMUNITY  
BENEFIT CORPORATION**

**REVIEWED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2014**

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**CENTRAL MARKET COMMUNITY  
BENEFIT CORPORATION  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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**CENTRAL MARKET COMMUNITY  
BENEFIT CORPORATION**

**REVIEWED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2014**

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**CENTRAL MARKET COMMUNITY  
BENEFIT CORPORATION  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors  
Central Market Community Benefit Corporation  
San Francisco, California

We have reviewed the accompanying statement of financial position of Central Market Community Benefit Corporation (a California nonprofit benefit organization) as of December 31, 2014, and the related statements of activities and cash flows 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 statement taken 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 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 modification 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.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles. The Supplementary information is presented only for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we are not aware of any material modifications that should be made thereto.

A handwritten signature in cursive script that reads 'Maze & Associates'.

Pleasant Hill, California  
June 2, 2015

**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**

**STATEMENT OF FINANCIAL POSITION**

**December 31, 2014**

**ASSETS**

**Current Assets:**

Cash and cash equivalents (Note 3)	\$99,301
Cash restricted for contingencies and reserve (Note 3)	118,857
Accounts receivable	<u>65,667</u>
 Total Assets	 <u><u>\$283,825</u></u>

**LIABILITIES**

**Current Liabilities:**

Accounts payable	\$106,432
Accrued expenses	<u>41,078</u>
 Total Liabilities	 <u>147,510</u>

**NET ASSETS (Note 2H)**

Unrestricted	380,737
Temporarily restricted	<u>(244,422)</u>
 Total Net Assets	 <u><u>\$136,315</u></u>

See accountant's review report and notes to financial statements.

**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**

**STATEMENT OF ACTIVITIES**

**For the Year Ended December 31, 2014**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Support and revenues:</b>			
Local property assessments		\$1,144,834	\$1,144,834
Grants	\$141,667		141,667
Donations	2,400		2,400
In-Kind donations	21,817		21,817
Other	120		120
<b>Net assets released from restrictions:</b>			
Satisfaction of purpose (Note 3)	<u>953,057</u>	<u>(953,057)</u>	
<b>Total Support and Revenues</b>	<u>1,119,061</u>	<u>191,777</u>	<u>1,310,838</u>
<b>Expenses:</b>			
Program	953,057		953,057
<b>Support services:</b>			
Management and general	<u>218,398</u>		<u>218,398</u>
<b>Total Expenses</b>	<u>1,171,455</u>		<u>1,171,455</u>
<b>Change in Net Assets</b>	<u>(52,394)</u>	<u>191,777</u>	<u>139,383</u>
<b>Net Assets, Beginning of Year</b>	<u>433,131</u>	<u>(436,199)</u>	<u>(3,068)</u>
<b>Net Assets, End of Year</b>	<u><u>\$380,737</u></u>	<u><u>(\$244,422)</u></u>	<u><u>\$136,315</u></u>

See accountant's review report and notes to financial statements.

**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**

**STATEMENT OF CASH FLOWS**

**For the Year Ended December 31, 2014**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$139,383
Adjustments to reconcile support and revenue over expenses to net cash provided (used) by operating activities:	
Increase/decrease in:	
Accounts receivable	(65,667)
Other receivables	31,937
Accounts payable	46,113
Accrued expenses	<u>41,078</u>
Total adjustments	<u>53,461</u>
Net cash used for operating activities	<u>192,844</u>
Net increase in cash	192,844
Cash and cash equivalents, beginning of year	25,314
Cash and cash equivalents, end of year	<u><u>\$218,158</u></u>

See accountant's review report and notes to financial statements.

**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2014**

**NOTE 1 – ORGANIZATION AND PROGRAMS**

**A. Reporting Entity**

Central Market Community Benefit Corporation (CMCBC) (the Organization) is a California nonprofit, community-based organization incorporated in February 2007, to provide programs and services to improve the overall cleanliness and safety of the Central Market district's public realm in San Francisco, California. The goal of CMCBC is to increase pedestrian activity, strengthen existing small businesses and cultural institutions, attract new investment and improve quality of life in the district's public realm.

Funding is provided primarily from special assessments collected from every property owner in the district through the City and County of San Francisco. The annual budget for CMCBC is allocated into the following spending categories: 28.7% cleaning and maintenance, 35.2% public safety, 24.6% management and economic development and 11.5% contingency.

**B. Programs**

**Cleaning and Maintenance** – The neighborhood served by CMCBD receives enhanced cleaning and maintenance services within the public right-of-way and sidewalks, above and beyond the baseline level of services provided by the City of San Francisco. These services include: sidewalk sweeping and pressure washing, monitoring public trash receptacle overflow and trash removal, landscape maintenance, reporting of bulky items for removal by the Department of Public Works and graffiti removal.

**Public Safety** – The CMCBD's Community Guide program uses a three-pronged crime prevention approach focusing on public safety, social service outreach, and hospitality/customer service. Community Guides provide way-finding assistance, social service intervention and serve as eyes and ears on the street deterring and reporting illegal behavior. CMCBD also provides a uniformed SFPD Police Officer to support CMCBD staff in the field. 10B Officers from the San Francisco Police Department (SFPD) work alongside CMCBD staff to address crime and quality of life issues within the neighborhood (during the CMCBD's hours of operation) and focus on specific areas of concern in the District.

**Economic Development** – These services include business attraction, retention, and expansion services including marketing and special events that enhance District awareness and vitality.

**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2014**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. *Basis of Accounting***

The financial statements have been prepared on the accrual basis of accounting. The Organization reports information regarding its financial position and activities according to the three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Temporarily restricted net assets consist of assets with time and purpose restrictions.

Contributions and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor or payor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. The Organization considers that all contributions for long-lived assets have implied time restrictions and classifies this support as temporarily restricted until the purpose restriction is met. When a restriction expires, that is, when a stipulated time restriction ends or the 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.

**B. *Income Taxes***

The Organization is exempt from income tax under Section 501(c)(3) of U.S. the Internal Revenue Code. Accordingly, no provision for income taxes has been provided in these financial statements. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(1). Unrelated business income, if any, may be subject to income tax. The Organization paid no taxes on unrelated business income for the year ended December 31, 2014.

Generally accepted accounting principles require the recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the organization's tax returns. Management has determined that the Organization does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge. Generally, the Organization's tax returns remain open for federal income tax examination for three years from the date of filing.

**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2014**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. *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.

**D. *Due from City and County of San Francisco***

The Organization recognizes revenue from the City and County of San Francisco in the year it is received.

No allowance for uncollectible accounts has been recorded as all amounts due from the City and County of San Francisco are deemed collectible by management as of December 31, 2014.

**E. *Statement of Cash Flows***

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**F. *Functional Expenses***

The costs of providing the 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 benefitted based on management's estimates.

**G. *Support and Revenue Recognition***

Support and revenue are recognized when the donor or grantee makes a promise to give to the Organization that is, in substance, unconditional. Support that is restricted by donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.



**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2014**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. *Net Assets Classifications***

The Organization is required to report 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.

**Unrestricted Net Assets:** Unrestricted net assets include expendable resources over which the CMCBC Board of Directors has discretionary control and are used to carry out operations in accordance with its bylaws. Included in unrestricted net assets are funds used to account for fixed asset acquisitions, improvements and related activities.

**Temporarily Restricted Net Assets:** Temporarily restricted net assets include resources expendable only for those purposes specified by the donor or grantor. The restrictions are satisfied either by the passage of time or by actions of the Organization.

**Permanently Restricted Net Assets:** Permanently restricted net assets include resources subject to donor-imposed stipulations that they be maintained permanently by the Organization.

**I. *Fair Value Measurements***

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Accounting standards set a framework for measuring fair value using a three tier hierarchy based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or inputs (interest rates, currency exchange rates, commodity rates and yield curves) that are observable or corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Inputs that are not observable in the market and reflect the management's judgment about the assumptions that market participants would use in pricing the asset or liability.

**J. *Advertising***

The Organization follows the policy of expensing advertising costs as incurred.

**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2014**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

As of December 31, 2014, the Organization cash is summarized as follows:

First Bank Checking	\$50,165
Wells Fargo Checking	<u>167,993</u>
Total	<u><u>\$218,158</u></u>

Of the \$218,158 total cash and cash equivalents above, \$118,857 has been set aside as restricted for contingencies and reserve, in accordance with the Organization's management plan with the City and County of San Francisco.

**NOTE 3 – TEMPORARILY RESTRICTED NET ASSETS**

During the year ended December 31, 2014, net assets of \$953,057 were released due to the fulfillment of the purpose restriction to provide improvement district services.

**NOTE 4 – LEASE COMMITMENT**

The Organization entered into a month to month lease agreement with CFRI/Urban 901 Market, LLC on December 10, 2008. Total rent is \$450 per month.

**NOTE 5 – RETIREMENT PLAN**

The Organization sponsors a defined contribution plan for its full-time employees. The Organization contributed \$675 to the plan during the year ended December 31, 2014.

**NOTE 6 – SUBSEQUENT EVENTS**

The Organization evaluated subsequent events for recognition and disclosure through June 2, 2015, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since December 31, 2014 that require recognition or disclosure in such financial statements.

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**SUPPLEMENTAL INFORMATION**

**CENTRAL MARKET COMMUNITY BENEFIT CORPORATION**

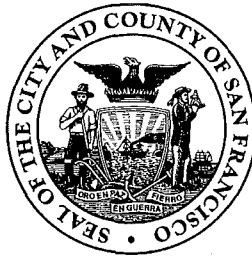
**SCHEDULE OF FUNCTIONAL EXPENSES**

**For the Year Ended December 31, 2014**

	<u>Totals</u>
<i><b>Program Services</b></i>	
Cleaning and Maintenance	
Cleaning and Maintenance Support	\$344,730
Cleaning Maintenance Indirect Expense	<u>14,478</u>
Total Cleaning and Maintenance Expense	<u>359,208</u>
Public Safety	
Community Guides	342,465
Dispatch Services	42,196
10B Officers	4,564
Public Safety Indirect Expense	<u>17,757</u>
Total Public Safety Expense	<u>406,982</u>
Economic Development	
Economic Development	48,678
Economic Development Indirect Expense	<u>2,321</u>
Total Economic Development	<u>50,999</u>
Marketing and Promotion	
Marketing and Promotion	14,538
Marketing and Promotion Indirect Expense	<u>807</u>
Total Marketing and Promotion Expense	<u>15,345</u>
Non Assessment Expenses	
In-Kind Expense	21,817
Non-Assessment	13,419
Non-Assessment Program Expense	<u>85,287</u>
Total Non-Assessment Expense	<u>120,523</u>
Total Program Expense	<u>953,057</u>
<i><b>Management and General</b></i>	
Rent	5,850
Office Supplies	5,136
Accounting and Auditing Fees	18,419
Other Indirect Expense	1,665
Staff	
Salaries	158,181
Payroll Taxes	11,428
Health and Other Fringe Benefits	9,884
Workers' Compensation	1,509
Payroll Fees	6,251
Hiring and Recruitment Fees	<u>75</u>
Total Management and General	<u>218,398</u>
Total Expenses (A)	<u><u>\$1,171,455</u></u>

(A) - Total Expenses does not include contingencies and reserve

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  
Todd Rufo, Director, Office of Economic and Workforce Development

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

DATE: May 3, 2016

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 Kim on April 26, 2016:

**File No. 160430**

**Resolution receiving and approving annual reports for the Central Market Community Benefit District for calendar year 2014, 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  
Ken Rich, Office of Economic and Workforce Development  
Lisa Pagan, Office of Economic and Workforce Development

Print Form

# Introduction Form

By a Member of the Board of Supervisors or the Mayor

RECEIVED IN  
BOARD  
4.26.16

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. Reactivate File No.
- 10. 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 Form.**

**Sponsor(s):**

**Subject:**

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

Signature of Sponsoring Supervisor: 

For Clerk's Use Only: