

File No. 160556 Committee Item No. 5  
Board Item No. 36

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight Date July 21, 2016

#### Board of Supervisors Meeting

Date AUGUST 2, 2016

#### Cmte Board

<input type="checkbox"/>	<input type="checkbox"/>	Motion
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Resolution
<input type="checkbox"/>	<input type="checkbox"/>	Ordinance
<input type="checkbox"/>	<input type="checkbox"/>	Legislative Digest
<input type="checkbox"/>	<input type="checkbox"/>	Budget and Legislative Analyst Report
<input type="checkbox"/>	<input type="checkbox"/>	Youth Commission Report
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Introduction Form
<input 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 (Use back side if additional space is needed)

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	OEWD Ltr 02/29/16
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	YBCBD Annual Rpt FY2014-2015
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Auditor's Rpt 08/31/15
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Referral FYI 05/24/16
<input type="checkbox"/>	<input checked="" type="checkbox"/>	OEWD + YBCBD VPT - 07/21/2016
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Completed by: Erica Major Date July 15, 2016

Completed by:  Date 07/27/2016

[Yerba Buena Community Benefit District - Annual Report to the City - FY2014-2015]

**Resolution receiving and approving an annual report for the Yerba Buena Community Benefit District for FY2014-2015, 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.**

WHEREAS, On June 10, 2008, pursuant to the Property and Business Improvement District Law of 1994 (the "Act"), California Streets and Highways Code, Sections 36600 *et seq.*, as augmented by Article 15 of the San Francisco Business and Tax Regulations Code, the Board of Supervisors adopted Resolution No. 246-08, expressing the City's intention to establish the Yerba Buena Community Benefit District (the "Yerba Buena CBD"); and

WHEREAS, On July 29, 2008, the Board of Supervisors adopted Resolution No. 330-08 establishing the Yerba Buena CBD ("Resolution to Establish") for a period of 7 years, commencing FY2008-2009; and

WHEREAS, On February 10, 2009, the Board of Supervisors adopted Resolution No. 44-09, authorizing an agreement with the owners' association for the administration/management of the Yerba Buena CBD, and a management agreement (the "Management Contract") with the owners' association, the Yerba Buena Community Benefit District Corporation, was executed accordingly; and

WHEREAS, A copy of the Management Contract is on file with the Clerk of the Board of Supervisors in File No. 090027; and

1 WHEREAS, On February 3, 2015, the Board of Supervisors approved the Yerba Buena  
2 CBD's annual reports for FYs 2010-2011, 2011-2012, 2012-2013, and 2013-2014 in  
3 Resolution No. 28-15; and

4 WHEREAS, The Yerba Buena CBD has submitted for the Board's receipt and approval  
5 the Yerba Buena CBD's annual report for FY2014-2015 as required by Section 36650 of the  
6 Act and Section 3.4 of the Management Contract; and

7 WHEREAS, The annual report for FY2014-2015 is on file with the Clerk of the Board of  
8 Supervisors in File No. 160556, and is incorporated herein by reference as though fully set  
9 forth; and

10 WHEREAS, Supporting documents, including, but not limited to, a transmittal letter and  
11 memorandum report from the City's Office of Economic and Workforce Development, dated  
12 February 29, 2016, and documentation from the Yerba Buena CBD for the annual report for  
13 FY2014-2015 are on file with the Clerk of the Board of Supervisors in File No. 160556; now,  
14 therefore, be it

15 RESOLVED, That the Board of Supervisors hereby receives and approves the annual  
16 report for the Yerba Buena Community Benefit District for FY2014-2015.  
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**MEMO**

To: Supervisor Jane Kim, District 6  
CC: San Francisco Board of Supervisors  
From: Chris Corgas, OEWD Project Manager  
RE: Yerba Buena Community Benefit District  
Date: February 29, 2016

RECEIVED  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2016 MAY 17 PM 2:46  
BY *ELB*

This is a memo summarizing the performance of the Yerba Buena Community Benefit District (YBCBD) and an analysis of their financial statements (based on their audit) for the period between July 1, 2014 and June 30, 2015.

Each year the CBD is required to submit a mid-year report, an annual report, and a CPA Financial Review or Audit. Yerba Buena CBD has complied with the submission of all these requirements. OEWD staff, with assistance from the Controller's Office, reviewed these financial documents to monitor and report on whether they have complied with the rules per the Property and Business Improvement District Law of 1994, California Streets and Highways Code Sections 36600 Et Seq.; San Francisco's Business and Tax Regulations Code Article 15; the Yerba Buena's Community Benefit District management contract with the City; and their Management Plan as approved by the Board of Supervisors in 2008.

Also attached to this memo are the following documents:

1. Annual Reports
  - a. FY 2014-2015
2. CPA Financial Review Reports
  - a. FY 2014-2015
3. Draft resolution from the Office of Economic and Workforce Development



### **Background**

Yerba Buena Community Benefit District spans 40 blocks, contains 2,002 parcels, and five benefit zones. Benefit zones are determined by the property owners who have specified the level of special services they desire.

- July 29, 2008: the Board of Supervisors approved the resolution that established the property-based district called the Yerba Buena Community Benefit District (Resolution # 330-08).
- February 10, 2009: the Board approved the contract for the administration and management of the Yerba Buena Community Benefit District (Resolution # 44-09).
- The CBD began receiving assessment funds in April 2009 and started providing cleaning and security services in June 2009.

### **Basic Info about Yerba Buena CBD**

Year Established	June 2008
Assessment Collection Period	FY 2008-2009 to FY 2014-2015 (July 1, 2008 to June 30, 2015)
Services Start and End Date	January 1, 2009 – December 31, 2015
Initial Estimated Annual Budget	\$2,509,521
Fiscal Year	July 1 – June 30
Executive Director	Cathy Maupin
Name of Nonprofit Entity	Yerba Buena Community Benefit District Corporation

The current CBD website, <http://www.ybcbd.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**

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

Street Operations, Beautification and Order service area includes street maintenance, beautification, and safety services. YBCBD contracts with MJM Management Group to staff a "Clean Team" and Community Guides. The "Clean Team" (11 team members) provides services seven days a week, year round including but not limited to: sidewalk and gutter sweeps, graffiti abatement, and street furniture painting. "Community Guides" (six to eight employees) offer information on local businesses and report maintenance and safety concerns. The CBD also hires 10-12 SFPD 10B officers who provide 10 hrs/day (70 hrs/week) of extra security in the district. The YBCBD Management Plan calls for 63.5% of the budget to be spent on SOBO.

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

The District Identity and Street Improvements service includes marketing, public relations and street enhancements in the Yerba Buena area. This program area also offers small grants twice a year for public art, greening/streetscape, public safety, youth engagement and mini-grants for resident projects. The YBCBD Management Plan allocates 11% of their funds to this service area.

### **Administration and Corporate Operations**

YBCBD is staffed by a full-time Executive Director who serves as the focal point person and advocate for Yerba Buena CBD as well as a Director of Neighborhood Partnerships and an Administrative Manager. The YBCBD Management Plan calls for 15% of the budget to be spent on administration and corporate operations.

The YBCBD board has twenty-eight (28) members, represented by residents, property owners, community organizations, non-profit arts organizations, government and educational institutions, and businesses. Board member seats are determined using the following guidelines: At-Large (14%), Community Organizations (14%), Government or Education Institutions (14%), Non-Profit Arts (14%), Residents (14%), Commercial (30%). Board members are all required to actively participate in committees including Executive, Finance, Services, Marketing, Greening, Community Benefit Fund, and Fundraising. The YBCBD also has Ad Hoc Nominating and Audit Committees that were formed to accomplish specific tasks for a shorter period of time each year. The full board meets five times a year.

The ten committees and meeting times are detailed below:

- **Executive** –the fourth Thursday of the month
- **Finance** - the fourth Monday of the month
- **Fund Development** - as needed
- **Marketing** - the third Thursday of the month
- **Nominating** – as needed
- **Services** - the third Thursday of the month
- **Renewal Steering Committee** - the first Thursday of the month
- **Streets and Public Space** –the third Wednesday of the month. Committee works with the community, City agencies, CMG Landscape Architecture and the community to create a vision and road map for public space in Yerba Buena that will be used by YBCBD over the next decade to direct projects that facilitate vibrant social interaction and promote pedestrian life, safety, beauty and community pride.
- **Community Benefit Fund** – as needed. Grant program that provides small grants twice a year for public art, greening/streetscape, public safety, youth engagement and mini-grants for resident projects. The grant fund is one of the unique aspects of YBCBD.
- **Audit** –as needed

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

#### **FY 2014-2015**

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

- Worked with the City to incorporate many of our Street Life Plan projects into the Central SoMa Plan reducing implementation time and costs.
- Approved a public art plan to inspire more public art and guide that process, including artful bike racks and seating.
- Clean Team:

- Responded to more than 13,804 requests for sidewalk sweeping, steam cleaning and spot cleaning.
- Removed more than 4,179 graffiti tags, stickers and flyers.
- Addressed more 759 overflowing trashcans.
- Community Guides:
  - Conducted meet and greets with more 5,324 business people and residents.
  - Reported almost 1,257 incidents of aggressive panhandling.

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

- Attracted more than 10,000 attendees to the fourth annual Yerba Buena Night.
- The Community Benefit Fund Provided grants that supported 13 exhibits and programs, such as the Martin Luther King Jr. Birthday Celebration, 12<sup>th</sup> Annual Parol Lantern Festival and Parade, Halloween Hoopla family event, and Children's Creativity Museum's Creativity Day 2015.

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

- Continued advocacy on behalf of the Yerba Buena Community Benefit District, including implementation of the Yerba Buena Street Life Plan. Additionally, this service category spearheaded the district's CBD renewal campaign with assistance from OEWD.

### **YBCBD Annual Budget Analysis**

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

- **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 "Yerba Buena Community Benefit District", Section 3.9 – Budget*).
- **BENCHMARK 2:** Whether five percent (5%) of actuals came from sources other than assessment revenue (*CA Streets & Highways Code, Section 36650(B)(6); Agreement for the Administration of the "Yerba Buena 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 "Yerba Buena Community Benefit District", Section 3.9 – Budget*).
- **BENCHMARK 4:** Whether YBCBD is indicating the amount of funds to be carried forward into the next fiscal year and designating projects to be spent in current fiscal year (*CA Streets & Highways Code, Section 36650(B)(5)*).

#### **FY 2014-2015**

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

Service Category	Management Plan Budget	% of Budget	FY 2014-2015 Budget	% of Budget	Variance Percentage Points
Sidewalk Operations & Beautification	\$1,596,700	63.63%	\$2,106,052	64.47%	+.84%
District Identity and Street Improvements	\$279,597	11.14%	\$526,966	16.13%	+4.99%
Administrative Expenses	\$370,000	14.74%	\$413,225	12.65%	-2.09%
Contingency Reserve	\$263,224	10.49%	\$220,494	6.75%	-3.74%
<b>TOTAL</b>	<b>\$2,509,521</b>	<b>100%</b>	<b>\$3,266,737</b>	<b>100%</b>	

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

**ANALYSIS:** YBCBD met this requirement. Assessment revenue was \$3,140,991 or 93.47% of actuals and non-assessment revenue was \$219,481 or 6.53% of actuals. See table below.

Revenue Sources	FY 2014-2015 Actuals	% of Actuals
Special Benefit Assessments	\$3,140,991	
<b>Total assessment revenue</b>	<b>\$3,140,991</b>	<b>93.47%</b>
Contributions and Sponsorships	\$66,482	1.98%
Grants	\$129,500	3.85%
Interest Earned	\$6,096	.18%
Earned Revenue	\$17,403	.52%
<b>Total non-assessment revenue</b>	<b>\$219,481</b>	<b>6.53%</b>
<b>Total</b>	<b>\$3,360,472</b>	<b>100%</b>

Non-assessment revenue applied to 5% General Benefit requirement



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

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

Service Category	FY 2014-2015 Budget	% of Budget	FY 2014-2015 Actuals	% of Actuals	Variance Percentage Points
Sidewalk Operations & Beautification	\$2,106,052	66.10%	\$1,741,151	66.89%	+2.42%
District Identity and Street Improvements	\$526,966	15.82%	\$433,371	15.00%	+0.52%
Administrative Expenses	\$413,225	12.68%	\$428,460	15.05%	+3.81%
Contingency Reserve	\$220,494	5.40%	\$0.00	0%	-6.75%
<b>TOTAL</b>	<b>\$3,266,737</b>	<b>100%</b>	<b>\$2,602,982</b>	<b>100%</b>	

**BENCHMARK 4:** Whether YBCBD 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:** *YBCBD met this requirement. Please note: There is a period between when the City collects assessment payment and when the City disburses the funds to the CBD. As a result, a CBD typically has a fund balance at the end of the fiscal year that is equal to about 6 months of their annual budget. See table below.*

FY 2014-2015 Carryover Disbursement	\$2,724,080*	To be used in FY 2015-2016	To be used in Future Years
Designated Projects			
Management and Operations	\$594,659	-\$56,651	\$538,007.25
Cleaning and Streetscape Improvements	\$1,072,020	\$292,813.11	\$779,206.89
Safety and Security	\$856,036	\$145,000.00	\$711,036.00
Branding, Activation, and Marketing	\$161,776	\$10,500	\$151,276.00
Fiscally Sponsored Projects – Restricted Funds	\$39,589	\$39,589	\$0.00
<b>Total Designated Amount</b>	<b>\$2,724,080.00</b>	<b>\$544,553.86</b>	<b>\$2,179,526.14</b>

\*As of 6/30/15

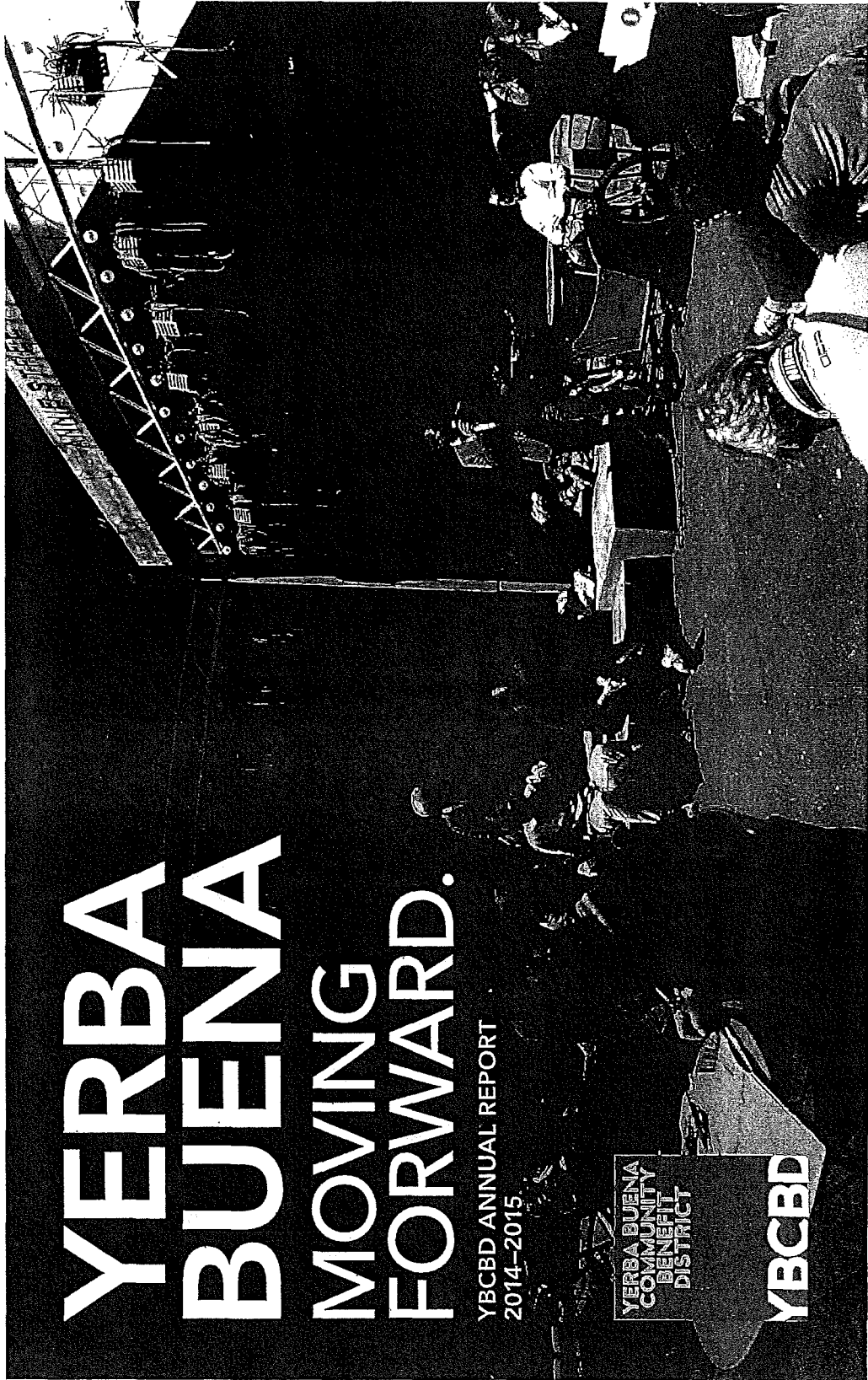
### **Findings and Recommendations**

Within the review period of FY 2014-2015, the Yerba Buena 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 "Yerba Buena Community Benefit District; and the Agreement for the Administration of the "Yerba Buena Community Benefit District."

As delineated in their FY 2014-2015 Annual Report, Yerba Buena CBD has a total carryover amount of \$2,724,080. YBCBD successfully indicated how the money would be allocated in accordance with state code. OEWD recommends that YBCBD allocate their carryover spend down plan in accordance with categories mentioned in their management plan.

### **Conclusion**

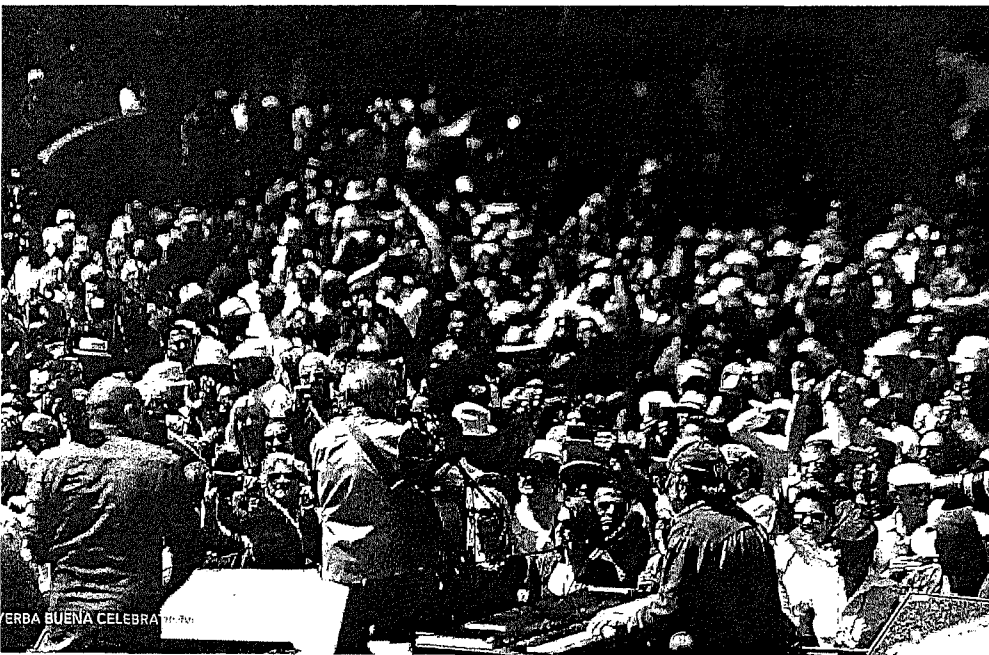
Yerba Buena CBD has performed incredibly well in implementing their service plan. Yerba Buena CBD has continued to successfully market and produce events such as Yerba Buena Family Day and Yerba Buena Night. Yerba Buena CBD has increased their opportunities in partnering with community stakeholders and numerous municipal agencies for the implementation of the Yerba Buena Street Life Plan and Community Benefit Fund. Yerba Buena CBD is an extremely well run organization with an active board of directors and committee members. OEWD believes the Yerba Buena CBD will continue to successfully carryout their mission and service plans.



# YERBA BUENA MOVING FORWARD.

YBCBD ANNUAL REPORT  
2014-2015

YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT  
**YBCBD**



# MOVING FORWARD.

Dear Neighbors,

The Yerba Buena Community Benefit District's forward thinking, creativity and commitment to improving the neighborhood have defined it during its seven-year history. In 2015, district property owners and the San Francisco Board of Supervisors renewed the YBCBD and its services for a 15-year period. Because of the dedication, time and talent of so many who care deeply about improving the quality of life in Yerba Buena, the YBCBD is able to move forward with beneficial services that make the district cleaner, safer and more inviting. Thank you for supporting the YBCBD!

The success of our year-long campaign to renew the district can be viewed with pride. Eighty-four percent of the property owner ballots cast voted "yes." The tally was the highest ever level of support for any community benefit district formation or renewal in San Francisco. By listening — through a robust community outreach process — we learned even more about what is important to property owners and to the people that live, work and visit here. As a result, in January 2016, we'll launch additional cleaning services and pedestrian safety programs. Also, more Community Guides will be on duty to help those in need and to address cleaning, safety and quality of life issues.

We continue to move forward with new ideas from our talented staff and volunteer board of directors and committee members in addition to many other dedicated neighbors living and working in Yerba Buena. In 2016, we will refresh our award winning Yerba Buena Street Life Plan and continue with high priority projects. We will continue to shepherd neighborhood public art projects, promote the neighborhood in support of business and cultural institutions, and provide grants to nonprofits in the neighborhood that support our mission.

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During the last fiscal year, the YBCBD advanced exciting new programs and projects. With neighborhood and city partners we opened a new temporary pedestrian plaza — Annie Street Plaza — at Mission Street and brought it to life with music, performance, movies and other activities. Our board approved a new public art plan. We installed 60 additional custom-designed bike racks and 100 new street banners to welcome people to the neighborhood in support of all of our attractions. Our "Be a Superhero" campaign inspired people to contact us to keep our neighborhood cleaner. More than 10,000 people, our largest crowd so far, attended the 4th annual Yerba Buena Night to celebrate our cultural heartbeat as part of a free evening of music, dance, art and more.

At the same time, we remain focused on our core clean and safe services, which are essential to maintaining and improving Yerba Buena. Last year, our Clean Team addressed 12,400 sweep requests, removed 4,000 graffiti tags, flyers and stickers and worked 365 days a year on beautifying our neighborhood. YBCBD's Community Guides and San Francisco Police Department Bike Patrol officer dedicated to Yerba Buena addressed 1,250 aggressive panhandling incidences and provided information and assistance to tens of thousands of visitors and merchants.

As the neighborhood grows and evolves, the YBCBD's work will be more important as more people come to the district with the reopening of SFMOMA, the Moscone Center Expansion Project and Central Subway project. By renewing the YBCBD, we are able to sustain the positive momentum of our many services and programs. We will continue to move forward with excitement and an unwavering commitment to improving Yerba Buena.



Sincerely,

Lance Burwell  
Chair, YBCBD Board of Directors



CBD RENEWAL



## MISSION

The YBCBD is proud to partner with the community working to elevate the quality of life in the neighborhood to even greater heights. We were formed in 2008 and renewed in 2015 for a 15-year period by district property owners and the San Francisco Board of Supervisors to provide services and programs covering the area of Second to Fifth and Market to Perry streets. Today, Yerba Buena is a thriving hub of cultural charisma, entrepreneurship, and diversity. The area bustles with more than 400 shopping, dining and entertainment venues, world-class museums, convention space, hotels, and educational institutions. Technology companies, retailers and culinary artists incubate the next big thing. Senior housing blends with live/work lofts, family homes and condominiums. The YBCBD works every day to sustain and improve the quality of life for everyone in the neighborhood. Our Mission: "Advance the quality of life for residents and visitors in the Yerba Buena Neighborhood and San Francisco on an ongoing basis by fostering a safer and more secure community, enhancing environmental quality and beauty, and reinforcing the viability of our economic base."

## SERVICES AND PROGRAMS

**CLEAN TEAM.** Every day our Clean Team sweeps and steam-cleans sidewalks, removes graffiti, picks up litter, and responds to immediate neighborhood cleaning needs. In 2016, additional staff will be added to the Clean Team.

**SFPD PATROL AND SAFETY.** In addition to existing police services, the YBCBD funds an SFPD bike patrol officer to keep us safer – 10 hours a day, 7 days a week. In 2016, based on your feedback, we'll begin pedestrian safety and traffic enforcements initiatives to make it safer for everyone to traverse the neighborhood.

**COMMUNITY GUIDES.** The Guides help everyone in the district and are our eyes on the street. They direct visitors to local businesses, contact our dispatcher to have areas cleaned and report safety issues, and help those in need. In 2016, additional Guides will be on the streets helping the public.

**MARKETING & EVENTS.** We market Yerba Buena with websites, events, social media, street banners, and more to keep our economic engine humming.

**COMMUNITY BENEFIT FUND.** We provide grants to neighborhood nonprofits that support efforts like family programs, public art projects and cultural exhibits, and public safety.

**STREETSCAPE IMPROVEMENTS.** Streetscape programs – large and small — are improving our public spaces with artful bike racks, seating, alley designs, public art plans, and more.

Anyone can report neighborhood cleanliness and non-emergency issues to YBCBD's dispatcher by calling (415) 543-9223, texting (415) 559-1362, and emailing [dispatch@ybcdbd.org](mailto:dispatch@ybcdbd.org), using our free mobile app, YBCBD Assist, or on our website, [www.YBCBD.org](http://www.YBCBD.org).

**SERVICES & PROGRAMS:  
REMOVED 1ST SENTENCE**



## ACCOMPLISHMENTS

2014-2015: WHAT WE'VE ACCOMPLISHED TOGETHER.

### PROPERTY OWNERS SAID "YES" TO RENEWAL

- Yerba Buena property owners and the San Francisco Board of Supervisors voted overwhelmingly in July 2015 to renew the YBCBD for 15 years. More than 84 percent of the property owner ballots cast voted "yes."
- The renewal campaign was a success because of the strong commitment of our Steering Committee, Board of Directors, City leaders, staff and many community members.
- A comprehensive community outreach program informed us about neighborhood priorities to include in our updated Management Plan. New in 2016 are pedestrian safety and traffic enforcement initiatives and additional Clean Team members and Community Guides to help keep the neighborhood clean and safe.
- Our new Management Plan with detailed information about the renewed district is at [www.YBCBD.org](http://www.YBCBD.org).

### CLEAN & SAFE SERVICES MAKE A DIFFERENCE

**YBCBD CLEAN TEAM.** They responded to more than 12,400 requests for sidewalk sweeping, steam cleaning and spot cleaning; removed more than 4,000 graffiti tags, stickers and flyers; and addressed more than 675 overflowing trashcans and 700 instances of illegal dumping.

**YERBA BUENA COMMUNITY GUIDES.** They conducted meet and greets with more than 5,000 merchants and residents and assisted tens of thousands of visitors, merchants, and residents with directions, neighborhood advice, cleanliness and safety issues, and more.

**SFPD BIKE PATROL OFFICER.** They worked 10-hour shifts daily to address quality of life issues and provide a reassuring presence in the district.

**TEAMWORK.** The Guides and our dedicated SFPD bike patrol officer worked together to address more than 1,200 incidents of aggressive panhandling, issued about 3,100 violations of the City's Sit-Lie ordinance, and assisted 200 people in need.

**NEW WAYS TO REQUEST SERVICE.** Everyone to get involved in keeping the district clean and safe. **LAST BULLET POINT DOES NOT FIT.**

## IMPROVING THE NEIGHBORHOOD

**YERBA BUENA STREET LIFE PLAN.** We continued to implement our plan with 30+ projects, both large and small, to improve our pedestrian experience, alleys, streets, and open spaces.

**ANNIE STREET PLAZA.** The temporary pedestrian plaza along Mission Street opened late 2014 thanks to support from the Friends of Annie Alley, businesses and the City. The YCBCD and the community bring the plaza to life with music, food trucks, movie nights, kids programs, performance art and art exhibits for all to enjoy.

**PUBLIC ART.** Our board approved a neighborhood public art plan to inspire more public art, including a focus on neighborhood alleys and by serving on panels to select art for the Moscone Expansion Project and the Yerba Buena/Moscone Central Subway Station. We also kicked-off Sites Unseen, a public art project with a focus on art in Yerba Buena alleys.

**COMMUNITY BENEFIT FUND.** We provided grants that last year supported 13 exhibits, programs and events, such as the Martin Luther King Jr. Birthday Celebration, Halloween Hoopla family event, 12th Annual Parol Lantern Festival and Parade, and Children's Creativity Museum's Creativity Day 2015.

## WELCOME! SUPPORT FOR CULTURAL ORGANIZATIONS, BUSINESSES & MERCHANTS

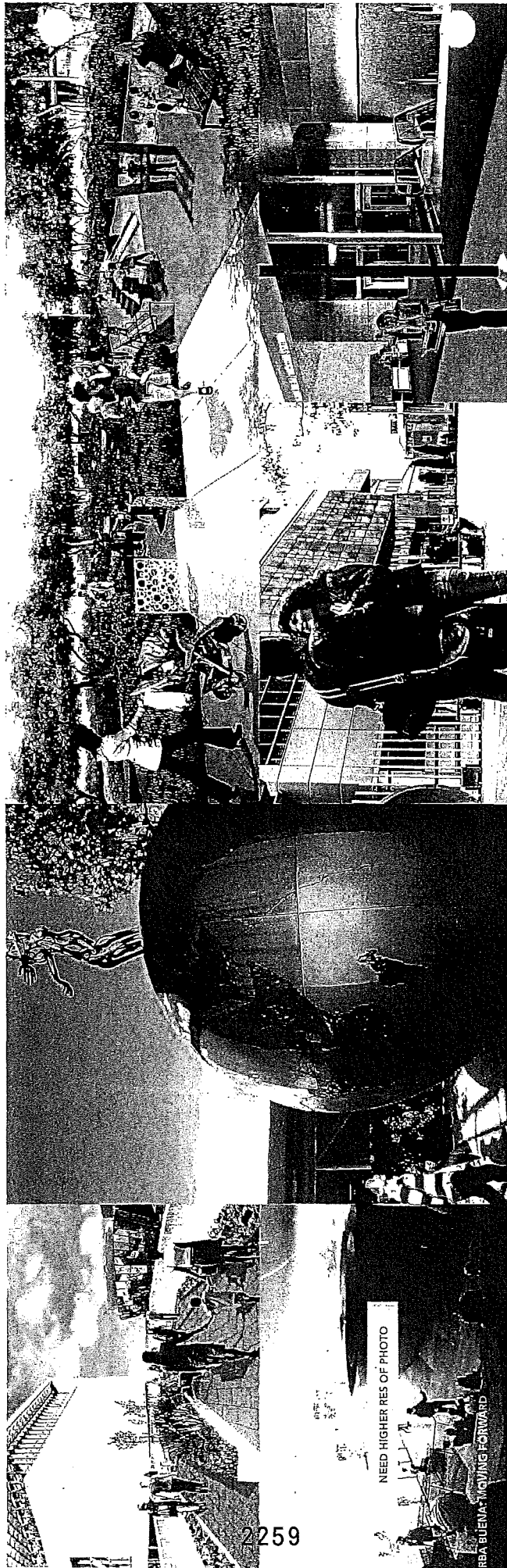
**NEIGHBORHOOD MARKETING.** We populate a visitor website with great neighborhood information, produce monthly newsletter, promote an events calendar, reach out on social media, and hand out maps with information about businesses and attractions. With partners, we projected thousands of animated personalized holiday cards onto two 100-foot-high buildings on Market Street.

**BRANDING YERBA BUENA.** We promote the district as a cultural destination, and hold events that are oriented to arts and culture to bring people together. New street pole banners welcoming people to the district in five languages were installed.

**BRINGING PEOPLE TOGETHER.** We promoted events for everyone in the community at Annie Street Plaza. More than 10,000 people attended the fourth annual Yerba Buena Night to celebrate our cultural heartbeat.









## BUDGET + BALANCE SHEET

### JULY 2014-JUNE 2015 ACTUALS

INCOME	ACTUALS	BUDGET	OVER/(UNDER BUDGET)
Assessments	\$2,411,976.00	\$2,391,586.00	\$20,390.00
Fundraising/In Kind	\$213,385.00	\$125,476.00	\$87,909.00
Interest Income	\$6,096.00	\$500.00	\$5,596.00
<b>TOTAL INCOME</b>	<b>\$2,631,457.00</b>	<b>\$2,517,562.00</b>	<b>\$113,895.00</b>

EXPENSES	ACTUALS	BUDGET	OVER/(UNDER BUDGET)
Admin	\$428,460.00	\$413,225.38	\$15,234.62
SOBO	\$1,741,151.00	\$2,111,051.67	(\$369,900.67)
DISI	\$443,371.00	\$572,442.47	(\$129,071.47)
Fiscally Sponsored Projects	\$60,411.00	-	\$60,411.00
Contingency	-	\$220,224.00	(\$220,224.00)
<b>TOTAL EXPENSES</b>	<b>\$2,673,393.00</b>	<b>\$3,316,943.52</b>	<b>(\$643,550.52)</b>
<b>NET INCOME/(CARRY OVER USED)</b>	<b>(\$41,936.00)</b>	<b>(\$799,381.52)</b>	<b>\$757,445.52</b>

### JULY 2014-JUNE 2015 BALANCE SHEET

ASSETS	
Cash in Bank	\$2,332,158.00
A/R, Net	\$534,486.00
Other	\$54,069.00
<b>TOTAL ASSETS</b>	<b>\$2,920,713.00</b>

LIABILITIES	
Accounts Payable	\$179,208.00
Other Liabilities	\$17,425.00
<b>TOTAL LIABILITIES</b>	<b>\$196,633.00</b>
<b>TOTAL NET ASSETS (CARRYOVER)</b>	<b>\$2,724,080.00</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$2,920,713.00</b>

## BUDGET + BALANCE SHEET

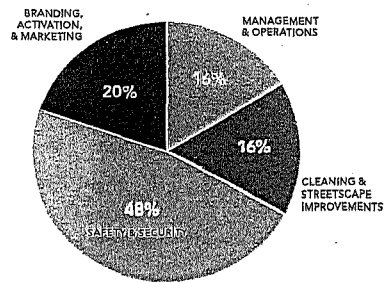
### JULY 2015-JUNE 2016 BUDGET

INCOME	
Assessments	\$2,991,723
Fundraising/In-Kind	\$160,113
Interest Income	\$500
Carryover Used	\$504,965
Fiscally Sponsored Projects/Released from Restriction	\$39,589
<b>TOTAL INCOME</b>	<b>\$3,696,890</b>

EXPENSES	
Management & Operations	\$411,058
Cleaning & Streetscape Improvements	\$411,058
Safety & Security	\$1,196,102
Branding, Activation, & Marketing	\$495,580
Fiscally Sponsored Projects	\$39,589
<b>TOTAL EXPENSES</b>	<b>\$2,553,387</b>

### PROJECTED CARRYOVER DISBURSEMENT

CARRYOVER	AS OF 6.30.15	TO BE USED IN FY16	TO BE USED IN FUTURE YEARS
Management & Operations	\$594,659.00	\$56,651.75	\$538,007.25
Cleaning & Streetscape Improvements	\$1,072,020.00	\$292,813.11	\$779,206.89
Safety & Security	\$856,036.00	\$145,000.00	\$711,036.00
Branding, Activation, & Marketing	\$161,776.00	\$10,500.00	\$151,276.00
Fiscally Sponsored Projects - Restricted Funds	\$39,589.00	\$39,589.00	-
<b>TOTAL</b>	<b>\$2,724,080.00</b>	<b>\$544,553.86</b>	<b>\$2,179,526.14</b>

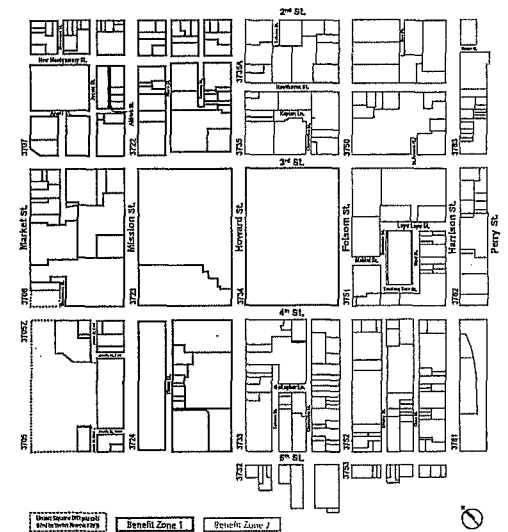


FY2015-2016 BUDGET

## NEW AREA MAP OF THE YERBA BUENA COMMUNITY BENEFIT DISTRICT

Yerba Buena bustles with world-class museums, shopping, dining, convention space, hotels, and educational institutions. Senior housing blends with live/work lofts and condominiums.

New district boundaries shown here were approved as part of the YBCBD renewal, but generally remain the same as before. The district includes parcels from Second to Fifth streets and Market to Harrison streets. Specific changes to YBCBD's boundaries are in the District Management Plan at [www.YBCBD.org](http://www.YBCBD.org).



## ASSESSMENT METHODOLOGY AND CALCULATION

The YBCBD is funded through an annual assessment from district property owners. A new methodology for annual assessments was approved as part of the district renewal. The calculation for each property assessment is based on a formula that weighs the benefit of the YBCBD's services for all types of properties in the district.

The formula assigns values to Land Use, Benefit Zone, Linear Street Frontage and Building Square Footage to determine benefit points for each parcel. The parcel benefit point total is then multiplied by \$9.38 based on the FY15-16 YBCBD Budget to calculate the assessment.

For example, a commercial property (Land Use, 4) in Benefit Zone 1 (Zone Factor, 1.5) that has 50 feet of linear frontage (Linear Frontage, 50) and 5,000 building square footage (Building Factor, 2) would calculate their assessment as follows:

$$[(\text{Linear Frontage} + \text{Building Factor}) \times \text{Zone Factor}] \times \text{Land Use} = \text{Total \# of Benefit Points}$$

$$[(50 + 2) \times 1.5] \times 4 = 300 \text{ Benefit Points}$$

$$300 \times \$9.38 = \$2,814.00 \text{ Total Assessment}$$

As a result, properties like hotels, office buildings, museums, and retailers with substantial street frontage, higher volumes of pedestrian traffic, and more overall building square footage have different assessments than residential units because they benefit more from the YBCBD's services. Details of the annual assessment calculation are in the District Management Plan at [www.YBCBD.org](http://www.YBCBD.org).

### PHOTO CREDITS

#### INSIDE FRONT COVER

Courtesy of the Yerba Buena Gardens Festival

#### PAGE 9

Courtesy of the Yerba Buena Gardens Festival, Peter Prato Photography, and the San Francisco Bicycle Coalition

#### PAGE 10 AND 11

I'll send you these once we know which images are being used.

#### MOSCONE IMAGES

Courtesy of SOM with Mark Cavagnero Associates

### YBCBD BOARD OF DIRECTORS

#### BOARD CHAIR

Lance Burwell, St. Regis Hotel & Residences\*\*  
Lawrence Li, SPUR\*

#### BOARD VICE CHAIR:

John Neguchi, Moscone Center\*  
Candace Sue, SFMTA\*\*

#### SECRETARY/TREASURER:

Scott Rowitz, Yerba Buena Center for the Arts

#### BOARD MEMBERS

Laurel Arvanitidis, Resident\*\*  
Catherine Bartels/Alan Svensen, Bloomingdale's  
Amy Benson/Shelly Schembre, Westfield San Francisco Centre\*  
Michelle Delaney, 111 Minna Gallery\*\*  
John Elberling, TODCO  
Lynn Ferzarello, Tourism Improvement District  
Regina Flanagan, Resident\*

#### Kristin Gonzar, Millennium Partners

Helen Han, Boston Properties  
Peter Hartman, Resident  
Maria Jenson/Katie Tamony, SFMOMA\*  
Brian Jess, Target

Dheeraj Kakar, Resident

Summerlea Kassar, Cartoon Art Museum

Kerry King, Contemporary Jewish Museum\*\*

Lisa Kirvin, Renaissance Entrepreneurship Center

Vincent Latigue, InterContinental Hotel

Jesse Leite, Related Properties

Frank Miskus, Brookfield Office Properties\*\*

Michael Nobleza, Children's Creativity Museum\*

Misty Rasche, B Restaurant & Bar

Rebeka Rodriguez/Randy Rollison, Intersection for the Arts

Spencer Sechler, City Park\*

Dan Soine, Dugoni School of Dentistry

Christopher Sullivan, San Francisco Marriott Marquis

David Weinstein, Kilroy Realty

\*Board term ended January 2015

\*\*Board term started January 2015

### YBCBD COMMITTEES

Audit, Community Benefit Fund, Executive, Finance, Marketing, Nominating, Renewal Steering, Services, Streets & Public Space

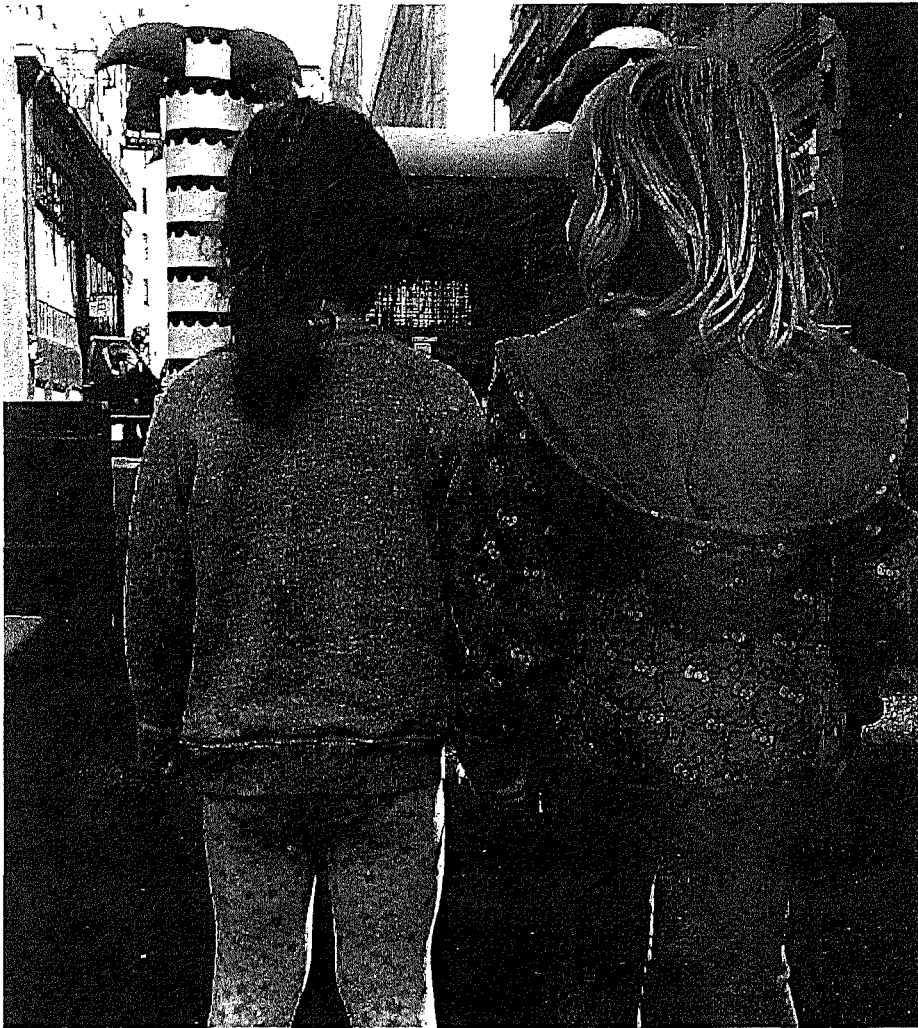
### YBCBD STAFF

Cathy Maupin, Executive Director  
Andrew Robinson, Director of Neighborhood Partnerships  
Richard Ciccarone, Events & Administrative Manager (joined March 2015)  
Kim Mercado, Events & Administrative Manager (departed March 2015)  
Tom Kolbeck, Administrative Assistant (departed December 2014)

### COMMUNITY SUPPORT

The YBCBD would like to thank the individuals and organizations below for their financial contributions and in-kind support. Their generosity allowed us to exceed our fundraising goals and improve the district.

Blick Art Materials/Utrecht, Boston Properties, California Historical Society, Cathy Maupin, Children's Creativity Museum, City Park, Contemporary Jewish Museum, Driela Davis Family Fund, Fieldwork San Francisco, Inc., Lisa and Douglas Goldman Fund, Hearst Corporation, Intercontinental Hotel, Dheeraj Kakar, Dodge & Cox, Kilroy Realty Corporation, La Boulange, Lautze & Lautze, The Libra Foundation MaSo, Mr. Nlon T. McEvoy, METREON, MJM Management Group, Moolicious, Moscone Center, Nordstrom, Novela, Off the Grid, Pincus Family Fund, Salesforce, Rick Smith, San Francisco Bay Guardian, San Francisco Bicycle Coalition, San Francisco Chronicle, San Francisco Examiner, San Francisco Marriott Marquis, San Francisco Travel Association, SF Weekly, SPUR, St. Regis Hotel, supperclub, Target, TODCO, Webcor Builders, Westfield San Francisco Centre, The Westin Market Street, Wichcraft, Whole Foods, Yerba Buena Alliance, Yerba Buena Center for the Arts, Yerba Buena Gardens Festival, Yerba Buena Ice Skating and Bowling Center, Zero Zero.



**YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT**

**YBCBD**

5 Third Street, Suite 914  
San Francisco, CA 94103  
T 415.644.0728  
F 415.644.0751  
E [info@ybcbd.org](mailto:info@ybcbd.org)  
W [www.ybcbd.org](http://www.ybcbd.org)

#### IMPORTANT NUMBERS AND LETTERS

There are five ways to report cleanliness and non-emergency safety issues to our dispatcher.

PHONE: 415-543-9223

EMAIL: [dispatch@ybcbd.org](mailto:dispatch@ybcbd.org)

TEXT: 415-559-1632

MOBILE APP: YBCBD Assist for iPhones and Androids

ONLINE: [www.YBCBD.org](http://www.YBCBD.org)

Contact us for non-emergency services, public area cleaning and maintenance issues, and social services outreach.

**EMERGENCY SERVICES:** Call 9-1-1.

Learn more about YBCBD programs and services at [www.ybcbd.org](http://www.ybcbd.org) and about neighborhood offerings and happenings at [www.visityerbabuena.org](http://www.visityerbabuena.org).



**FINANCIAL STATEMENTS**  
**WITH INDEPENDENT AUDITOR'S REPORT**

Years Ended June 30, 2015 and 2014

## TABLE OF CONTENTS

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Notes to Financial Statements.....	9 - 16



LAUTZE & LAUTZE  
CPAs & FINANCIAL ADVISORS

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Yerba Buena Community Benefit District  
San Francisco, California

We have audited the accompanying financial statements of *Yerba Buena Community Benefit District* (the YBCBD), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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



To the Board of Directors  
Yerba Buena Community Benefit District

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of *Yerba Buena Community Benefit District* as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Lautze & Lautze*

San Francisco, California  
August 31, 2015

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
STATEMENTS OF FINANCIAL POSITION

	June 30,	
	2015	2014
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,332,158	\$ 2,595,031
Assessments receivable, net	534,486	264,734
Prepaid expenses	14,000	18,893
Capital assets, net	40,069	48,264
	<u>40,069</u>	<u>48,264</u>
Total assets	<u>\$ 2,920,713</u>	<u>\$ 2,926,922</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 179,208	\$ 145,002
Accrued benefits	17,425	15,904
	<u>17,425</u>	<u>15,904</u>
Total liabilities	<u>196,633</u>	<u>160,906</u>
Commitments		
Net assets:		
Unrestricted	2,684,491	2,750,016
Temporarily restricted	39,589	16,000
	<u>39,589</u>	<u>16,000</u>
Total net assets	<u>2,724,080</u>	<u>2,766,016</u>
Total liabilities and net assets	<u>\$ 2,920,713</u>	<u>\$ 2,926,922</u>

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**STATEMENTS OF ACTIVITIES**  
Year Ended June 30, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue, gains and other support:			
Assessment revenue	\$ 2,411,976	\$ -	\$ 2,411,976
Grants	29,500	100,000	129,500
Contributions	66,482	-	66,482
Special events income	17,403	-	17,403
Interest and other income	6,096	-	6,096
Net assets released from restrictions	76,411	(76,411)	-
	<u>2,607,868</u>	<u>23,589</u>	<u>2,631,457</u>
Total revenue, gains and other support			
Expenses:			
Program services	2,244,933	-	2,244,933
Supporting services:			
Management and administrative	403,170	-	403,170
Fundraising	25,290	-	25,290
	<u>2,673,393</u>	<u>-</u>	<u>2,673,393</u>
Total expenses			
Change in net assets	(65,525)	23,589	(41,936)
Net assets:			
Beginning of year	2,750,016	16,000	2,766,016
End of year	<u>\$ 2,684,491</u>	<u>\$ 39,589</u>	<u>\$ 2,724,080</u>

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**STATEMENTS OF ACTIVITIES (CONTINUED)**  
Year Ended June 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue, gains and other support:			
Assessment revenue	\$ 2,406,463	\$ -	\$ 2,406,463
Contributions	88,949	-	88,949
Grants	5,100	17,901	23,001
Interest and other income	12,433	-	12,433
Special events income	200	-	200
Net assets released from restriction	17,601	(17,601)	-
	<u>2,530,746</u>	<u>300</u>	<u>2,531,046</u>
Expenses:			
Program services	2,073,246	-	2,073,246
Supporting services:			
Management and administrative	332,819	-	332,819
Fundraising	28,163	-	28,163
	<u>2,434,228</u>	<u>-</u>	<u>2,434,228</u>
Total expenses	<u>2,434,228</u>	<u>-</u>	<u>2,434,228</u>
Change in net assets	96,518	300	96,818
Net assets:			
Beginning of year	2,653,498	15,700	2,669,198
End of year	<u>\$ 2,750,016</u>	<u>\$ 16,000</u>	<u>\$ 2,766,016</u>

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2015

	Program Services				Supporting Services		
	Sidewalk Operations and Beautification	District Identity and Streetscape Improvements	Fiscally Sponsored Projects	Total	Management and Administrative	Fundraising	Total
Cleaning services	\$ 568,032	\$ -	\$ -	\$ 568,032	\$ -	\$ -	\$ 568,032
Community guides	455,580	-	-	455,580	-	-	455,580
Salaries and benefits	111,350	88,729	-	200,079	112,317	23,501	335,897
Police services	318,268	-	-	318,268	-	-	318,268
Consulting fees	1,259	65,014	55,755	122,028	149,193	-	271,221
Greening	227,111	-	-	227,111	-	-	227,111
Grants	5,000	99,360	-	104,360	-	-	104,360
Marketing and branding	-	103,149	-	103,149	-	-	103,149
Special events	-	70,718	4,556	75,274	487	-	75,761
In-kind goods and services	8,200	974	-	9,174	55,608	-	64,782
Rent and utilities	-	-	-	-	42,840	-	42,840
Streetscape management	34,875	-	-	34,875	-	-	34,875
Payroll taxes	7,726	6,096	-	13,822	7,263	1,614	22,699
Office supplies and postage	-	5,058	-	5,058	9,060	-	14,118
Depreciation and amortization	-	-	-	-	8,195	-	8,195
Website support	-	4,273	100	4,373	3,649	-	8,022
Insurance	-	-	-	-	6,170	-	6,170
Payroll processing fees	-	-	-	-	4,675	-	4,675
Other contract expenses	3,750	-	-	3,750	-	-	3,750
Dues and subscriptions	-	-	-	-	3,444	-	3,444
Other expenses	-	-	-	-	269	175	444
	<u>\$ 1,741,151</u>	<u>\$ 443,371</u>	<u>\$ 60,411</u>	<u>\$ 2,244,933</u>	<u>\$ 403,170</u>	<u>\$ 25,290</u>	<u>\$ 2,673,393</u>

See notes to financial statements.

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)**  
Year Ended June 30, 2014

	Program Services			Supporting Services		
	Sidewalk Operations and Beautification	District Identity and Streetscape Improvements	Total	Management and Administrative	Fundraising	Total
Cleaning services	\$ 568,272	\$ -	\$ 568,272	\$ -	\$ -	\$ 568,272
Community guides	455,580	-	455,580	-	-	455,580
Police services	323,567	-	323,567	-	-	323,567
Salaries and benefits	92,419	69,698	162,117	110,849	26,288	299,254
Grants	18,740	126,000	144,740	-	-	144,740
Greening	118,134	-	118,134	-	-	118,134
Consulting fees	-	27,248	27,248	88,177	-	115,425
In-kind goods and services	3,900	55,509	59,409	28,189	-	87,598
Special events	-	67,188	67,188	-	-	67,188
Marketing and branding	-	51,148	51,148	-	-	51,148
Rent and utilities	433	-	433	40,491	-	40,924
Streetscape management	36,536	-	36,536	-	-	36,536
Depreciation and amortization	-	-	-	27,504	-	27,504
Clean and safe campaign	24,953	-	24,953	-	-	24,953
Payroll taxes	6,581	5,021	11,602	7,932	1,875	21,409
Office supplies and postage	-	2,385	2,385	13,534	-	15,919
Website support	-	9,292	9,292	3,085	-	12,377
Other contract expenses	7,300	-	7,300	-	-	7,300
Insurance	-	-	-	6,393	-	6,393
Uniforms	3,342	-	3,342	-	-	3,342
Dues and subscriptions	-	-	-	2,898	-	2,898
Payroll processing fees	-	-	-	2,792	-	2,792
Other expenses	-	-	-	975	-	975
	<u>\$ 1,659,757</u>	<u>\$ 413,489</u>	<u>\$ 2,073,246</u>	<u>\$ 332,819</u>	<u>\$ 28,163</u>	<u>\$ 2,434,228</u>

See notes to financial statements.

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**STATEMENTS OF CASH FLOWS**

Years Ended June 30,

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Change in net assets	\$ (41,936)	\$ 96,818
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	8,195	27,504
(Increase) decrease in assets:		
Assessments receivable	(269,752)	(6,637)
Prepaid expenses	4,893	(5,811)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	34,206	(25,904)
Accrued benefits	1,521	(780)
Net cash provided (used) by operating activities	<u>(262,873)</u>	<u>85,190</u>
Cash flows from investing activities:		
Purchase of capital assets	<u>-</u>	<u>(27,044)</u>
Net cash provided (used) by investing activities	<u>-</u>	<u>(27,044)</u>
Net increase (decrease) in cash and cash equivalents	(262,873)	58,146
Cash and cash equivalents:		
Beginning of year	<u>2,595,031</u>	<u>2,536,885</u>
End of year	<u>\$ 2,332,158</u>	<u>\$ 2,595,031</u>

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2015 and 2014

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Purpose and Organization**

The Yerba Buena Community Benefit District (the YBCBD) was formed in 2008 by property owners to improve the quality of life in the area by making the area cleaner, safer, and more vibrant. The YBCBD has a contract with the City and County of San Francisco (the City) for a term of seven years, expiring on December 31, 2015. On July 31, 2015, the Board of Supervisors approved the resolution to renew the YBCBD's contract for a term of 15 years, expiring on December 31, 2030. The YBCBD stretches from about Second to Fifth and Market to Harrison Streets in San Francisco, California.

The YBCBD exists to implement programs to create a neighborhood that is safer, cleaner, greener and a better place to conduct business and live. These programs and services are funded by district property owners in the Yerba Buena neighborhood.

The YBCBD's mission statement is as follows:

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

Programs and services provided by the YBCBD include:

- **Clean Team** - The Clean Team works to improve the appearance and cleanliness of the district daily from 6:00am to 8:30pm. They steam clean all sidewalks in the district twice a month, work daily on sidewalk cleaning and gutter sweeping, and remove trash on a frequent basis. They also pull weeds, clean tree wells, remove graffiti, and paint poles, mailboxes, and fire plugs.
- **Community Guides Program** - The Community Guides serve as goodwill ambassadors in the neighborhood. Guides provide information, directions, and connect those who need help to the right social services. They report maintenance issues such as areas in need of cleaning. They do not provide emergency response, but will call emergency dispatch to report issues. Up to six guides work weekdays 6:00am to 9:00pm and weekends 8:00am to 10:00pm.
- **SFPD 10B Officer** - In addition to existing police services, the San Francisco Police Department (SFPD) provides officers to the YBCBD under City Administrative Code Section 10B. These officers are funded by the YBCBD. The 10B officer primarily addresses quality of life issues within the neighborhood and within the purview of SFPD, such as issuing citations for drinking, trespassing, permit violations, littering, and pedestrian safety infractions. The additional police presence adds 70 hours per week of police time to the 5,000 hours a week already provided by the Southern District Police Station.
- **Marketing and Branding** - Marketing programs help strengthen the area's economic viability to make it more inviting to businesses and visitors. The YBCBD established a name and brand for the neighborhood, along with a neighborhood website that lists all businesses, events, and neighborhood news. The YBCBD also coordinates events that bring people to the neighborhood.



**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2015 and 2014

1. **ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Purpose and Organization (Continued)**

- **Greening** - Guided by the Yerba Buena Street Life Plan, the YBCBD invests in public realm improvements including greening, pedestrian and bicycle improvements, public art as well as advocates for real public benefits related to neighborhood development projects.
- **Community Benefit Fund** - The YBCBD Community Benefit Fund supports district initiatives by providing small grants to programs in the neighborhood that help to achieve the mission of the YBCBD.
- **Fiscally Sponsored Projects** - During the year ended June 30, 2015, YBCBD began serving as the fiscal sponsor for two projects. One is focused on a neighborhood public art project that aims to locate public art and programming in seven Yerba Buena alleyways. The other is a coalition of neighborhood organizations advocating for the long-term maintenance and preservation of the Yerba Buena Gardens. As the Yerba Buena Gardens transition from a former Redevelopment Agency holding to a City asset, the coalition is collaborating with all stakeholders to secure a vibrant future for the Gardens. YBCBD was granted variance power over such contributions, accordingly, they are recognized as YBCBD contributions.

**Basis of Accounting**

The YBCBD prepares its financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

**Classification of Net Assets**

U.S. GAAP requires that YBCBD report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Accordingly, the net assets of the YBCBD are classified and reported as described below:

*Unrestricted:* Those net assets and activities which represent the portion of expendable funds that are available to support YBCBD's operations. A portion of these net assets may be designated by the Board of Directors for specific purposes.

*Temporarily Restricted:* Those net assets and activities which are donor-restricted for (a) support of specific operating activities; (b) investment for a specified term; (c) use in a specified future period; or (d) acquisition of long-lived assets.

*Permanently Restricted:* Those net assets and activities which are permanently donor-restricted for holdings of (a) assets donated with stipulations that they be used for a specified purpose, be preserved, and not be sold; or (b) assets donated with stipulations that they be invested to provide a permanent source of income.

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2015 and 2014

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Classification of Net Assets (Continued)**

As of June 30, 2015 and 2014, the YBCBD did not have any net assets meeting the definition of permanently restricted.

**Fair Value of Financial Instruments**

The carrying amounts of cash and cash equivalents, receivables, and accounts payable approximate fair value because of the short maturity of these instruments.

**Estimates**

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

**Cash and Cash Equivalents**

The YBCBD considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**Assessments Receivable**

Assessments receivable represents obligations of local property owners due to the YBCBD. Unpaid receivables do not accrue interest.

The YBCBD uses the allowance method to account for uncollectible assessments. The allowance for uncollectible assessments receivable reflects management's best estimate of the amounts that will not be collected based on historical experience and an evaluation of the outstanding receivables at the end of the year. As of June 30, 2015 and 2014, the allowance for uncollectible assessments was \$283,682.

**Capital Assets**

The YBCBD capitalizes acquisitions of capital assets with a cost or value in excess of \$1,000 and with an estimated useful life beyond one year. Purchased assets are recorded at cost; donated assets are recorded at estimated fair value or appraised value at the date of acquisition. Depreciation on furniture and equipment is calculated using the straight-line method based upon estimated useful lives ranging from 3 to 10 years. Website development costs are amortized using the straight-line method over 3 years. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized. The cost and accumulated depreciation of assets sold or retired are removed from the respective accounts and any gain or loss is reflected in the statement of activities.

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2015 and 2014

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition**

**Assessment Revenue**

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

**Contributions**

The YBCBD recognizes all contributions when they are received or unconditionally promised. Contributions without donor-imposed restrictions are reported as unrestricted support. Contributions with donor-imposed restrictions are reported as either temporarily restricted or permanently restricted support, depending upon the type of restriction.

The satisfaction of a donor-imposed restriction on a contribution is recognized when the corresponding expenditures are incurred or when the time restriction expires. This occurs by increasing one class of net assets and decreasing another in the statements of activities. Such transactions are recorded as *net assets released from restrictions* and are reported separately from other transactions.

**Contributed Goods and Services**

Donated material and equipment are recorded as contributions at their estimated value on the date of receipt. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the YBCBD reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The YBCBD reclassifies temporarily restricted net assets to unrestricted net assets at that time.

The YBCBD records contribution revenue for certain services received at the fair value of those services, if the services (a) create or enhance nonfinancial assets, or (b) require specialized skills; are provided by individuals possessing those skills, and would be purchased if not donated.

For the years ended June 30, 2015 and 2014, the YBCBD received contributed goods and services in the amounts of \$64,782 and \$87,598, respectively.

**Advertising**

The costs of advertising are charged to expense as incurred. Advertising expense for the years ended June 30, 2015 and 2014 was \$62,615 and \$32,841, respectively.

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2015 and 2014

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Income Taxes**

The YBCBD is a qualified organization exempt from federal and state income taxes under §501(c)(3) of the Internal Revenue Code and §23701f of the California Revenue and Taxation Code, respectively.

The YBCBD recognizes a threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken, or expected to be taken, in a tax return and requires the affirmative evaluation that is more-likely-than-not, based on the technical merits of a tax position, that an organization is entitled to economic benefits resulting from tax positions taken in income tax returns. For tax exempt entities, favorable tax status itself is deemed to be an uncertainty, as events could potentially occur to jeopardize their tax-exempt status. If a tax position does not meet the more-likely-than-not recognition threshold, the benefit of that position is not recognized in the financial statements.

The YBCBD's evaluation on June 30, 2015 revealed no tax positions that would have a material impact on the financial statements. The 2011 through 2014 tax years remain subject to examination by the Internal Revenue Service. In addition, the 2010 through 2014 tax years remain subject to examination by the California Franchise Tax Board. The YBCBD does not believe that any reasonably possible changes will occur within the next twelve months that will have a material impact on the financial statements.

**Concentrations of Risk**

**Financial Instruments**

Financial instruments which potentially subject the YBCBD to concentrations of credit risk consist principally of cash and cash equivalents. The YBCBD maintains its cash in various bank deposit accounts which, at times, may exceed federally insured limits. The YBCBD has not experienced any losses in such accounts. Management believes that the YBCBD is not exposed to any significant credit risk related to concentrations.

**Assessments Receivable**

As of June 30, 2015 and 2014, 32% and 42% of the assessments receivable were due from two property owners, respectively.

**Functional Allocation of Expenses**

The costs of providing various programs and supporting services have been summarized on a functional basis in the accompanying statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on an analysis of personnel time by each program.

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2015 and 2014

**2. CAPITAL ASSETS**

Capital assets, net at June 30 consist of the following:

	2015	2014
Website development	\$ 75,012	\$ 75,012
Street furniture	40,424	13,785
Furniture and equipment	5,373	5,373
Less accumulated depreciation and amortization	(80,740)	(72,545)
	40,069	21,625
Construction in progress - benches	-	26,639
	<u>\$ 40,069</u>	<u>\$ 48,264</u>

For the years ended June 30, 2015 and 2014, depreciation and amortization expense was \$8,195 and \$27,504, respectively.

**3. UNRESTRICTED NET ASSETS**

Unrestricted net assets at June 30 consist of the following:

	2015	2014
Board designated:		
Contingency/Reserve	\$ 1,132,323	\$ 1,100,869
Sidewalk Operations and Beautification	1,069,838	1,220,581
Administration	442,261	380,302
Invested in capital assets	40,069	48,264
	<u>\$ 2,684,491</u>	<u>\$ 2,750,016</u>

**4. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets at June 30, 2015 consist of \$39,052 for Sites Unseen and \$537 for Yerba Buena Gardens. Temporarily restricted net assets at June 30, 2014 consisted of \$16,000 for the 2014-15 Yerba Buena Night.

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2015 and 2014

**5. NET ASSETS RELEASED FROM RESTRICTIONS**

During the year ended June 30, 2015, net assets totaling \$76,411 were released from restriction; \$33,448 released for Sites Unseen, \$26,963 was released for Yerba Buena Gardens, and \$16,000 released for 2014-15 Yerba Buena Night.

During the year ended June 30, 2014, net assets totaling \$17,601 were released from restriction in connection with the 2013-14 Yerba Buena Night, the 2013-14 Yerba Buena Family Day, and the Annie Alley renovations.

**6. GRANTS**

The YBCBD distributes annual grants called Community Benefits Fund grants to community organizations providing services, within the district, that support the improvements and activities of the YBCBD. Grant expense for the years ended June 30, 2015 and 2014 was \$104,360 and \$144,740, respectively.

**7. RETIREMENT PLAN**

The YBCBD established a defined contribution retirement plan (the Plan) for employees during the year ended June 30, 2015. Effective May 1, 2015, eligible employees may make voluntary contributions by salary reduction to the Plan, up to the limit allowed by law. The YBCBD has opted out of any employer contributions.

**8. COMMITMENTS**

The YBCBD is obligated under a non-cancelable operating lease agreement for office space in San Francisco, California which expired on August 14, 2015. Subsequent to August 14, 2015, the YBCBD leases its office space on a month-to-month basis.

The YBCBD also leases office equipment with monthly lease payments expiring on December 31, 2015.

The following is a schedule of minimum lease commitments for the year ending June 30:

2016	<u>\$ 5,178</u>
------	-----------------

Rent expense for the years ended June 30, 2015 and 2014 was \$28,587 and \$28,243, respectively.

**YERBA BUENA COMMUNITY BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2015 and 2014

**9. RELATED PARTY TRANSACTIONS**

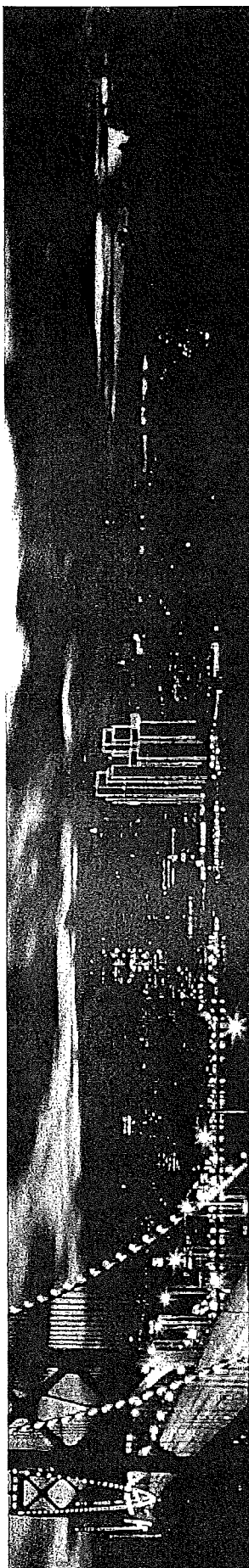
Members of the YCBCD's Board of Directors (the Board) are also associated with organizations that received Community Benefit Fund grants from the YCBCD. Pursuant to the YCBCD's conflict of interest policy, all conflicted YCBCD board members refrain from the decision-making process and abstain from the voting process.

The YCBCD has a written conflict of interest policy that requires, among other things, that no member of the Board can participate in any decision in which he or she (or an immediate family member) has a material financial interest. Each Board member is required to certify compliance with the conflict of interest policy on an annual basis and indicate whether the YCBCD does business with an entity in which a Board member has a material financial interest. When such relationships exist, measures are taken to appropriately manage the actual or perceived conflict in the best interests of the YCBCD, including requiring that such transactions be conducted at arm's length, for good and sufficient consideration, based on terms that are fair and reasonable to and for the benefit of the YCBCD, in accordance with applicable conflict of interest laws. Community Benefit Fund grants paid to related parties for the years ended June 30, 2015 and 2014 totaled, \$45,000 and \$67,500, respectively. At June 30, 2015 and 2014, no amounts were due to related parties.

**10. SUBSEQUENT EVENTS**

The YCBCD has evaluated all subsequent events through August 31, 2015, the date the financial statements were available to be issued.

# Yerba Buena Community Benefit District





# Legislative Overview

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

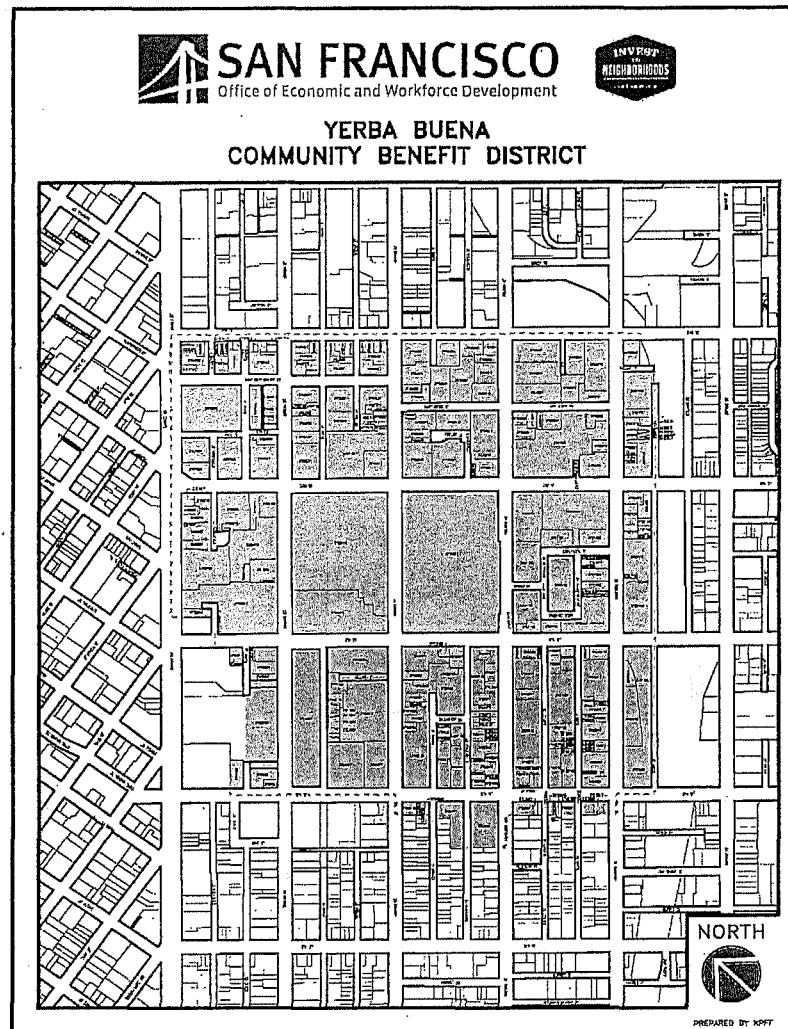
- State law**
  - “1994 Act”
- Local law**
  - “Article 15”

# Review Process

## **This resolution covers the Annual Report for FY 2014-15**

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

# Parcel Map



2285

# YBCBD Formation

YBCBD	Type	Assessment Budget*	Year Established	Expires
	Property-Based	\$ 2,509,521	2008	June 30, 2015

*\*budget identified in management plan*

# YBCBD Operations

- **Staff**

- Executive Director – Cathy Maupin

- **Service Areas**

- **Street Operations, Beautification, and Order (SOBO)**

- This program includes street maintenance, beautification, safety services.
  - Contracts with MJM Management Group to staff a “Clean Team” and Community Guides
  - Hires 10 SFPD 10B Officers

- **District Identity and Streetscape improvements (DISI)**

- This service area includes marketing, public relations, and street enhancements in the Yerba Buena Area. This program area also offers small grants twice a year for public art, greening/streetscape, public safety, youth engagement, and mini-grants for resident projects.

- **Administration and Corporate Operations**

- Admin and operations includes oversight of service contract, implementation of major projects, staffing the Board of Directors and Committees, and general day to day operations.

# BENCHMARKS

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

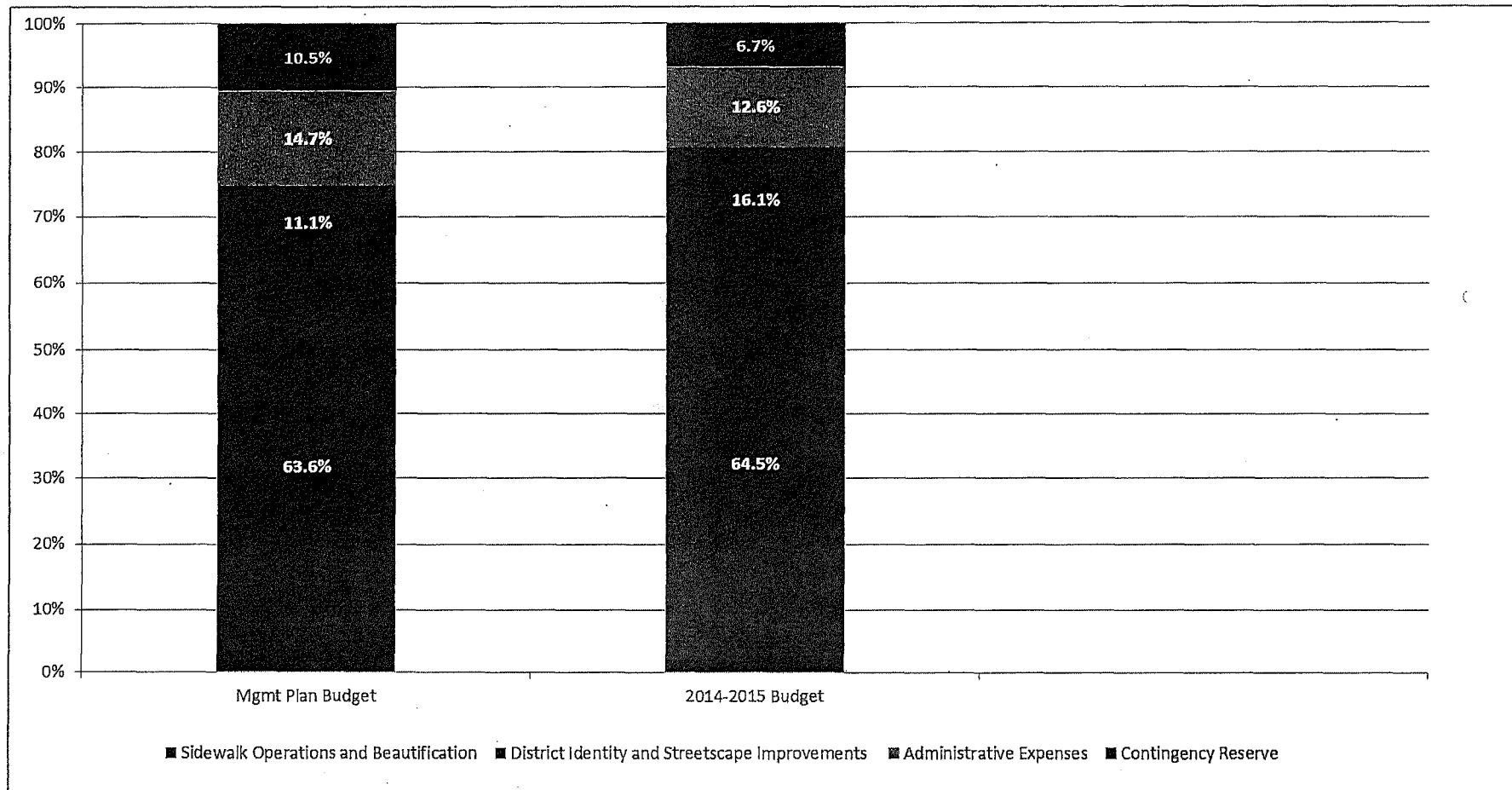
**Benchmark 1 – Whether the variance between the budget amounts for each service category was within 10 percentage points from the management plan.**

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

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

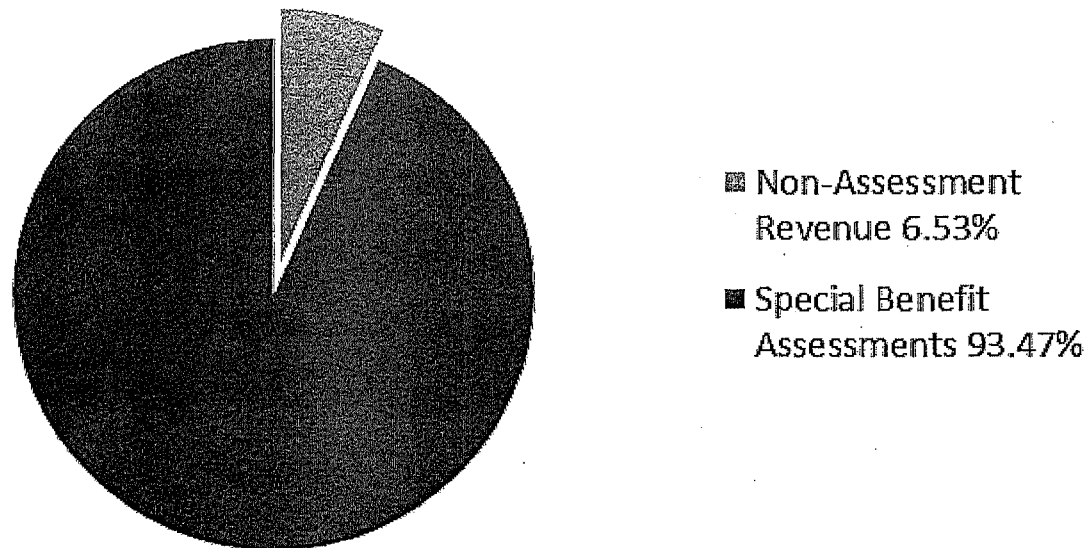
**Benchmark 4 - Whether CBD is indicating the amount of funds carried over from the current fiscal year and designating projects to be spent in the upcoming fiscal year.**

# Management Plan vs. Annual Budgets



# Assessment Revenue & Other Income

FY 2014 -2015



2290



# Budget vs Actuals

Service Category	FY 2014-2015 Variance % Points
Sidewalk Operations and Beautification	+2.42%
District Identity and Street Improvements	+.52%
Administrative Expenses	+3.81%
Contingency Reserve	-6.75%

2291

# Carryover

2292

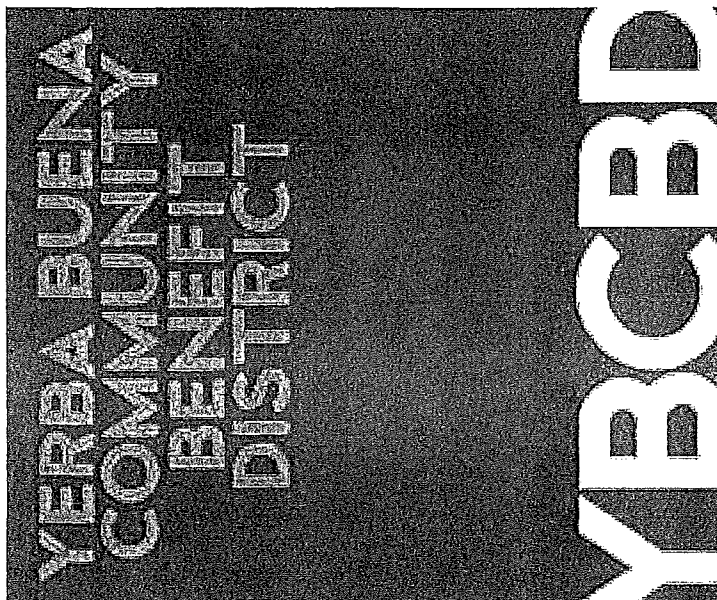
FY 14-15 Carryover Disbursement	\$2,724,080	To be used in FY 15-16	To be used in future years
<b>Designated Projects</b>			
Management and Operations	\$594,659	\$56,651	\$538,007.25
Cleaning and Streetscape Improvements	\$1,072,020	\$292,813	\$779,206.89
Safety and Security	\$856,036	\$145,000	\$711,036
Branding, Activation, and Marketing	\$161,776	\$10,500	\$151,276
Fiscally Sponsored Projects – Restricted Funds	\$39,589	\$39,589	\$0
<b>Total Designated Amount</b>	<b>\$2,724,080.00</b>	<b>\$544,553</b>	<b>\$2,179,526.14</b>

# Conclusion

Yerba Buena CBD has met all requirements placed on it through State code and the CBD's Management Agreement with the City

Yerba Buena CBD has performed well in implementing the service plan in the district:

- Completed the CBD renewal process with 84.40% of cast ballots in support of renewal
- Marketed and produced neighborhood events - Yerba Buena Neighborhood Fair, Yerba Buena Family Day, and Yerba Buena Night.
- Increased their opportunities in partnering with community stakeholders and numerous municipal agencies for the implementation of the Yerba Buena Street Life Plan and Community Benefit Fund.
- Maintained an active board of directors and several sub committees.



PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

JULY 21, 2016

# YBCBD 2014-2015

1. YBCBD District Boundaries
2. Services
3. Accomplishments
  1. Safety & Security / Sidewalk Operations & Order
  2. Streetscape Improvements
  3. District Identity
  4. Community Benefit Fund
4. FY2014-2015 Budget
5. Looking Ahead

2295

YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

YBCBD

# YERBA BUENA DISTRICT BOUNDARIES



- New district boundaries were approved as part of the YBCBD renewal, but generally remain the same as before.
- The district includes parcels from Second to Fifth streets and Market to Harrison streets.

2296

YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

YBCBD

# YERBA BUENA DISTRICT SERVICES

Clean Team



Community Guides



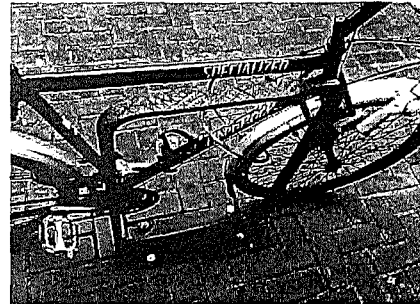
10B Police Officer



Community Benefit Fund



Street and Public Space Improvements



District Identity



YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

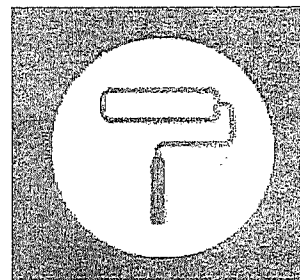
PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

YBCBD

## 2014-2015 ACCOMPLISHMENTS – HIGHLIGHTS

12,400

sweep requests addressed



4,000

graffiti tags,  
flyers &  
stickers  
removed

365

days a year  
the Clean  
Team works  
for you

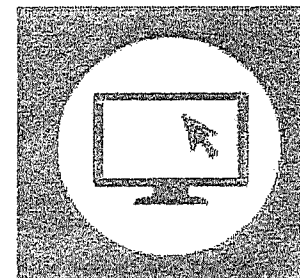
1,200

aggressive  
panhandling  
instances  
addressed

10,000

Yerba Buena Night attendees

84% voted  
YES for  
renewal



2298

YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

YBCBD

PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE



# ACCOMPLISHMENTS

## PROPERTY OWNERS SAID “YES” TO RENEWAL

### 2014-2015

- Yerba Buena property owners and the San Francisco Board of Supervisors voted overwhelmingly in July 2015 to renew the YBCBD for 15 years. More than 84 percent of the property owner ballots cast voted “yes.”
- The renewal campaign was a success because of the strong commitment of our Steering Committee, Board of Directors, City leaders, staff and many community members.
- A comprehensive community outreach program informed us about neighborhood priorities to include in our updated Management Plan.



2299

YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

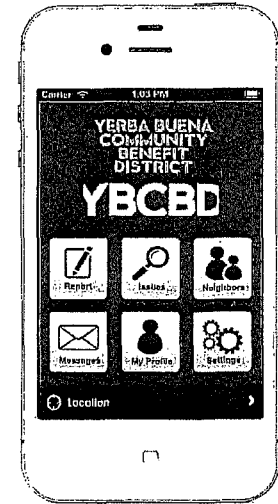
PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

YBCBD

# ACCOMPLISHMENTS

## Safety & Security / Sidewalk Operations & Order

- **Yerba Buena Clean Team:** Responded to more than 7,500 requests for sidewalk sweeping, steam cleaning and spot cleaning; removed more than 3,500 graffiti tags, stickers and flyers; and addressed hundreds of overflowing trashcans.
- **Yerba Buena Community Guides:** Conducted meet and greets with thousands of merchants and residents, directed tens of thousands of visitors to local businesses, and addressed more than 1,700 incidents of aggressive panhandling working with our dedicated SFPD bike patrol officer.
- **SFPD Bike Patrol Officer:** Worked 10-hour shifts daily to address quality of life issues and provide a reassuring presence in the district.
- **Clean & Safe Campaign:** Launched a neighborhood campaign with new ways to report and track service requests using a new mobile app (YBCBD Assist), web-based tracking and more.



YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

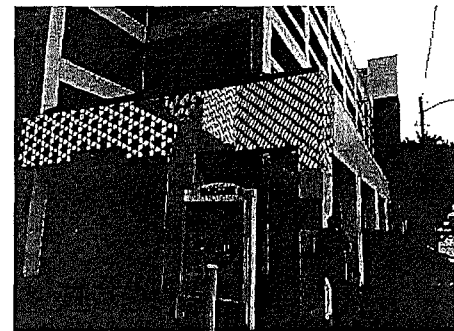
YBCBD

# ACCOMPLISHMENTS

## Streetscape Improvements

### 2014-2015

- **Yerba Buena Street Life Plan.** We continued to implement our plan with 30+ projects, both large and small, to improve our pedestrian experience, alleys, streets, and open spaces.
- **Annie Street Plaza.** The temporary pedestrian plaza along Mission Street opened late 2014 thanks to support from the Friends of Annie Alley, businesses and the City. The YCBCD and the community bring the plaza to life with music, food trucks, movie nights, kids programs, performance art and art exhibits for all to enjoy.
- **Public Art.** Our board approved a neighborhood public art plan to inspire more public art, including a focus on neighborhood alleys and by serving on panels to select art for the Moscone Expansion Project and the Yerba Buena/Moscone Central Subway Station. We also kicked-off Sites Unseen, a public art project with a focus on art in Yerba Buena alleys.



2301

YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

YCBCD

PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

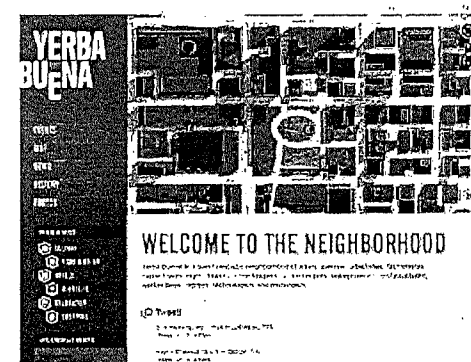
# ACCOMPLISHMENTS

## District Identity

### 2014-2015

YERBA  
BUENA

- **Neighborhood Marketing.** We host a visitor website with great neighborhood information, produce monthly newsletter, promote an events calendar, maintain an online social media presence and hand out maps with information about businesses and attractions. With partners, we projected thousands of animated personalized holiday cards onto two 100-foot-high buildings on Market Street.
- **Branding Yerba Buena.** We promote the district as a cultural destination, and hold events that are oriented to arts and culture to bring people together. We design and installed 100 new street pole banners welcoming people to the district in seven languages.
- **Bringing People Together.** We promoted 35+ events for everyone in the community at Annie Street Plaza. More than 10,000 people attended the fourth annual Yerba Buena Night to celebrate our cultural heartbeat.



YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

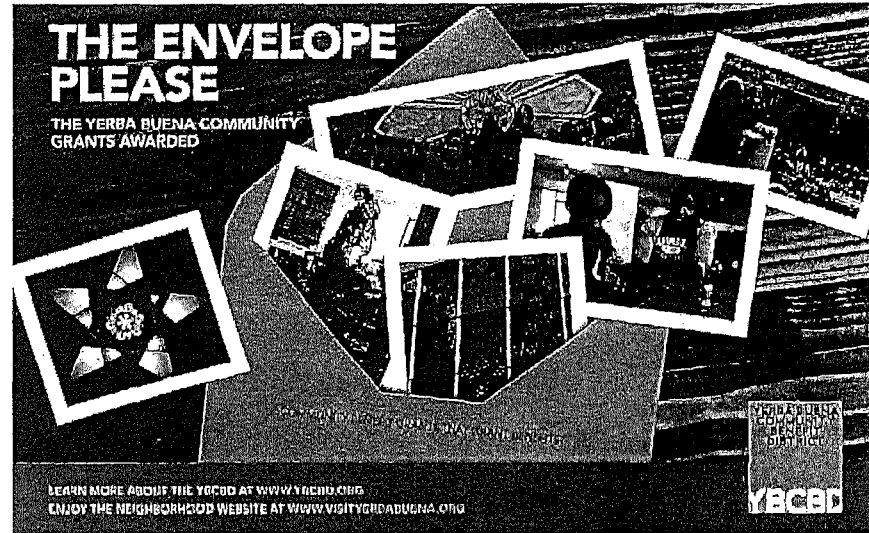
YBCBD

# ACCOMPLISHMENTS

## COMMUNITY BENEFIT FUND

### 2014-2015

- **Community Benefit Fund.** We provided grants that last year supported 13 exhibits, programs and events, such as:
  - Martin Luther King Jr. Birthday Celebration
  - Halloween Hoopla family event
  - 12th Annual Parol Lantern Festival and Parade
  - The Children's Creativity Museum's Creativity Day 2015



YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

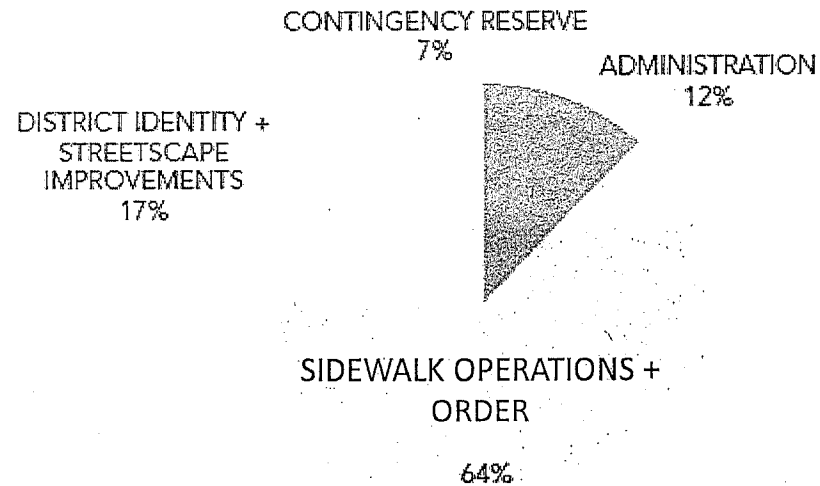
PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

YBCBD

# FY2014-2015 BUDGET

Budget: \$3,316,943.52

Actuals: \$2,673,393.00



2304

YERBA BUENA  
COMMUNITY  
BENEFIT  
DISTRICT

YBCBD

PRESENTATION TO THE BOARD OF SUPERVISOR'S GOVERNMENT AUDIT AND OVERSIGHT COMMITTEE

# Looking Forward

## ▪ Clean and Safe

- Property Owners wanted more clean and safe services in the neighborhood. We responded by adding an additional 184 hours a week of services:
  - ✓ 2 Additional Clean Team Members
  - ✓ 2 Additional Community Guides
- We also hired a Social Service Specialist to focus solely on building relationships with our street population and connecting them with assistance and support.

## ▪ Streetscape Improvements

- Install 6 custom-designed graphic crosswalks
- Install 2 large scale pieces of public art via Sites Unseen
- Conduct a community planning process to determine the future of Annie Street Plaza
- Install 90 new custom designed Yerba Buena Bike Racks

## ▪ Branding, Marketing & Activation

- 6<sup>th</sup> Annual Yerba Buena Night, October 15, 2016
- Redesign the YBCBD website

## ▪ Administration

- Add a 4<sup>th</sup> YBCBD staff member

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 Clerk, Government Audit and Oversight Committee,  
Board of Supervisors

DATE: May 24, 2016

SUBJECT: LEGISLATION INTRODUCED

---

The Board of Supervisors' Government Audit and Oversight Committee has received the following proposed legislation, introduced by Supervisor Kim on May 17, 2016:

**File No. 160556**

**Resolution receiving and approving an annual report for the Yerba Buena Community Benefit District for FY2014-2015, 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



# Introduction Form

By a Member of the Board of Supervisors or the Mayor

RECEIVED  
BOARD OF SUPERVISORS  
SAN FRANCISCO

Time stamp  
or meeting date

I hereby submit the following item for introduction (select only one):

2016 MAY 17 PM 2:15

- ☒ 1. For reference to Committee. (An Ordinance, Resolution, Motion, or Charter Amendment) BY 2/13
- ☐ 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):**


Kim

**Subject:**

Yerba Buena Community Benefit District – Annual Report to the City – FY 2014-15

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

Attached.

Signature of Sponsoring Supervisor: 

**For Clerk's Use Only:**

