



**CASTRO/UPPER MARKET COMMUNITY BENEFIT
DISTRICT
MID-YEAR REPORT
JULY 1, 2014 – DECEMBER 31, 2104**

MID-YEAR REPORT JULY 1, 2014- December 31, 2014

Services Implemented

Public Rights of Way and Sidewalk Operations

- **Cleaning and graffiti removal services were provided every day in FY 2014-15** to every parcel in the district. Graffiti was removed within 24 – 48 hours of notification. Services included:
 - Daily sweeping of the entire district, (i.e. every parcel - map and list of parcels attached as Attachments 1 and 2) including every parcel and gutters,
 - Harvey Milk Plaza (upstairs/sidewalk level, sidewalk level planter beds)
 - Jane Warner Plaza litter removal and planter beds, water plants
 - Topping off of City trash cans, and collection of street garbage, including animal/human feces, and to a limited extent removing illegal fliers, stickers from bus stops, city signage, lamp posts.
 - Daily removal of all graffiti within the district (including on private property 9ft. or lower) within 24 hours of notification (except instances which require steam cleaning).
 - Quarterly Industrial-strength hot steam cleaning of sidewalks and plazas within the district n.
 - Spot power washing as needed on an urgent call basis, including sidewalk graffiti.
 - Call DPW 311 for debris dumped and tracking how those calls are resolved.
 - Additional sweeping and power washing hot spots after special events, Castro St. widening celebration, Halloween.
 - Weeding around tree wells and keeping tree wells free of trash.
 - Operation of a central dispatch number available to all to report issues within the district boundaries.
 - Unlocking gate in front of the parking lot on Castro St. next to the Castro Theatre by 6:50 a.m. daily.
 - Reporting any hazardous situations in the district to dispatch service, dispatch reports problem to 311, and tracks issue resolution.

Public Safety Services

- **Contract with S.F. Patrol Special Police** to specifically patrol the Harvey Milk and Jane Warner plazas and the public restroom on Market St. in front of Safeway. The hours are: 4:00 p.m. – 1:00 Sunday – Wednesday and 4:00 p.m. – 3:00 a.m. Thursday – Saturday.
- **Castro Cares** a community based collaborative to improve the quality of life for those who are at risk, living on in the Castro/Upper Market and those who are housed, and/or who work and play in the district. Castro Cares was launched as a soft launch for the winter holidays through a contribution from the Castro CBD

– 72 hours of overtime police officers were paid to conduct foot patrols throughout the district. A full launch is planned for the spring.

District Identity and Streetscape Improvements

- Completion of the **Castro St. Sidewalk Widening project**. This \$7,000,000 project, funded through city and federal funds, widened the sidewalks on Castro St. and added street trees, leaning posts and other beautification strategies. The Castro CBD acted as the liaison between the city and the merchants and property owners. **The CBD operated a website (funded through a city grant) and paid for LED celebratory lights and the rainbow crosswalks at Castro & 18th St.**
- Begin to implement **Castro & Upper Market Retail Strategy**: A collaborative project aimed at addressing the increase in vacancies in the Castro & Upper Market and developing an actionable plan to fill ground floor retail in a manner that encourages the district to thrive. The Castro & Upper Market Retail Strategy is funded through donations from the City of SF, Supervisor Wiener's Office, Castro CBD, local neighborhood associations, local merchants, and local developers.
- **Joined Mayor Lee on a tour of the Castro**, introducing him to merchants, discussing the Castro St. widening project, Retail Strategy Project and economic vitality strategies and some of the challenges around economic vitality; and other challenges facing the Castro.
- Castro CBD continues **to maintain Harvey Milk Plaza and Jane Warner Plaza**. This includes organizing volunteers to maintain both plazas and provide assistance in gardening, cleaning, and furniture maintenance. Core volunteers include Orphan Andy's, The Café, and nearby residents.
- Volunteers, outside of the CBD, received funding **to make landscape improvements at Harvey Milk Plaza** and these same volunteers (Deep Green Clean Team) have improved the landscaping at Jane Warner Plaza.
- **Castro Ambassadors** continues for its fourth year. Castro Ambassadors are volunteers trained to greet and welcome tourists and visitors into the neighborhood. Ambassadors have developed Castro specific handouts, directions and maps, in 6 languages other than English, and use these to assist tourists. Ambassadors helped 5,800 visitors during the summer of 2014.
- **Outreach at the Castro St. Fair** – Castro CBD had a booth at the fair to provide the opportunity for residents, property owners and others to learn about the CBD and meet the CBD staff and board members.
- **Update CBD Facebook** page, Twitter feed and website.
- **Leader in advocating for pedestrian safety improvements** on Upper Market.
- **Land Use Committee**, CBD will continue to work closely with neighborhood organizations, property owners and developers on land use issues.

Administrative and Corporate Operations

- Moved into CBD office of our own.
- Working on Fiscal & Governance Policy Manual
- Working on Personnel Handbook

- Ensure functioning of CBD and compliance with City contract and management plan.
- Ensure compliance with the California Brown Act and California Public Records Act.
- Monitor contracts and services. Assist contractors in problem solving as is necessary.
- Continue as active member of CBD/BID Consortium.
- Support all working committees of the Board of Directors including: Streetscape, Services, Land Use, Executive, and Finance.
- Ensure finances are accurate; work with CPA on annual review.
- Respond to communication from property owners, merchants, residents and others regarding issues directly and/or indirectly related to the services provided by the CBD.

Financials Attachment A

- Profit & Loss
- Balance Sheet

Attachment A

Castro/Upper Market Community Benefit District, Inc.

PROFIT AND LOSS

July - December, 2014

	TOTAL
Income	
4000 Assessments & Contributed Support	
4010 Special Benefit Assessments	
4012 Interest & Penalties on Assessments	623.78
Total 4010 Special Benefit Assessments	623.78
4020 Individual/Business Contributions	1,500.00
4022 Business Donations	150.00
Total 4020 Individual/Business Contributions	1,650.00
4030 Interest Income	166.64
4040 In-Kind Donations	
4041 Donated Use of Facilities	1,854.83
Total 4040 In-Kind Donations	1,854.83
4050 Grants	
4052 Government Grants	125,000.00
Total 4050 Grants	125,000.00
4070 Discounts/Refunds Given	-1,627.34
Total 4000 Assessments & Contributed Support	127,667.91
4034 Castro Cares Donations	11,750.00
Total Income	\$139,417.91
Gross Profit	\$139,417.91
Expenses	
7000 Program Services Expense	
7010 Contracts--Street Cleaning	133,097.97
7020 Contracts--Police Patrol Services	6,360.00
7025 Security	3,721.65
7026 Incentives	1,090.35
Total 7025 Security	4,812.00
7030 District ID/Streetscape Improvements	
7031 Repair & Maintenance	404.92
7032 Landscaping	370.58
7033 Ambassador Program	2,413.00
7035 Promotions/Street entertainment	5,658.64
7037 Marketing & Advertising	12,020.24
7038 Meetings & Events	286.62
7039 Streetscape Improvements	0.00
7040 Consulting Econ Dev	31,448.50
Total 7030 District ID/Streetscape Improvements	52,602.50
Total 7000 Program Services Expense	196,872.47

7200 Personnel Expenses	
7210 Officer & Director Salaries	42,250.00
7220 Salaries & Wages -- Other	4,030.37
7240 Payroll Taxes	3,274.13
7260 Workers' Compensation Insurance	37.00
Total 7200 Personnel Expenses	49,591.50
7500 Professional Fees	
7510 Fundraising Fees	466.00
7520 Accounting Fees	9,766.83
7530 Legal & Professional Fees	6,048.00
7540 Payroll Fees	600.24
7560 Administrative Services	340.00
Total 7500 Professional Fees	17,221.07
8100 Operational Expenses	
8105 Bank Service Charges	9.00
8107 Paypal Fees	266.08
Total 8105 Bank Service Charges	275.08
8120 Office Rent	4,437.58
8125 Utilities	153.84
8130 Equipment/PO Box Rental	404.00
8135 Janitorial	200.00
8140 Insurance	
8141 Insurance--Directors and Officers	801.00
8143 Insurance--General Liability and Property	638.48
8144 Volunteer Insurance	70.00
8146 Insurance - Commercial Property	609.00
Total 8140 Insurance	2,118.48
8155 Office Supplies	3,362.75
8160 Postage and Shipping	2,609.83
8170 Printing and Copying	3,301.83
8180 Supplies & Materials	113.01
8185 Telecom Expenses	453.90
8190 Website/Internet Expense	1,050.22
8199 Indirect Expenses	715.00
Total 8100 Operational Expenses	19,195.52
8300 Travel & Meeting Expenses	
8320 Travel/Transportation	23.25
8330 Parking/Tolls	12.73
8340 Conferences, Meetings, Conventions	152.25
8360 Board Meeting Expense	0.00
Total 8300 Travel & Meeting Expenses	188.23
8900 RHW - Payments & Expenses	
8911 Rainbow Honor Walk Payments	-148.63
Total 8900 RHW - Payments & Expenses	-148.63
9100 In-Kind Expenses	1,854.83

Total Expenses	\$284,774.99
Net Operating Income	\$ -145,357.08
Other Expenses	
9400 Depreciation & Amortization Expense	
9420 Depreciation	183.98
Total 9400 Depreciation & Amortization Expense	183.98
9500 Reconciliation Discrepancies	0.40
Total Other Expenses	\$184.38
Net Other Income	\$ -184.38
Net Income	\$ -145,541.46

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Castro/Upper Market Community Benefit District, Inc.

BALANCE SHEET

As of December 31, 2014

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1020 Checking Accounts	
1021 Cash in Bank--WFB Ckg 9854	8,181.91
1022 Cash in Bank--SB&T Ckg (Account Closed)	0.00
1023 Cash in Bank--BA Ckg	1,000.00
1024 Checking Paypal	8,483.92
Total 1020 Checking Accounts	17,665.83
1030 Cash in MM/CDs	
1031 Cash in Bank--WFB MM	76,159.74
1032 Cash in Bank--SB&T MM (ACCOUNT CLOSED)	0.00
1033 Cash in Bank--BA CD	126,998.59
Total 1030 Cash in MM/CDs	203,158.33
Total Bank Accounts	\$220,824.16
Accounts Receivable	
1040 General Receivables	4,222.43
1045 Assessment Receivables	25,052.09
1050 Pledges Receivable	0.00
1060 Grants Receivable	
1061 MOEWD Grant	197,500.00
1063 SF Study Center Ped Safety Grant	0.00
Total 1060 Grants Receivable	197,500.00
Total Accounts Receivable	\$226,774.52
Other current assets	
1095 Prepaid Expenses	1,539.52
1096 Prepaid Insurance	309.50
Total Other current assets	\$1,849.02
Total Current Assets	\$449,447.70
Fixed Assets	
1100 Computer & Equipment	
1101 Original cost	2,526.91
1102 Depreciation	-140.38
Total 1100 Computer & Equipment	2,386.53
1110 Furniture & Fixtures	
1111 Original cost	1,831.16
1112 Depreciation	-43.60
Total 1110 Furniture & Fixtures	1,787.56
Total Fixed Assets	4,174.09

	\$4,174.09
Other Assets	
1200 Security Deposits	1,392.00
Total Other Assets	<u>\$1,392.00</u>
TOTAL ASSETS	<u><u>\$455,013.79</u></u>
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	16,529.55
Total Accounts Payable	<u>\$16,529.55</u>
Credit Cards	
2030 Wells Fargo Credit Card - 4113	0.00
Total Credit Cards	<u>\$0.00</u>
Other Current Liabilities	
2040 Deferred Assessments	0.00
2080 Deferred Grant Income--Restricted by Use	
2081 OEWD	0.00
2083 Pedestrian Safety Grant	0.00
Total 2080 Deferred Grant Income--Restricted by Use	<u>0.00</u>
2098 Loan Payable--Board Members	0.00
2100 Accrued Expenses	0.00
2200 Accrued Vacation Payable	7,462.67
2300 Payroll Tax Payable	0.00
2400 Pledge Payable	121,860.00
Total Other Current Liabilities	<u>\$129,322.67</u>
Total Current Liabilities	<u>\$145,852.22</u>
Total Liabilities	<u>\$145,852.22</u>
Equity	
3700 Temporarily Restricted Net Assets	0.00
3710 OEWD-Retail Project	30,617.55
3720 OEWD-Merchant Support	0.00
3730 Retail Study	11,394.39
3740 JWP	2,574.23
3750 OEWD-LED Grant	0.00
3770 Castro Cares Donations	2,500.00
3775 Castro Cares Grant	102,089.03
Total 3700 Temporarily Restricted Net Assets	<u>149,175.20</u>
3800 Unrestricted Net Assets	0.00
3900 BOD Designated Net Assets	0.00
3910 DISI	151.24
3920 Reserves	275,376.59
3930 PROWSO	0.00
3940 Retail Strategy	15,000.00

3950 Castro Cares	15,000.00
Total 3900 BOD Designated Net Assets	305,527.83
Net Income	-145,541.46
Total Equity	\$309,161.57
TOTAL LIABILITIES AND EQUITY	\$455,013.79

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