

File No. 170185

Committee Item No. 1

Board Item No. 14

### COMMITTEE/BOARD OF SUPERVISORS

#### AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight

Date March 15, 2017

Board of Supervisors Meeting

Date MARCH 21, 2017

Cmte Board

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| <input type="checkbox"/>            | <input type="checkbox"/>            | Motion                                       |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution                                   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Ordinance                                    |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Legislative Digest                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Youth Commission Report                      |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Introduction Form                            |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Department/Agency Cover Letter and/or Report |
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| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Information Form                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Budget                                 |
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| <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

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| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>OEWD Memo 02/01/17</u>              |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Annual Rpt 2015-2016</u>            |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>CPA Rpt 06/30/16</u>                |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Referral FYI 02/22/17</u>           |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <u>WUE VALLEY OBD PPT - 03/15/2017</u> |
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Completed by: Erica Major

Date March 9, 2017

Completed by: *JM*

Date 3/16/2017

1 [Noe Valley Community Benefit District - Annual Report for FY2015-2016]

2  
3 **Resolution receiving and approving the annual report for the Noe Valley Community**  
4 **Benefit District for FY2015-2016, submitted as required by the Property and Business**  
5 **Improvement District Law of 1994 (California Streets and Highways Code,**  
6 **Sections 36600, *et seq.*), Section 36650, and the District's management agreement with**  
7 **the City, Section 3.4.**

8  
9 WHEREAS, On June 7, 2005, pursuant to the Property and Business Improvement  
10 District Law of 1994 (the "Act"), California Streets and Highways Code Sections 36600 *et*  
11 *seq.*, as augmented by Article 15 of the San Francisco Business and Tax Regulations Code,  
12 the Board of Supervisors adopted Resolution No. 420-05, expressing the City's intention to  
13 establish the Noe Valley Community Benefit District (the "Noe Valley CBD"); and

14 WHEREAS, On August 2, 2005, the Board of Supervisors adopted Resolution  
15 No. 583-05 establishing the Noe Valley CBD ("Resolution to Establish") for a period of 15  
16 years, commencing FY2005-2006; and

17 WHEREAS, On January 10, 2006, the Board of Supervisors adopted Resolution  
18 No. 13-06, authorizing an agreement with the owners' association for the  
19 administration/management of the Noe Valley CBD, and a management agreement (the  
20 "Management Contract") with the owners' association, the Noe Valley Association, A  
21 Community Benefit District, was executed accordingly; and

22 WHEREAS, A copy of the Management Contract is on file with the Clerk of the Board  
23 of Supervisors in File No. 051967 and

24 WHEREAS, On March 22, 2016, the Board of Supervisors approved the Noe Valley  
25 CBD's annual reports for FY2014-2015 in Resolution No. 111-16; and

1           WHEREAS, The Noe Valley CBD has submitted for the Board's receipt and approval  
2 the annual report for FY2015-2016 as required by Section 36650 of the Act and Section 3.4 of  
3 the Management Contract; and

4           WHEREAS, the annual report for FY2015-2016 is on file with the Clerk of the Board of  
5 Supervisors in File No. 170185, and is incorporated herein by reference as though fully set  
6 forth; and

7           WHEREAS, Supporting documents, including, but not limited to, a transmittal letter and  
8 memorandum report from the City's Office of Economic and Workforce Development, dated  
9 February 1, 2017, and documentation from the Noe Valley CBD for the FY2015-2016 annual  
10 report are on file with the Clerk of the Board of Supervisors in File No. 170185; now, therefore,  
11 be it

12           RESOLVED, That the Board of Supervisors hereby receives and approves the annual  
13 report for the Noe Valley Community Benefit District for FY2015-2016.

**MEMO**

To: Supervisor Jeff Sheehy, District 8  
CC: San Francisco Board of Supervisors  
From: Chris Corgas, OEWD Senior Program Manager  
RE: Noe Valley Community Benefit District  
Date: February 1, 2017

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This is a memo summarizing the accomplishments of the Noe Valley Community Benefit District and an analysis of its financial statements (based on their audit) for the period between July 1, 2015, and June 30, 2016.

Each year the CBD is required to submit a mid-year report, an annual report, and a CPA Financial Review or Audit. Noe Valley 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 Noe Valley CBD management contract with the City; and their Management Plan approved by the Board of Supervisors in 2006.

Also attached to this memo are the following documents:

1. Annual Reports
  - a. FY 2015-2016
2. CPA Financial Review Reports
  - a. FY 2015-2016
3. Draft resolution from the Office of Economic and Workforce Development



**Background**

The Noe Valley Community Benefit District (Noe Valley CBD) was formed to clean, beautify, and improve public space within the district. Noe Valley CBD includes both privately and publicly owned properties. The district is 8 square blocks and includes 211 parcels. The main commercial street that services Noe Valley is 24th Street between Church and Douglass Streets.

- August 2, 2005: the Board of Supervisors approved the resolution that established the Noe Valley Community Benefit District for 15 years (Resolution # 583-05).
- January 10, 2006: the Board approved the contract for the administration and management of the Noe Valley Community Benefit District (Resolution # 13-06).
- March 3, 2015: the Board of Supervisors approved the Annual Reports for FYs 2009-2010, 2010-2011, 2011-2012, 2012-2013, and 2013-2014 (Resolution # 062-15).
- March 22, 2016: the Board of Supervisors approved the Annual Report for FY 2014-2015 (Resolution # 111-16).

**Basic Info about Noe Valley Community Benefit District:**

Year Established	August 2005
Assessment Collection Period	FY 2005-2006 to FY 2019-2020 (July 1, 2005 to June 30, 2020)
Services Start and End Date	January 1, 2006 – December 31, 2020
Initial Estimated Annual Budget	\$230,138
Fiscal Year	July 1 – June 30
Executive Director	Debra Niemann
Name of Nonprofit Owners’ Entity	Noe Valley Association

The current CBD website [www.noevalleyassociation.org](http://www.noevalleyassociation.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 Program Areas**

**Public Rights of Way and Sidewalk Operations**

The Noe Valley Management Plan calls for 70% of the budget to be spent on Public Rights of Way and Sidewalk Operations. This program area includes maintenance of trees, planters and flower baskets; and systematic sidewalk cleaning. Noe Valley CBD contracts with Curb Appeal to provide daily sidewalk and gutter sweeping as well as removal of excess trash, leaves and debris, graffiti removal within 24 hours, ten monthly hot steam cleanings and as needed spot cleaning are services that are covered by this program area. Curb Appeal is also responsible for watering 24 hanging flower baskets, 148 neighborhood trees, and 22 open ground or planter boxes.

**District Identity and Streetscape Improvements**

Approximately 9% of the annual budget is allocated for public space development and streetscape improvements. This program area includes but is not limited to promoting the district through a website that includes information about their purpose and accomplishments, sponsoring special events such as street festivals, and developing plans that outline the long term goals of the district.

### **Management & Operations**

Noe Valley CBD is staffed by a part-time Executive Director who 1) performs the day-to-day management of the organization, 2) works with various city departments, 3) advocates for city funds and services, and 4) ensures that the organization is in compliance with their Management Plan and City contract. The Noe Valley CBD Management Plan calls for approximately 14% of the budget to be spent on management and operations.

The remaining 7% of annual budget is to be allocated to a contingency fund.

The Noe Valley CBD board has eight (8) members, represented by residents, property owners, merchants, and community organizations. Board member seats are determined using the following guidelines: property owners (63%), two seats (25%) are set aside for non-property owning merchants with a preference for existing small businesses operating retail, restaurant and service, and one seat (12%) is reserved for Community Based Organizations and residents. This structure complies with Article 15 of the San Francisco Business and Tax Regulations Code. The full board meets quarterly. The committees are detailed below:

- **Executive Committee** – The Executive Committee oversees central operations of the organization and ensures the functioning of key areas: staff and contracts; corporate finances; insurance; grants; development of budget; board agendas and meetings; correspondence; outreach; bylaws and policies; public relations; newsletters. The Executive Committee meets on an as needed basis.
- **Streetscape Committee** – The Streetscape Committee is in charge of overseeing the greening and creation of public space and ensuring the success and efficiency of these services. The Streetscape Committee meets as needed.

### **Summary of Accomplishments, Challenges, and Delivery of Services**

FY 2015-2016

#### **Public Right of Way and Sidewalk Operations**

- Removed 419 graffiti marks, stickers, and improper signage; removed 231 pieces of bulky and illegal trash (boxes, furniture, yard debris, bags of garbage, etc.), 267 calls to 311 for large item pick-ups, weeded and watered 229 trees,

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

- Provided directions to 172 visitors, maintained 3 public parks/parklets, watered and maintained 27 planter boxes and sidewalk gardens.

#### **Management & Operations**

- Advocated for 24<sup>th</sup> Street with all departments of SF City government and presented work to the Board of Supervisors and the Government Oversight Committee. Managed finances and reporting to the City and State offices; wrote grant applications to bring additional resources to the CBD; monitored contracts and services; published Mid-Year and Annual Reports, managed webpage updates, and responded to all community inquiries.

### **NVCBD Annual Budget Analysis**

OEWD's staff reviewed the following budget related benchmarks for Noe Valley CBD:

- **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 "Noe Valley 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 "Noe Valley Community Benefit District," Section A - 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 "Noe Valley Community Benefit District," Section 3.9 – Budget*).
- **BENCHMARK 4:** Whether Noe Valley CBD is indicating the amount of any surplus or deficit revenues to be carried forward into the next fiscal year and designating the projects to be funded by any surplus revenues (*CA Streets & Highways Code, Section 36650(B)(5)*).

FY 2015-2016

**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:** *Noe Valley CBD did not meet this requirement. See Table Below*

Service Category	Management Plan Budget	% of Management Plan	FY 2015-2016 Budget	% of Budget	Variance Percentage Points
Public Rights of Way and Sidewalk Operations 82%	\$160,000	69.53%	\$145,000	58.35%	-11.18%
District Identity and Streetscape Improvements 18%	\$22,000	9.56%	\$16,000	6.44%	-3.12%
Administrative/Corporate Operations	\$32,000	13.91%	\$65,000	26.16%	+12.25%
Contingency Reserve	\$16,128	7.01%	\$22,500	9.05%	+2.05%
<b>TOTAL</b>	<b>\$230,128</b>	<b>100%</b>	<b>\$248,500</b>	<b>100%</b>	<b>0.0%</b>

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

**ANALYSIS:** *Noe Valley CBD did not meet this requirement. Assessment revenue was \$261,226 or 99.70% of actuals and non-assessment revenue was \$777 or .30% of actuals. See table below.*

Revenue Sources	FY 2015-2016 Actuals	% of Actuals
-----------------	----------------------	--------------

Special Benefit Assessments	\$261,226	
<b>Total assessment revenue</b>	<b>\$261,226</b>	<b>99.70%</b>
Contributions/Grants	\$0	0%
Donations	\$111	.04%
Interest Earned	\$666	.25%
Earned Revenue	\$0	0%
<b>Total non-assessment revenue</b>	<b>\$777</b>	<b>.30%</b>
<b>TOTAL</b>	<b>\$262,003</b>	<b>100%</b>

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

**ANALYSIS:** *Noe Valley CBD met this requirement. See table below.*

Service Category	FY 2015-2016 Budget	% of Budget	FY 2015-2016 Actuals	% of Actuals	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$145,000	58.35%	\$167,713	64.77%	+6.42%
District Identity and Streetscape Improvements	\$16,000	6.44%	\$18,758	7.24%	+8.1%
Administrative/Corporate Operations	\$65,000	26.16%	\$71,302	27.54%	+1.38%
Contingency Reserve	\$22,500	9.05%	\$1,155	.45%	-8.61%
<b>TOTAL</b>	<b>\$266,184</b>	<b>100%</b>	<b>\$268,638</b>	<b>100%</b>	

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

**ANALYSIS:** *Noe Valley CBD 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 2015-2016 Carryover Disbursement	\$4,762
Designated Projects for FY 2014-15	
PROW	\$3,310.85



DISI	\$455.24
Admin	\$662.17
Contingency and Reserve	\$333.73
<b>Total Designated amount for Future Years</b>	<b>\$4,762</b>

**Findings and Recommendations**

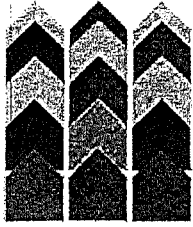
Within the review period of FY 2015-2016, the Noe Valley CBD did not meet Benchmarks 1 and 2 of the expectations and requirements as set by the California Street and Highways Code Section 36650-36651; and the Agreement for the Administration of the Noe Valley Community Benefit District. In order to correct this the CBD needs to decrease the percentage budgeted for Administrative and Corporate Operations and increase the percentage budgeted for Public Rights of Way and Sidewalk Operations. Additionally, the CBD needs to raise outside money from sources other than special assessment. In previous fiscal years CBD was able to leverage grant money, donation, and Harvest Festival income to reach this amount. Per the CBD’s financial review no grant money was awarded and only a small amount of donations were provided to the CBD.

Further research found that the Noe Valley CBD’s administration expenses increased by over \$5,500 dollars due to a City requirement that the organization conducts an annual account review of its finances. This account review was not included as part of the administration budget in the original management plan which was sent to property owners, but was required after the district was approved by property owners and the Board of Supervisors in 2005. Because the district is one of the first CBD’s in San Francisco there were changes made by the City after the management plan was approved. Additionally, the CBD board elected to spend more on activating the street in order to partner with the Noe Valley Merchant’s Association to produce 24 Holidays and Summerfest events. This caused variances in budgeting to surpass permitted levels. It is OEWD’s belief that this will be rectified in the future through the collection of non-assessment funds and the renewal and expansion process the District will undergo by June 20, 2020.

OEWD will work with the Noe Valley CBD to ensure that future budgeting is closer in line with the District Management Plan. OEWD recommends that the Noe Valley CBD apply to grants from the City and other actors in order to meet Benchmark 2. The CBD can also increase the amount of donations they receive, including in-kind, to meet this requirement:

**Conclusion**

Noe Valley CBD has performed well in implementing the service plan. The CBD has continued to successfully sponsor and help promote events in Noe Valley, including the SummerFEST and 24 HoliDAYS, driving hundreds of visitors to the district. Noe Valley CBD has done an outstanding job in partnering with the community stakeholders and numerous municipal agencies for the activation and improvement 24th at Noe and at Church streets. Noe Valley CBD is a well-run organization with active board and committee members and will continue to successfully carryout its mission as a community benefit district.



The Noe Valley Association was established in August 2005 as a fifteen-year CBD. The NVA receives an annual special assessment from the 217 properties in the district. A map of the district is included on the enclosed invitation to the property owner meeting and is posted on the NVA website.

**Financial Position as of June 30, 2016  
BUDGET July 1, 2015 - June 30, 2016**

The NVA employs Accounting Results, Inc. for bookkeeping services. For our annual account review, the NVA again hired Crosby and Kaneda Accountants for the 2015/16 fiscal year. The figures below are the unaudited numbers. The review will be completed in August; the final report will be available in September at the property owner meeting and on the NVA website, or by request to the Executive Director.

<b>REVENUE</b>	
Assessments	\$258,817
Interest	666
<b>Total Revenue</b>	<b>\$259,483</b>
<b>DISBURSEMENTS</b>	
Sidewalk Operations	\$167,713
Streetscape	18,758
Administration	71,302
<b>Total Disbursements</b>	<b>\$257,773</b>
Contingency Fund for 2015/16	\$ 1,155
Balance in Restricted Funds	\$192,500
Balance in Unrestricted Funds	\$ 49,684

**Assessment Methodology**

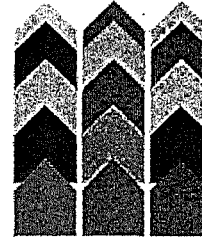
The Noe Valley Association Community Benefit District is funded through an annual assessment from businesses and property owners in the district. The CBD initially assessed properties according to variables as follows: \$0.164 per square foot of lot size + \$8.83 per linear foot of lot frontage + \$0.170 per square foot of non-exempted building square footage. The NVA Board may increase the CBD fees between 1.9% and 3% annually; the increases are never more than the Consumer Price Index (CPI) as determined by the U.S. Department of Labor.

The NVA did not increase CBD fees for the first six years of operation. Recent fee increases have been within the Consumer Price Index (CPI). The funds generated from increases are placed in restricted funds and will be used for the NVA's renewal of the district in 2020 through a petition and ballot process with all property owners.

As provided by the Property and Business Improvement District Law of 1994, the CBD's assessment shall appear as a separate line item called special assessment on the annual property bill prepared by the City and County of San Francisco. For a complete listing of 2015-2016 NVA property assessments, please visit [www.noevalleyassociation.org](http://www.noevalleyassociation.org)



A special SHOUT OUT of gratitude and praise to Supervisor Scott Wiener for securing Prop B funding for two new bulb-outs, eight highly-visible crosswalks, eight new benches and eight new planter boxes for a total of \$11 million in street improvements for Noe Valley's commercial district.



**Noe Valley Association  
Community Benefit District**



The Noe Valley Association welcomes your questions & feedback.  
Noe Valley Association • 1330 Castro Street • SF • CA • 94114

Please direct any questions to [info@noevalleyassociation.org](mailto:info@noevalleyassociation.org) or call Debra Niemann at 415-519-0093.

The Noe Valley Association is a registered 501(c)(3) organization. All contributions are tax-deductible to the extent allowed by law. This report is printed on 100% recycled paper.



**Annual Report  
2015-2016**

## Mission

The mission of the Noe Valley Association (NVA) is to advance the quality of life for property owners, merchants and residents in the Noe Valley neighborhood. The NVA's efforts towards cleaning, greening and improving the public space and sidewalks in the commercial corridor reinforces the viability of the community's economic base.



## Annual Services and Programs

**Dispatch Services.** The NVA provides staff every day from 7am to 5 pm for non-emergency services such as cleaning and maintenance of public areas; please call (415) 574-5015.














**Clean Team.** Our street porters sweep and weed the sidewalks and gutters, remove graffiti, call 311 for removal of fallen tree limbs, furnishings and appliances left on the curb, paint poles/garbage cans/fire plugs and empty overflowing public trash receptacles.

**Greening.** The Streetscape Committee focuses on short- and long-term neighborhood streetscape improvements such as planter boxes, sidewalk gardens, benches, parklets and flower baskets. The NVA has a part-time gardener who maintains the health and vitality of all the trees and plantings.

**Marketing and Branding.** Public events promote the neighborhood and create a sense of place to support our economic base and improve the quality of the shopping and strolling experience of 24th Street. These include SummerFest in June, 24HOLIDAYS on 24th Street in December and music in the parklets.

**District Management.** A non-profit management corporation administers the NVA and is governed by a board of directors comprised primarily of property owners and merchants. The board manages a part-time Executive Director who writes grants; all major capital improvements to the district have been funded by grants. Grants have been won because the NVA is in place and can responsibly maintain these improvements. The ED also monitors contracts and finances, publishes City of SF required mid-year and annual reports, attends SF Board of Supervisors' hearings, supports board committees, maintains insurance requirements, oversees the NVA website, answers emails and all community inquiries.

## Accomplishments – Cleaning, Greening and Improving Noe Valley's Commercial Corridor

	TEN Monthly Sidewalk steam cleanings	Feb - Nov
	Removal of graffiti marks, stickers and improper signage	419
	Calls to 311 for pick-up of large items such as furniture, mattresses, broken trees, illegal dumping of paint and toxic materials	267
	Bulky trash items, yard debris, clothing, paint cans, over-flowing trash cans, shopping carts returned	231
	Requested and received all new trash cans approved and paid for by the City	27
	Trees watered and weeded by NVA gardener	229
	Installed tree boxes for water retention and rocks or decomposed granite for easy removal of trash	24
	Planter Boxes, sidewalk gardens watered and maintained	27
	Installed new poles with flower baskets and neighborhood signage	3
	Flower baskets watered and renewed	26
	Public park & parklets: Maintenance of the flowers/plants year-round and related required DPW reports	3
	Visitor Directions – because the NVA street porters are on the street every day, many people visiting Noe Valley ask them for assistance	172
	The removal of eight empty pedestal news racks	66 boxes




Randy, Sym & Saito of Curb Appeal

The NVA clean team works seven days a week to provide daily sidewalk/gutter sweeping and to remove graffiti, wash down the sidewalk or pick up debris on the sidewalk, including large objects such as furniture, appliances, etc. They are aided by 311 calls to the City's Department of Public Works (DPW). They work for Curb Appeal, a company whose services are paid for by the NVA.

Stop and say hello the next time you see them!

See  
Graffiti, Trash  
or Cleaning Issues?

 Call/text Curb Appeal  
(415) 574-5015

Please leave a message with your  
concerns and contact info.  
or email:  
curb-appeal@sbcglobal.net

You  
are invited!

Annual Property Owner  
Meeting

Wednesday, September 21  
Beverages/Appetizers  
at Savor Restaurant  
(see report insert for details)

What  
do you think?  
Tell Us.

We'd really like to know.



Please complete the enclosed  
survey and return in SASE  
or visit:

[www.surveymonkey.com/r/NVA\\_2016](http://www.surveymonkey.com/r/NVA_2016)

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**NOE VALLEY ASSOCIATION,  
A COMMUNITY BENEFIT  
DISTRICT**

**FINANCIAL STATEMENTS**

**June 30, 2016**

**(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2015)**

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**CROSBY & KANEDA**  
Certified Public Accountants

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Dedicated to Nonprofit Organizations

**Noe Valley Association, a Community Benefit District**

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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors  
Noe Valley Association, a Community Benefit District  
San Francisco, California

We have reviewed the accompanying statements of financial position of Noe Valley Association, a Community Benefit District (a nonprofit organization) as of June 30, 2016, and the related statements of activities, cash flows, and functional expenses for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

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

### Accountant's Responsibility

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

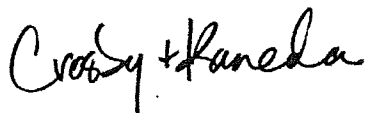
### Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements for the year ended June 30, 2016 in order for them to be in accordance with accounting principles generally accepted in the United States of America.

### Report on Summarized Comparative Information

The accompanying summarized comparative information as of and for the year ended June 30, 2015 is derived from financials that were previously reviewed by us and we stated that we were not aware of any material modifications that should be made to those financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America in our report

dated November 23, 2015. We have not performed procedures in connection with that review engagement since that date.

A handwritten signature in cursive script, reading "Crosby + Haneda".

Certified Public Accountants  
Oakland, California  
September 20, 2016

Noe Valley Association, a Community Benefit District

Statement of Financial Position  
June 30, 2016  
(With Comparative Totals as of June 30, 2014)

	<u>2016</u>	<u>2015</u>
<b>Assets</b>		
Cash	\$ 263,778	\$ 259,106
Assessment receivable	12,078	11,455
Due from City	1,786	2,851
	<u>277,642</u>	<u>273,412</u>
Total Assets	<u>\$ 277,642</u>	<u>\$ 273,412</u>
<b>Net Assets</b>		
Concentrations and contingencies (Notes 3 and 4)		
Unrestricted net assets	\$ 276,142	\$ 271,912
Temporarily restricted net assets (Note 5)	1,500	1,500
Total Net Assets	<u>277,642</u>	<u>273,412</u>
Total Liabilities and Net Assets	<u>\$ 277,642</u>	<u>\$ 273,412</u>

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



Noe Valley Association, a Community Benefit District

Statement of Activities  
 For the Year Ended June 30, 2016  
 (With Comparative Totals for the Year Ended June 30, 2015)

	Unrestricted	Temporarily Restricted	Total	
			2016	2015
<b>Support and Revenue</b>				
Assessment revenue	\$ 261,226	\$ -	\$ 261,226	\$ 252,532
Government grant			-	15,000
Corporate grant			-	5,000
Harvest festival			-	21,314
Donations	111		111	7,687
Interest	666		666	644
Total Support and Revenue	<u>262,003</u>	<u>-</u>	<u>262,003</u>	<u>302,177</u>
<b>Expenses</b>				
Program	225,744		225,744	227,682
Management and general	25,509		25,509	26,676
Fundraising	6,520		6,520	11,358
Total Expenses	<u>257,773</u>	<u>-</u>	<u>257,773</u>	<u>265,716</u>
Change in net assets	4,230	-	4,230	36,461
Net Assets, beginning of year	<u>271,912</u>	<u>1,500</u>	<u>273,412</u>	<u>236,951</u>
Net Assets, end of year	<u>\$ 276,142</u>	<u>\$ 1,500</u>	<u>\$ 277,642</u>	<u>\$ 273,412</u>

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

Noe Valley Association, a Community Benefit District

Statement of Cash Flows  
For the Year Ended June 30, 2016  
(With Comparative Totals for the Year Ended June 30, 2015)

	<u>2016</u>	<u>2015</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 4,230	\$ 36,461
Change in assets and liabilities:		
Assessment receivable	(623)	(8,121)
Due from City	1,065	(672)
Net cash provided (used) by operating activities	<u>4,672</u>	<u>27,668</u>
Change in cash	4,672	27,668
Cash, beginning of year	<u>259,106</u>	<u>231,438</u>
Cash, end of year	<u>\$ 263,778</u>	<u>\$ 259,106</u>

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

Noe Valley Association, a Community Benefit District

Statement of Functional Expenses  
 For the Year Ended June 30, 2016  
 (With Comparative Totals for the Year Ended June 30, 2015)

	Program	Management and General	Fundraising	Total	
				2016	2015
Salaries	\$ 23,400	\$ 11,700	\$ 3,900	\$ 39,000	\$ 36,000
Payroll taxes	1,911	956	319	3,186	2,964
Accounting	-	5,950	-	5,950	8,851
Fee for service	-	-	-	-	22,516
Advertising and promotions	9,036	4,518	1,506	15,060	6,641
Supplies	97	45	16	158	2,161
Postage	8	5	-	13	18
Telephone	962	481	160	1,603	450
Insurance	2,225	1,112	371	3,708	5,274
Street maintenance	167,713	-	-	167,713	143,455
Streetscape improvement	18,758	-	-	18,758	31,956
Payroll service	479	239	80	798	791
Travel, meals, meetings	1,020	435	145	1,600	574
Miscellaneous	-	-	-	-	2,080
Dues, permits and fees	135	68	23	226	818
Donations	-	-	-	-	1,167
Total Expenses	\$ 225,744	\$ 25,509	\$ 6,520	\$ 257,773	\$ 265,716

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

NOE VALLEY ASSOCIATION, A COMMUNITY BENEFIT DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2016  
(With Comparative Totals for the Year Ended June 30, 2015)

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**NOTE 1: NATURE OF ACTIVITIES**

The Noe Valley Association, a Community Benefit District (the Organization) is a nonprofit organization founded by property owners, merchants and community members in the Noe Valley neighborhood of San Francisco, California.

The Organization receives community benefit district assessment funds from taxes paid by property owners and merchants.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

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

**Basis of Presentation**

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

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

*Temporarily restricted net assets* – represent contributions whose use is limited by donor-imposed stipulations that expire by the passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations.

*Permanently restricted net assets* – represent contributions whose use is limited by donor-imposed stipulations that require the gift to be invested in perpetuity. The income from such invested assets, including realized and unrealized gains, is generally available to support the activities of the Organization. Donors may also restrict all or part of the income and/or appreciation from these investments to permanently restricted net assets, resulting in increases/decreases to these net assets. There were no permanently restricted net assets as of June 30, 2016.

**Contributions**

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

NOE VALLEY ASSOCIATION, A COMMUNITY BENEFIT DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2016  
(With Comparative Totals for the Year Ended June 30, 2015)

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

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

**Assessments Receivable**

Assessments receivable primarily consists of delinquent tax assessments owed by property owners. Since the taxpayers will be subject to City enforcement procedures, all assessments are considered to be fully collectible at June 30, 2016.

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

**Income Taxes**

The Internal Revenue Service and the California Franchise Tax Board have determined that the Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3) and the California Revenue and Taxation Code Section 23701(d). The Organization has evaluated its current tax positions as of June 30, 2016 and is not aware of any significant uncertain tax positions for which a reserve would be necessary. The Organization's tax returns are generally subject to examination by federal and state taxing authorities for three and four years, respectively after they are filed.

**Contributed Services**

Contributed services are reflected in the financial statements at the fair value of the services received only if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. There were no contributed services that met the criteria for recognition for the year ended June 30, 2016.

**Estimates**

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

**Fair Value Measurements**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the

NOE VALLEY ASSOCIATION, A COMMUNITY BENEFIT DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2016  
(With Comparative Totals for the Year Ended June 30, 2015)

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asset or liability in an orderly transaction between market participants on the measurement date. The Organization determines the fair values of its assets and liabilities based on a fair value hierarchy that includes three levels of inputs that may be used to measure fair value.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

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

Level 3 inputs are unobservable inputs for the assets or liability.

The Organization had no assets or liabilities recorded at fair value on June 30, 2016.

**Concentration of Credit Risk**

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

**Property and Equipment**

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs and maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are stated at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives on the property and equipment. The Organization had no property and equipment that met this capitalization policy at June 30, 2016.

**Functional Allocation of Expenses**

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

**Prior Year Summarized Information**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

**Reclassifications**

Certain accounts in the prior year's summarized information have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

**NOE VALLEY ASSOCIATION, A COMMUNITY BENEFIT DISTRICT**

**Notes to the Financial Statements  
For the Year Ended June 30, 2016  
(With Comparative Totals for the Year Ended June 30, 2015)**

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**Subsequent Events**

The Organization has evaluated subsequent events and has concluded that as of September 20, 2016 the date that the financial statements were available to be issued, there were no significant subsequent events to disclose.

**NOTE 3: CONCENTRATIONS**

**Revenue**

For the year ended June 30, 2016 the Organization received approximately 100% of its revenue from community benefit district assessments on property owners in the Noe Valley Community Benefit District. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's program and activities.

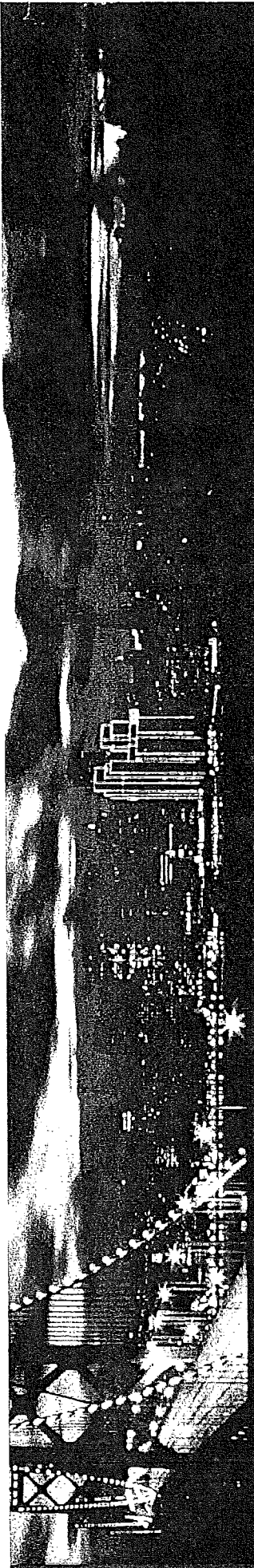
**NOTE 4: CONTINGENCIES**

Community benefit district assessments are received under agreement with the City and County of San Francisco and assessments have been currently authorized through December 2020. The assessments and related revenue to the Organization may be terminated at an earlier date if the community benefit district which funds the Organization's operations is disestablished by a vote of the assessed property owners or in certain other circumstances.

Grant awards require the fulfillment of certain conditions as set forth in the instrument of grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Organization deems this contingency remote since by accepting the grants and their terms, it has accommodated the objectives of the Organization to the provisions of the grants. The Organization's management is of the opinion that the Organization has complied with the terms of all grants.

**NOTE 5: TEMPORARILY RESTRICTED NET ASSETS**

For the years ended June 30, temporarily restricted net assets consisted of \$1,500 for photo archiving for 2016 and 2015, respectively.



# Noe Valley Community Benefit District

**SAN FRANCISCO**  
Office of Economic and Workforce Development



# 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 2015-2016

- 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.

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# NVCBD Formation

NVCBD	Type	Assessment Budget*	Year Established	Expires
-------	------	--------------------	------------------	---------

	Property-Based	\$ 230,138	2005	June 30, 2020
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463

*\*budget identified in management plan*

# NVCBD Operations

- **Staff**

- Executive Director – Debra Niemann

- **Service Areas**

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

- This program includes street maintenance, beautification, and safety services.
  - Contracts with Curb Appeal to provide sidewalk cleaning and beautification services.
  - During the holiday seasons, NVA hires San Francisco Patrol Special

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

- This program area is allocated for public space development.
  - Promote the district through a strategic marketing materials.
  - Sponsor special events in the district such as farmer's markets and street festivals.

- **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 NVCBD:**

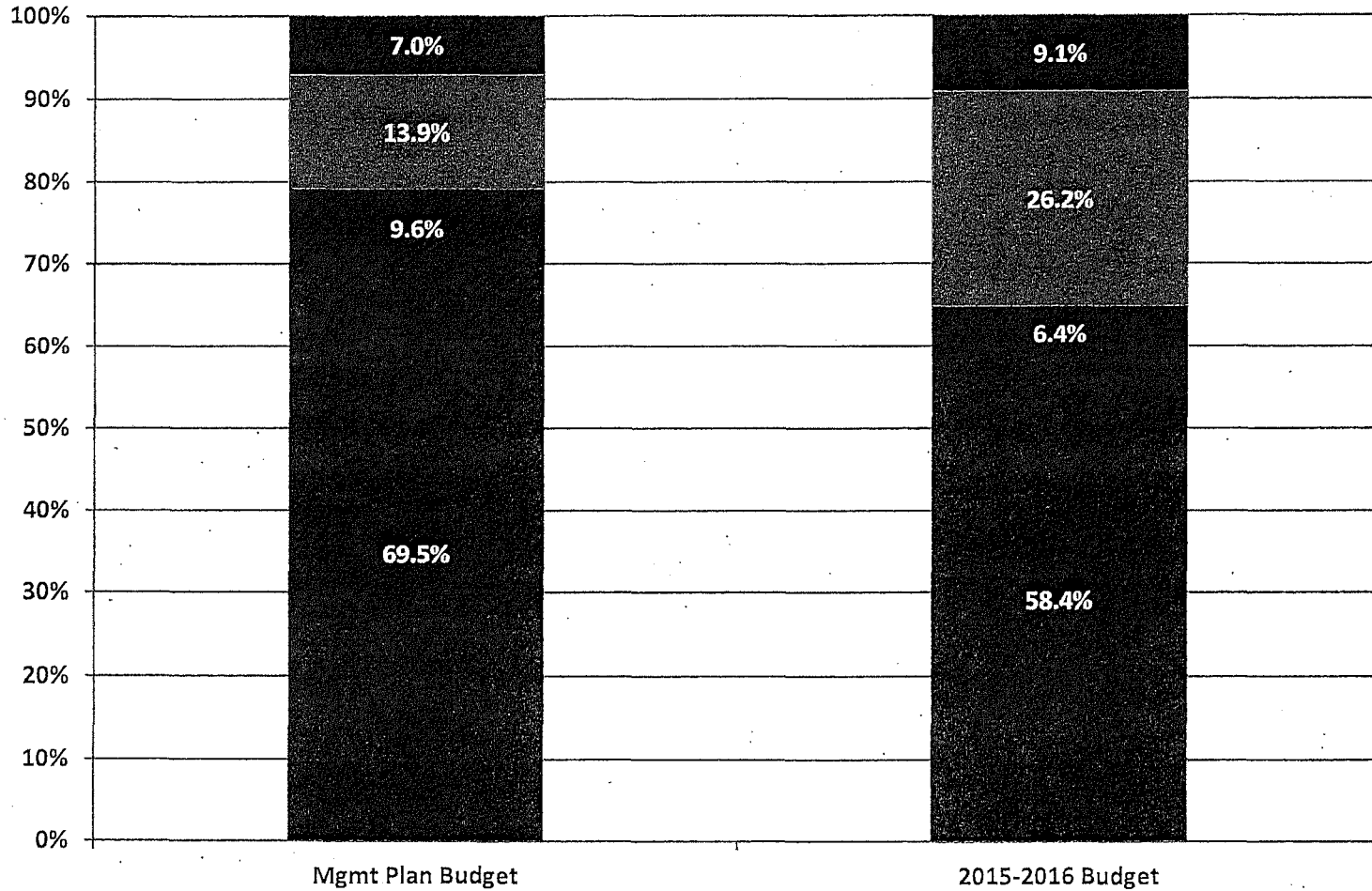
**Benchmark 1 – Whether the variance between the budget amounts for each service category was within 10 percentage points from the management plan.**

**Benchmark 2 – Whether five percent (5%) of NVCBD'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

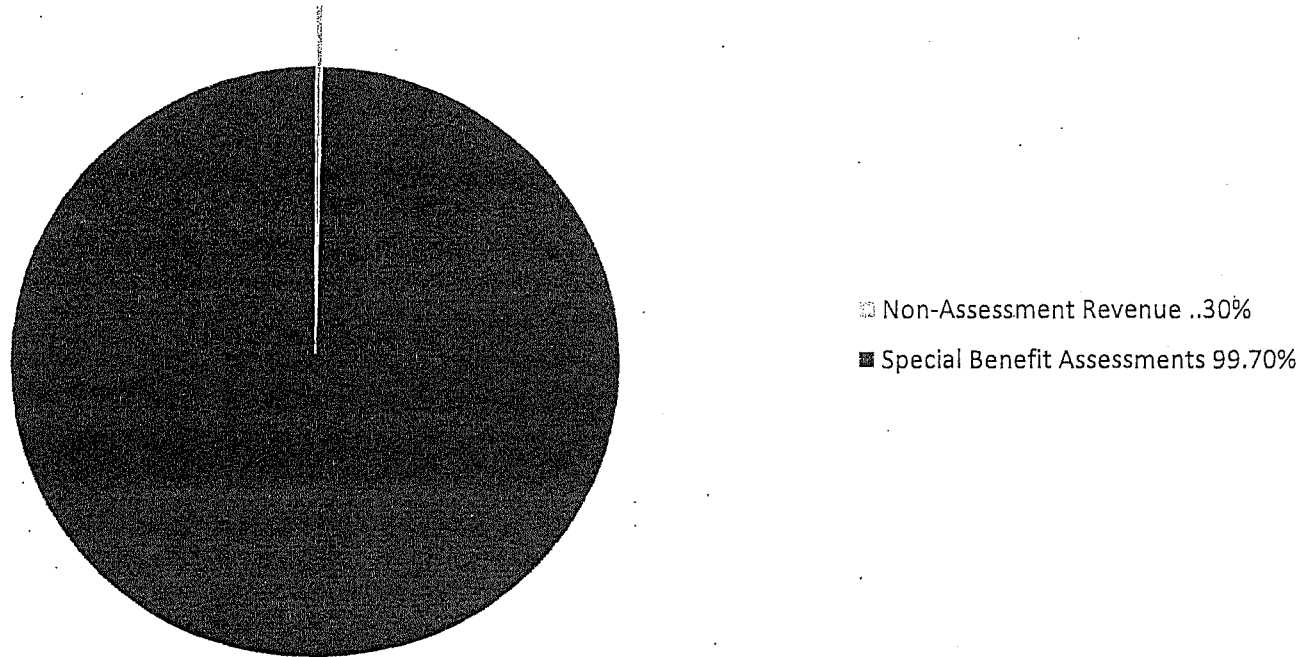


466

- Public Rights of Way and Sidewalk Operations
- District Identity and Streetcape Improvements
- Administrative/Corporate Operations
- Contingency and Reserve

# Assessment Revenue & Other Income

FY 2015 - 2016



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# Budget vs Actuals

Service Category	FY 2015-16 Variance % Points
Public Rights of Way and Sidewalk Operations	+6.42%
District Identity and Street Improvements	+.81%
Administrative Expenses	+1.38%
Contingency/ Reserve	-8.61%

468



# Carryover

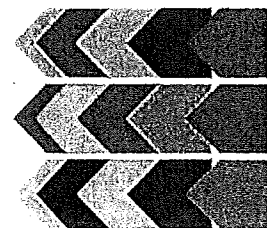
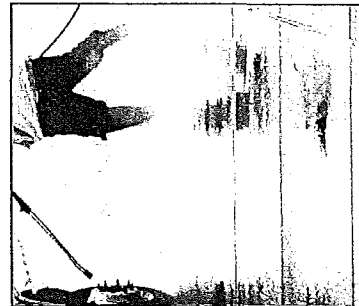
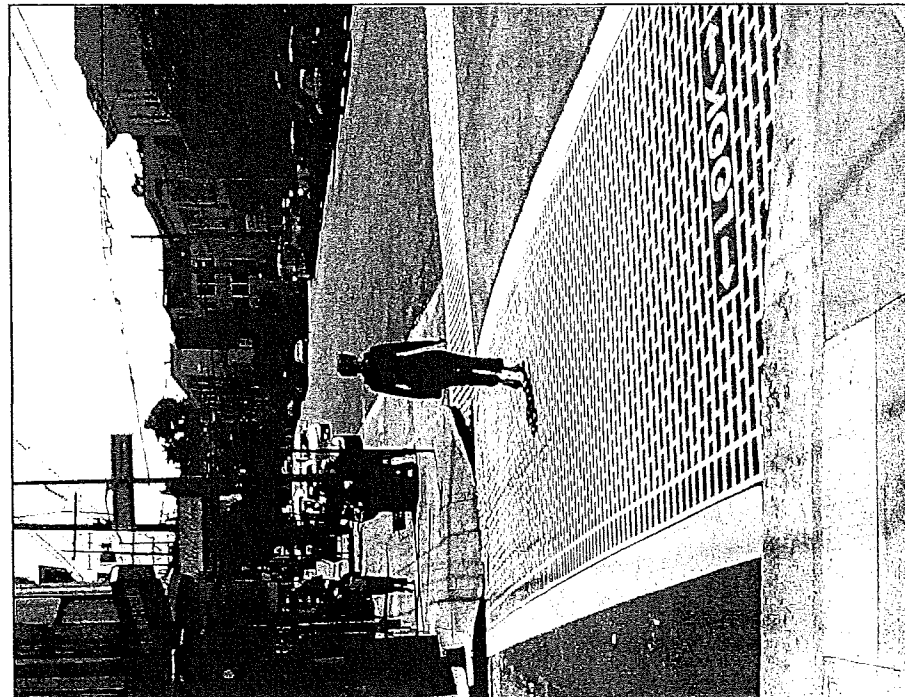
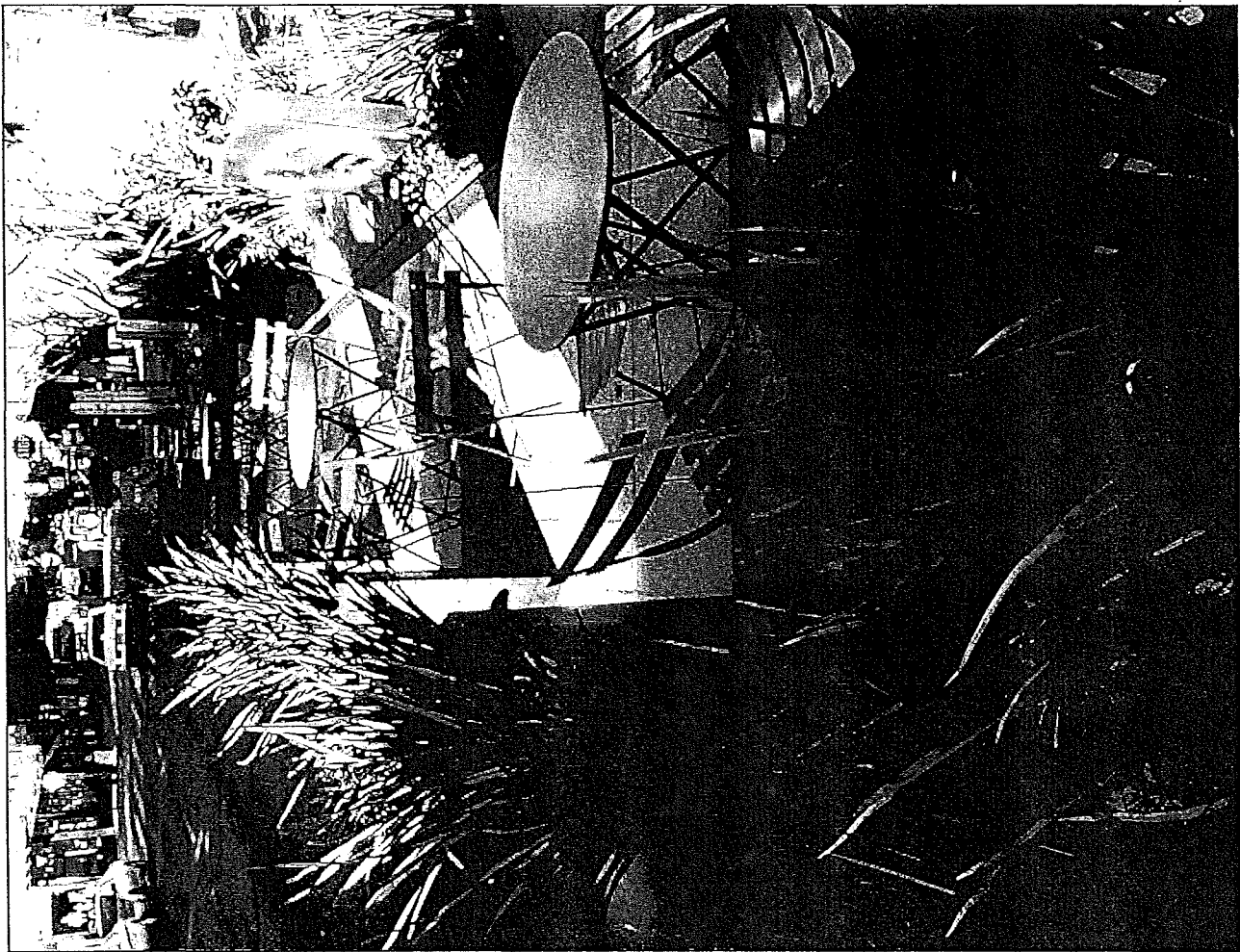
Designated Projects	FY 2015-16
PROWSO	\$3,310.85
DISI	\$455.24
469 ADMIN	\$662.17
CONTINGENCY and RESERVE	\$333.73
Total Designated Amount	\$4,762

# Findings/Recommendations and Conclusion

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

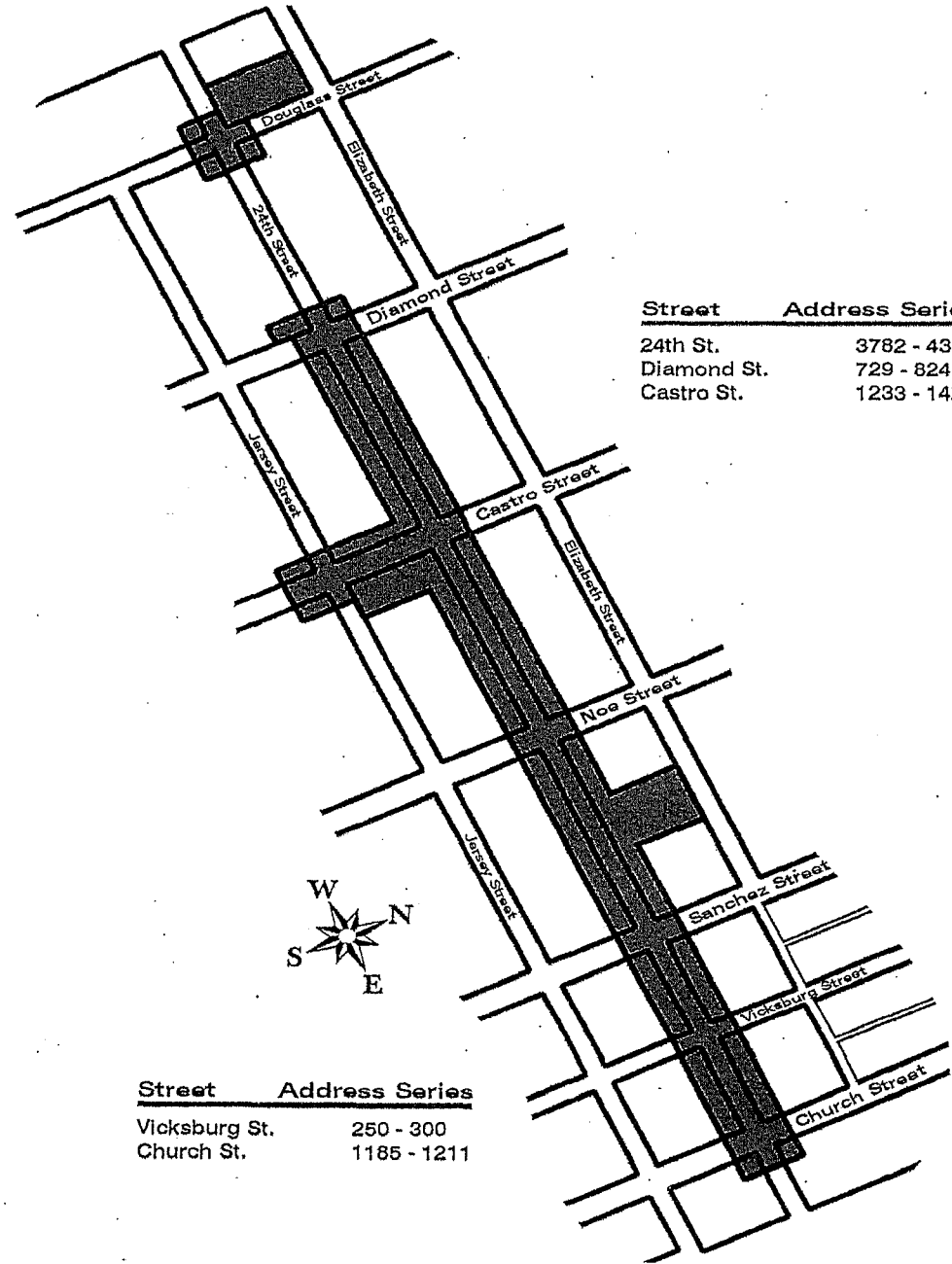
- Implemented OEWD recommendation from FY 2014-2015 Annual Reports
- CBD will sunset in 2020, OEWD recommends CBD begins preparations for renewal campaign
- Benchmark 1 and Benchmark 2 discrepancies need to be corrected in future annual reports
  - OEWD has been working with NVCBD on this and will continue to do so

Although the CBD did not meet two benchmarks, it has overall performed well in implementing its service plan. Board is active. OEWD will continually work with the CBD to ensure it meets benchmarks.



Noe Valley Association  
A Community Benefit District  
[noevalleyassociation.org](http://noevalleyassociation.org)

Noe Valley Association- A Community Benefits District  
Address Range Map

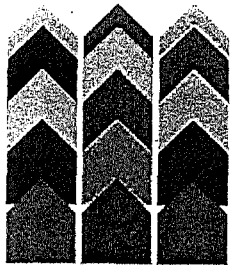


Street	Address Series
24th St.	3782 - 4316
Diamond St.	729 - 824
Castro St.	1233 - 1420

Street	Address Series
Vicksburg St.	250 - 300
Church St.	1185 - 1211

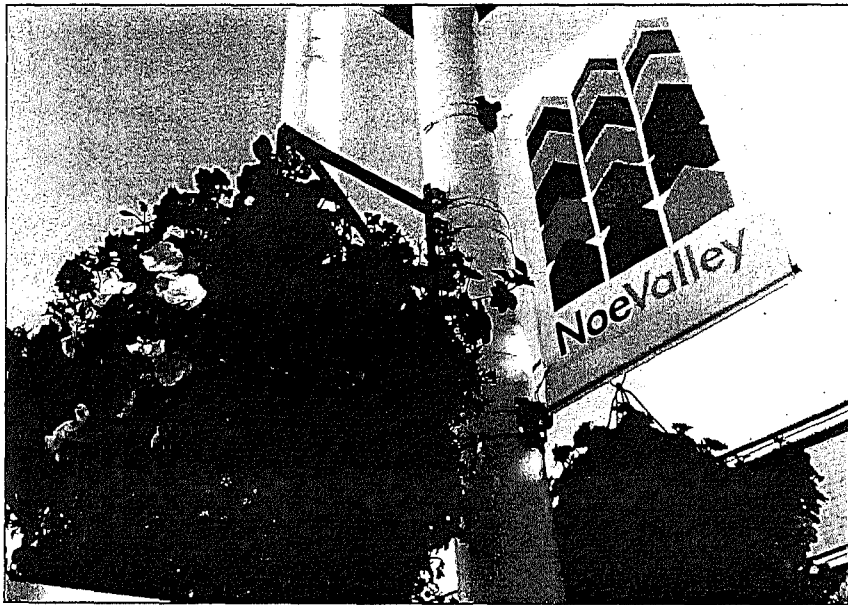
# Noe Valley CBD Area Map

472



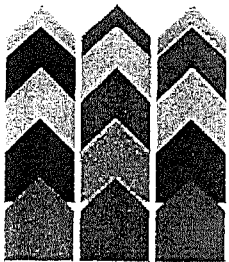
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# NVA Active Board Committees

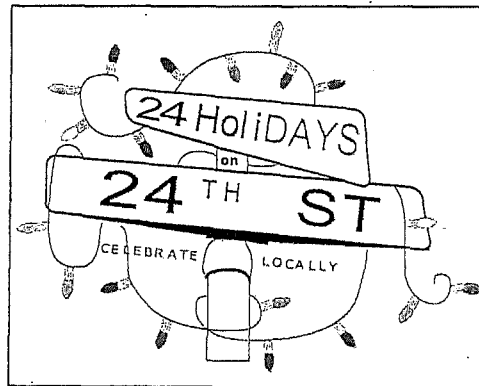


Green Committee - Streetscape Improvements

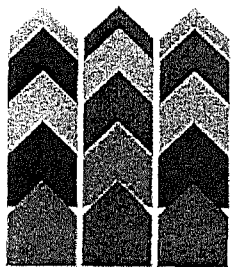
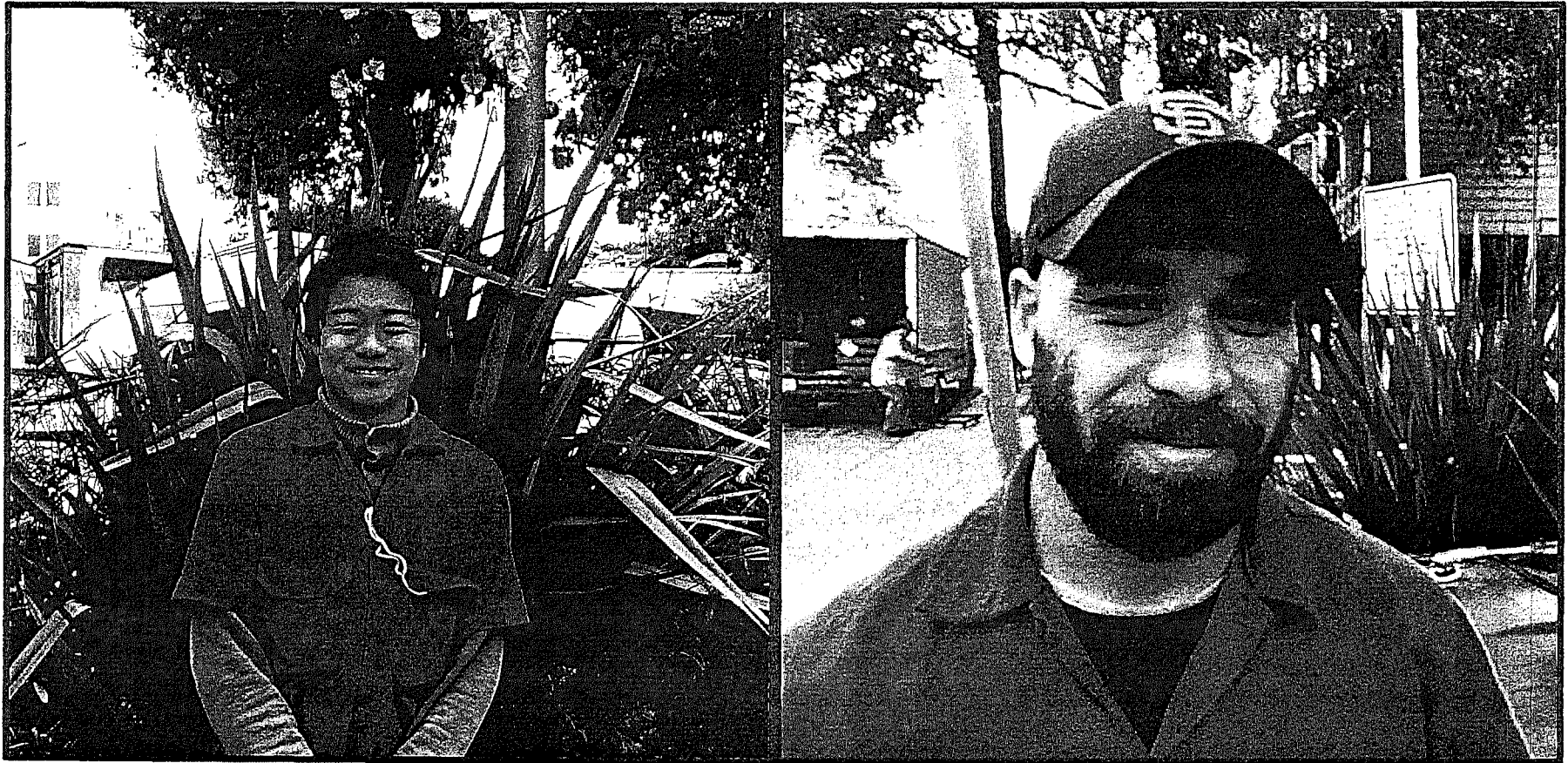
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Event Marketing in partnership with the NVMPA



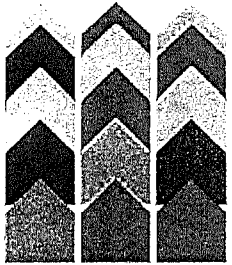
Noe Valley Association  
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[noevalleyassociation.org](http://noevalleyassociation.org)

## Full time street porters Saito & Sym.

The NVA clean team works seven days a week  
and serve as ambassadors to visitors on Noe Valley's 24th Street.

10 steam  
cleanings per year  
of the sidewalks in  
the entire district

Spot cleaning as  
needed

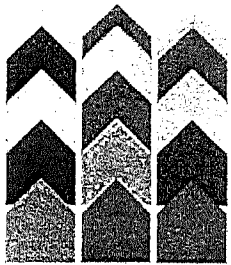


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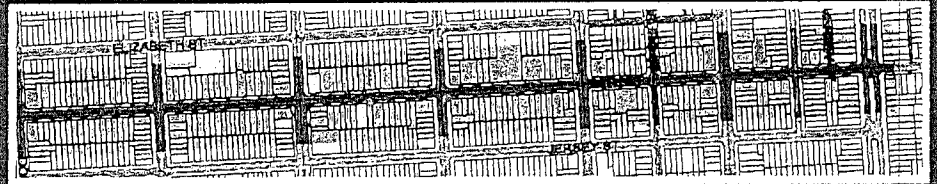
Applying for grants  
based on the Long  
Term Strategic Plan  
for Noe Valley,  
created in 2006

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Noe Valley Association  
A Community Benefit District  
[noevalleyassociation.org](http://noevalleyassociation.org)

# Noe Valley's 24th Street ...An Urban Village



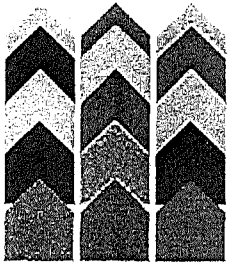
Plan prepared for



Plan prepared by  
**URBAN ECOLOGY**



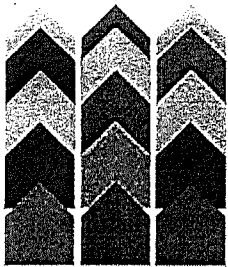




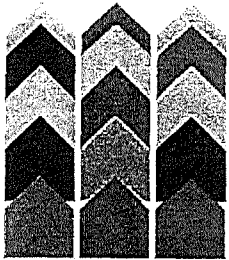
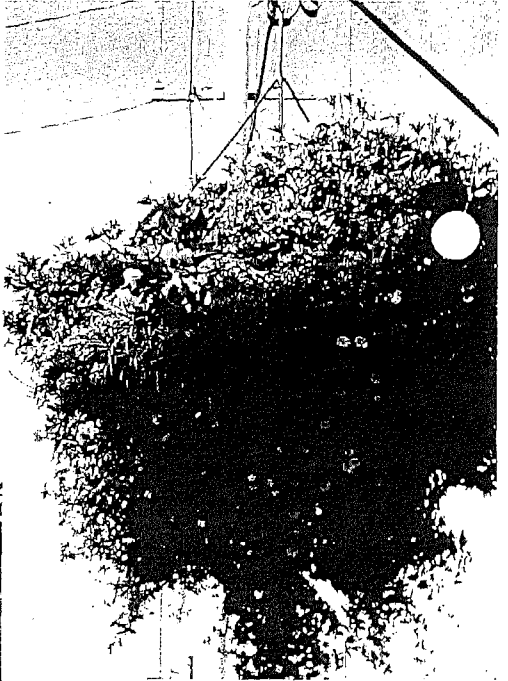
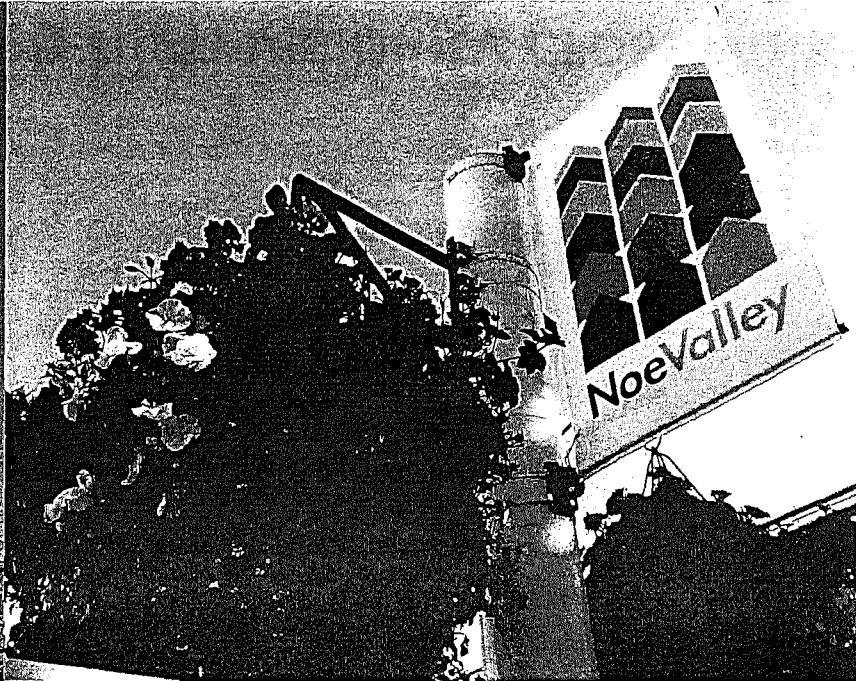
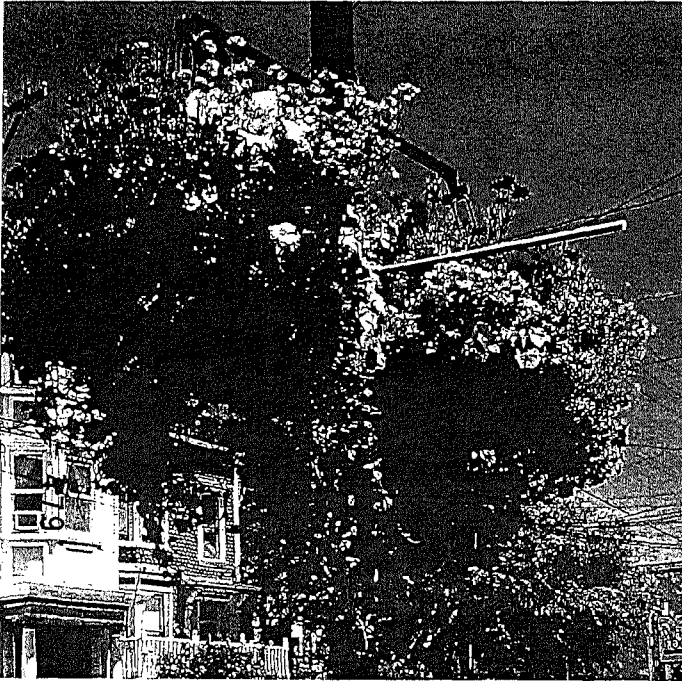
144 new trees planted  
and thriving in the community

Noe Valley Association  
A Community Benefit District  
[noevalleyassociation.org](http://noevalleyassociation.org)

8 sidewalk gardens,  
23 planter boxes  
& 2 parklets added  
to the neighborhood

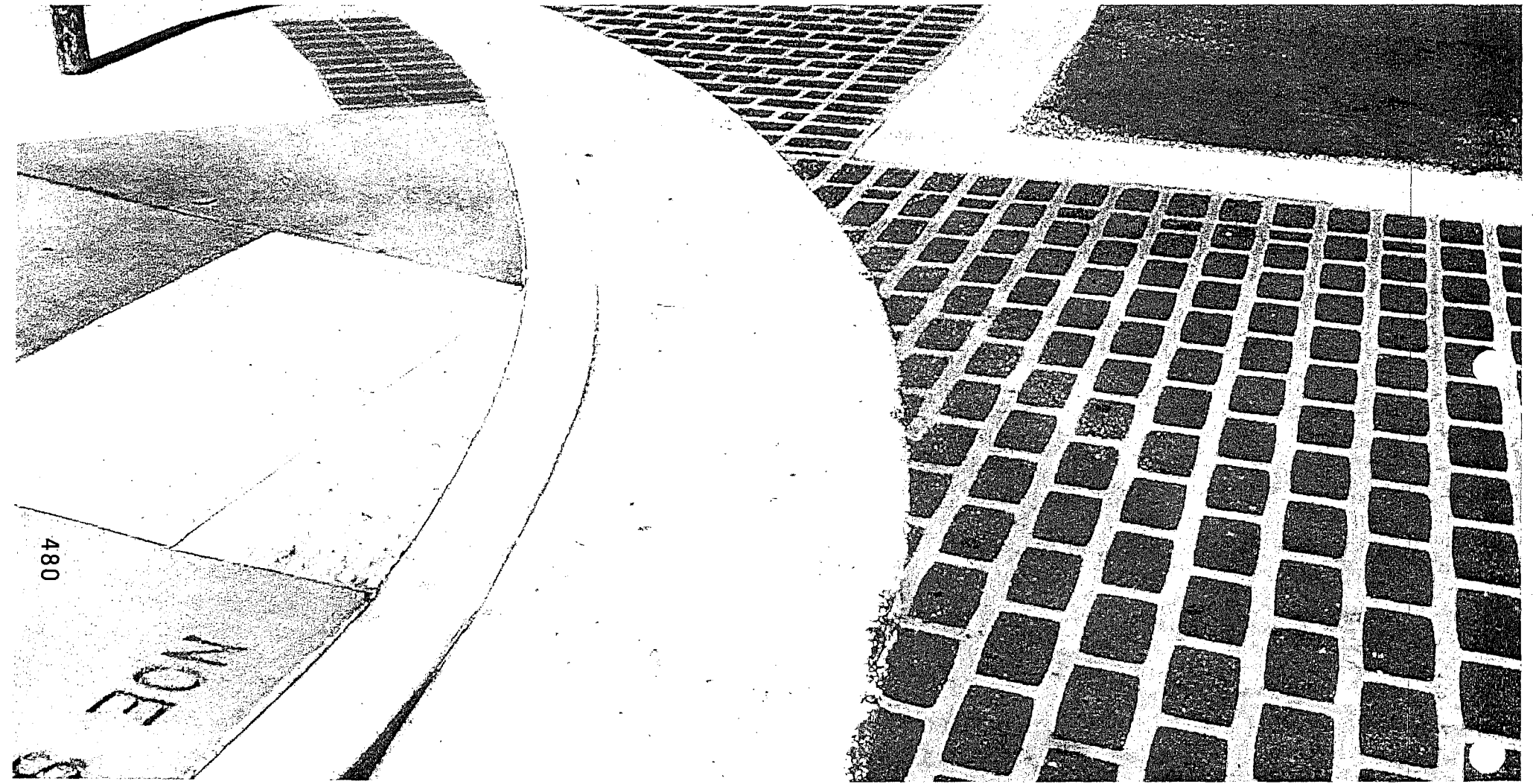


Noe Valley Association  
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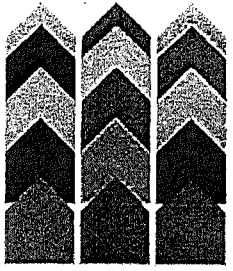


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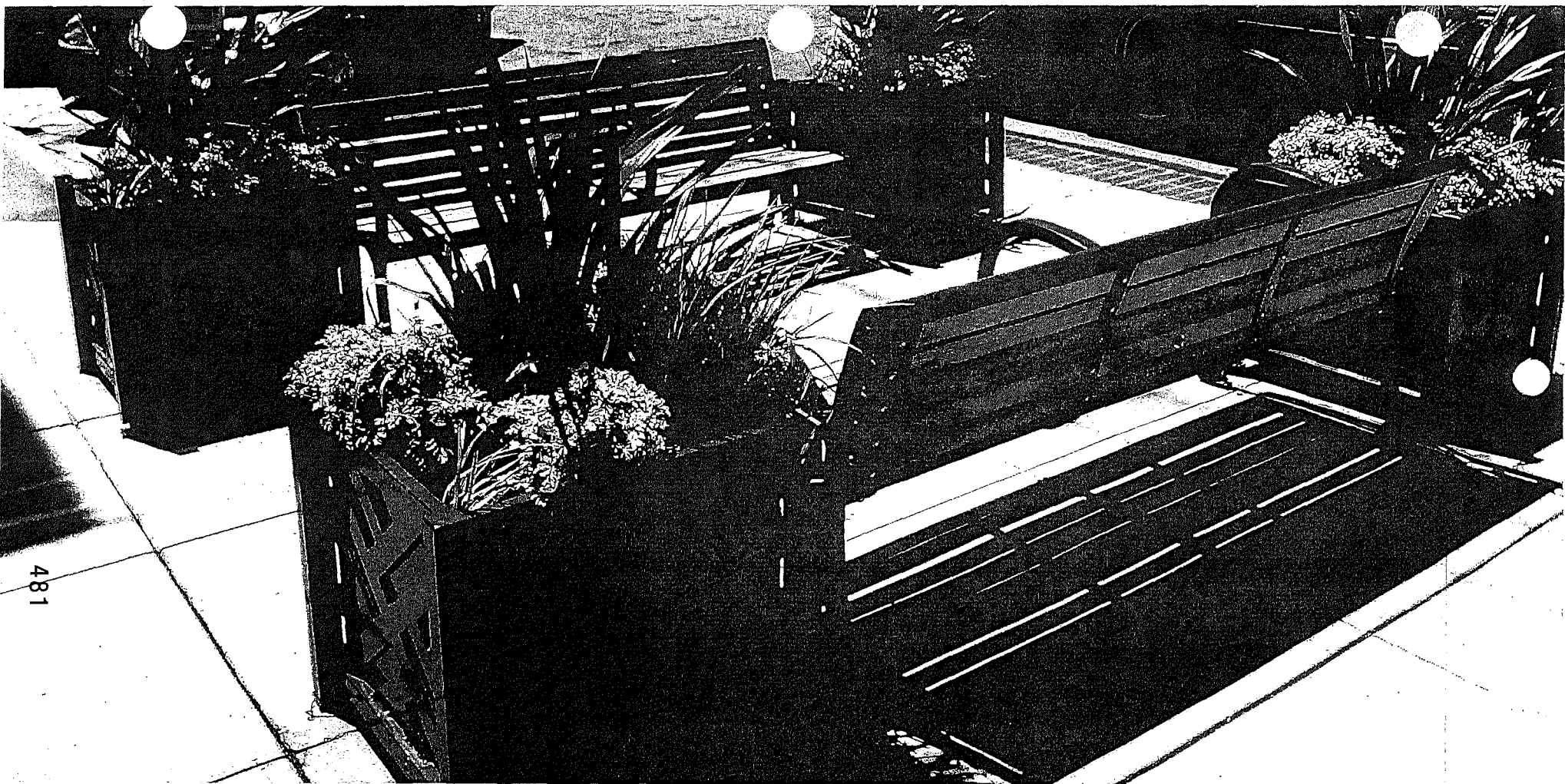
23 flower baskets hang  
throughout the CBD



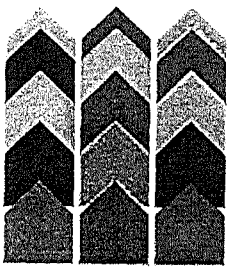
Created high visibility crosswalks, the first priority for community members from the long-term study and plan



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A Community Benefit District  
noevalleyassociation.org

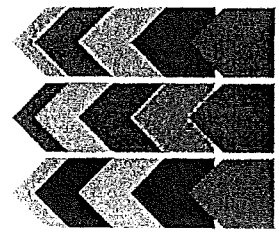
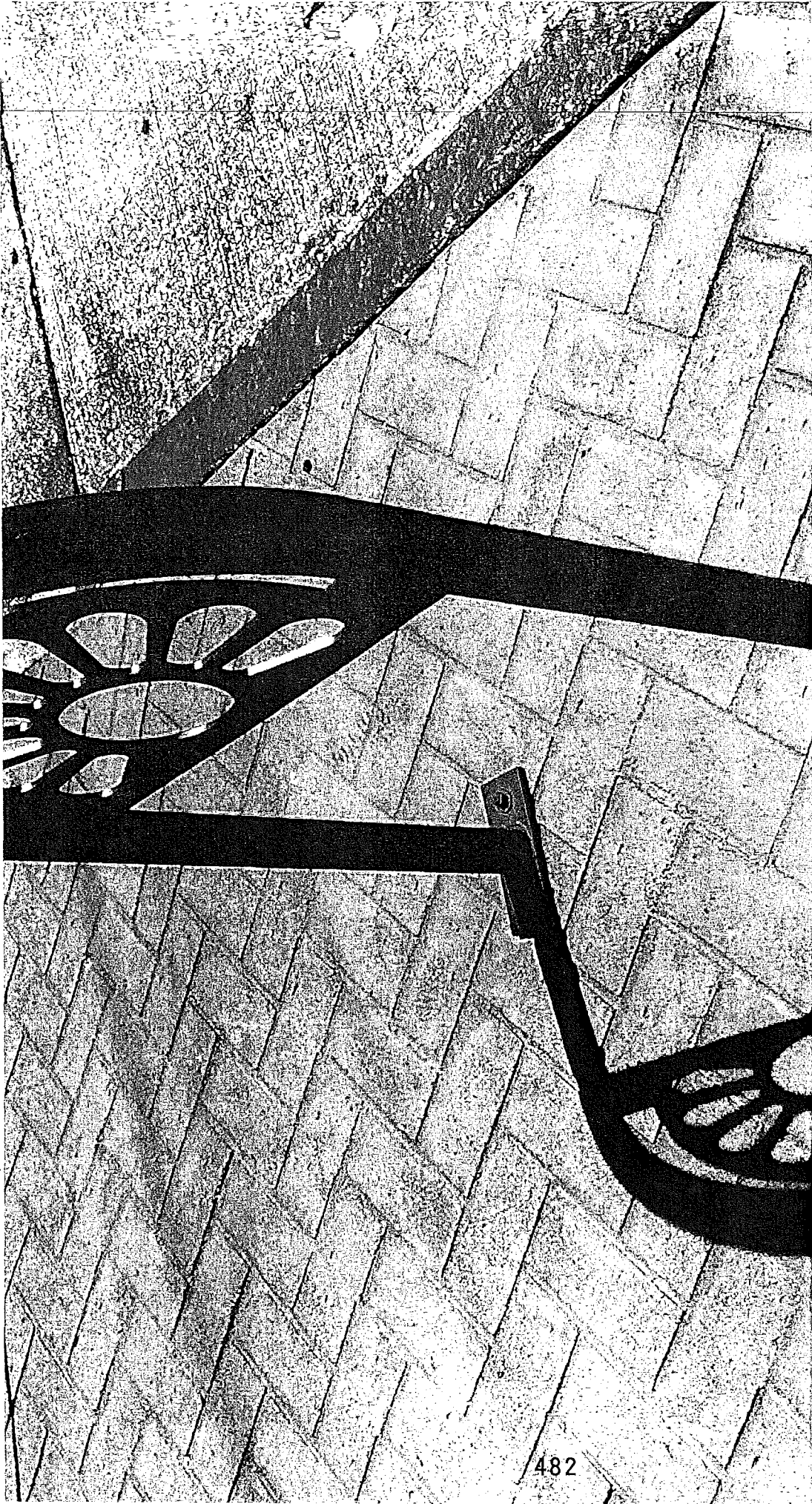


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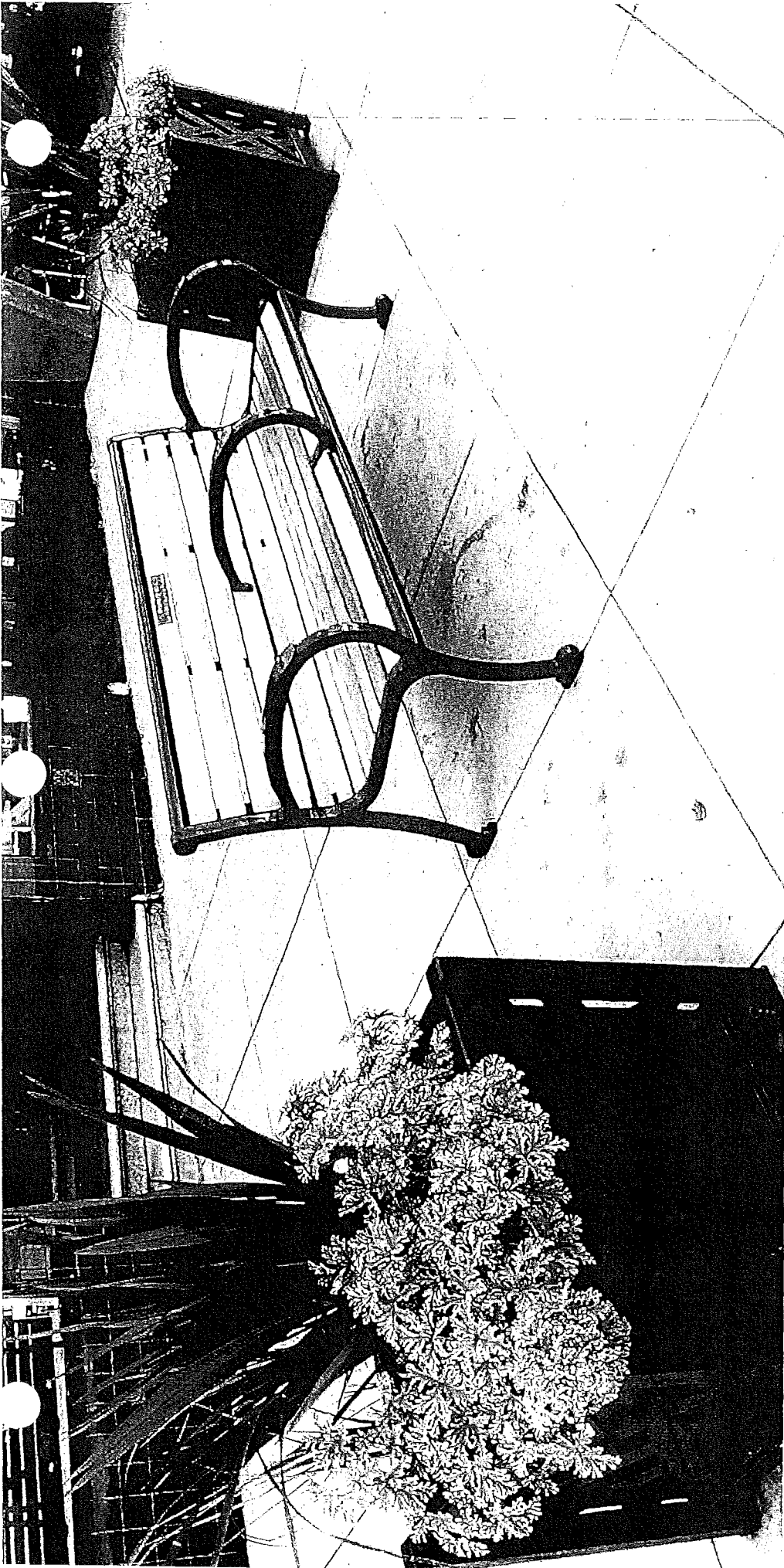


Noe Valley Association  
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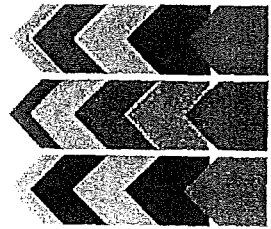
Created three new bus bulb outs to  
reduce pedestrian traffic jams on sidewalks



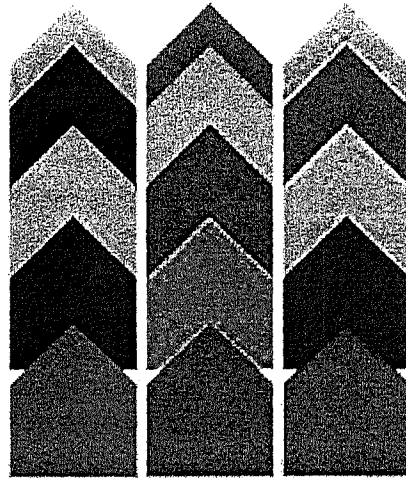
# 44 new bike racks



## 33 benches installed in district



Noe Valley Association  
A Community Benefit District  
[noevalleyassociation.org](http://noevalleyassociation.org)



Noe Valley Association  
A Community Benefit District  
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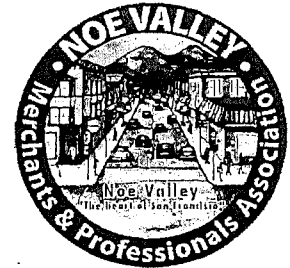
NVA logo created by art directors  
who live in Noe Valley,  
for a minimal professional fee



# NVA Partner Organizations

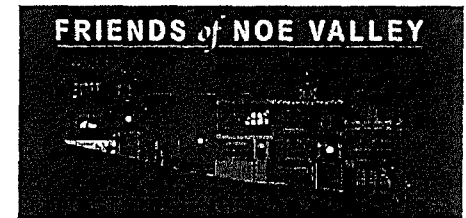
Noe Valley Merchants &  
Professionals Association

<http://www.noevalleymerchants.com>



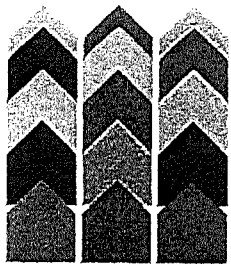
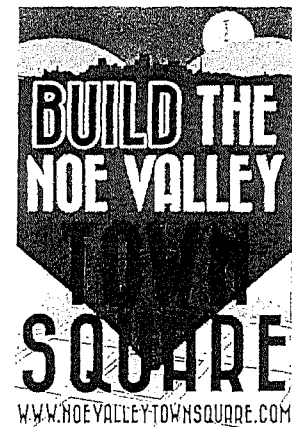
Friends of Noe Valley

<http://friendsofnoevalley.com>



Residents for  
Noe Valley Town Square

<http://noevalleytownsquare.com>



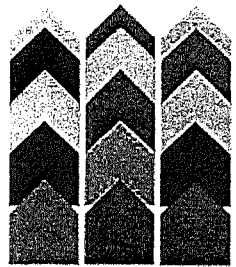
Noe Valley Association  
A Community Benefit District  
[noevalleyassociation.org](http://noevalleyassociation.org)

# Events + Highlights

June:

Noe Valley SummerFEST

486 [noevalleysummerfest.com](http://noevalleysummerfest.com)



Noe Valley Association  
A Community Benefit District  
[noevalleyassociation.org](http://noevalleyassociation.org)

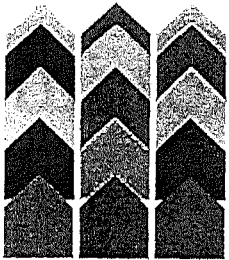
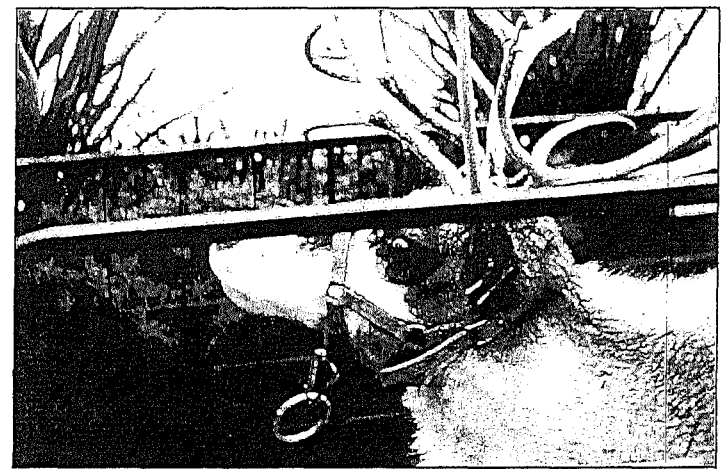
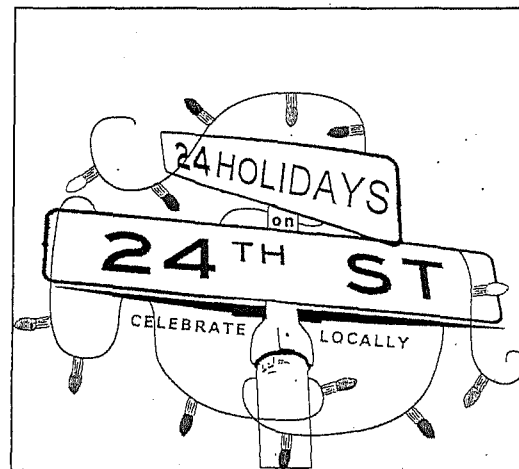
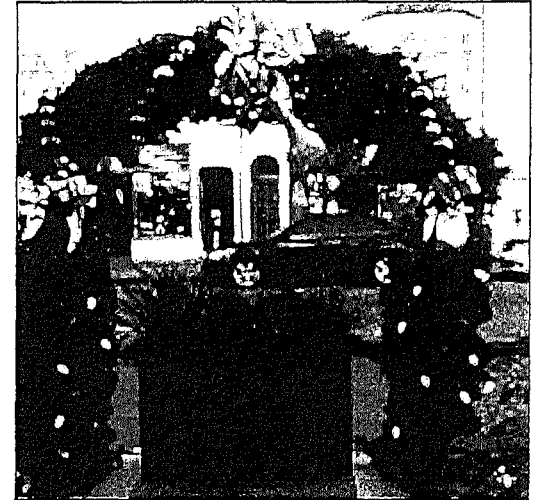


# Events + Highlights

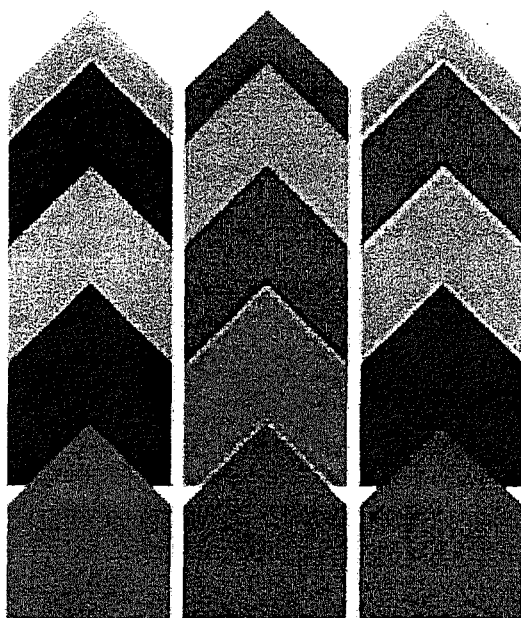
December: 24 HoliDAYS  
on 24<sup>th</sup> Street

24 days of festive music  
and events to attract  
holiday shoppers  
to Noe Valley

[www.24on24th.com](http://www.24on24th.com)

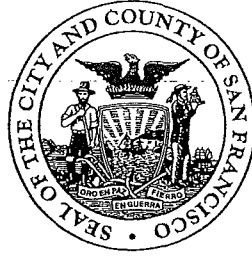


# Entering Our 13<sup>th</sup> Year of Cleaning, Greening and Improving Public Space on 24<sup>th</sup> Street



Noe Valley Association  
A Community Benefit District  
[noevalleyassociation.org](http://noevalleyassociation.org)

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: February 22, 2017

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors' Government Audit and Oversight Committee has received the following proposed legislation, introduced by Supervisor Sheehy on February 14, 2017:

**File No. 170185**

**Resolution receiving and approving the annual report for the Noe Valley Community Benefit District for FY2015-2016, submitted as required by the Property and Business Improvement District Law of 1994 (California Streets and Highways Code, Sections 36600, *et seq.*), Section 36650, and the District's management agreement with the City, Section 3.4.**

If you have any comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

c: Todd Rydstrom, Office of the Controller  
Ken Rich, Office of Economic and Workforce Development  
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

2017 FEB 14 PM 4:50

Time stamp  
of meeting date

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

BY

EM

- 1. For reference to Committee. (An Ordinance, Resolution, Motion, or Charter Amendment)
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning "Supervisor [ ] inquires"
- 5. City Attorney request.
- 6. Call File No. [ ] from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No. [ ]
- 9. Reactivate File No. [ ]
- 10. Question(s) submitted for Mayoral Appearance before the BOS on [ ]

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

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

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

**Sponsor(s):**

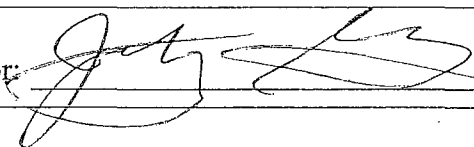
Supervisor Sheehy

**Subject:**

Noe Valley Community Benefit District – FY 2015-2016 Annual Report

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

Resolution receiving and approving annual report for the Noe Valley Community Benefit District for fiscal year 2015-2016, submitted as required by the Property and Business Improvement District Law of 1994 (California Streets and Highways Code, Sections 36600, et seq.), Section 36650, and the District's management agreement with the City, Section 3.4.

Signature of Sponsoring Supervisor: 

For Clerk's Use Only: