

File No. 180246

Committee Item No. 4
Board Item No. 25

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight
Board of Supervisors Meeting:

Date: May 16, 2018
Date: May 22, 2018

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget and Legislative Analyst Report |
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| <input type="checkbox"/> | <input type="checkbox"/> | Introduction Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/> | <input type="checkbox"/> | MOU |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Information Form |
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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 type="checkbox"/> | <input checked="" type="checkbox"/> | <u>OEWD Presentation - May 16, 2018</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Annual Report - FY2016-2017</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Financial Reports - June 30, 2017</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>OEWD Letter - February 13, 2018</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Referral FYI - March 20, 2018</u> |

Prepared by: John Carroll
Prepared by: John Carroll

Date: May 11, 2018
Date: May 17, 2018

1 [Noe Valley Community Benefit District - Annual Report - FY2016-2017]
2

3 **Resolution receiving and approving an annual report for the Noe Valley Community**
4 **Benefit District for FY2016-2017, 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

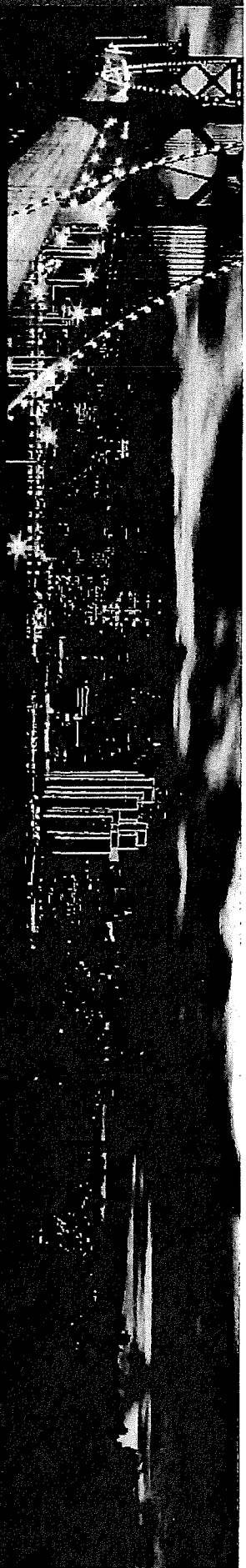
24 WHEREAS, On March 21, 2017, the Board of Supervisors approved the Noe Valley
25 CBD's annual reports for FY2015-2016 in Resolution No.093-17; and

1 WHEREAS, The Noe Valley CBD has submitted for the Board's receipt and approval
2 the annual report for FY2016-2017 as required by Section 36650 of the Act and Section 3.4 of
3 the Management Contract; and

4 WHEREAS, The annual report for FY2016-2017 is on file with the Clerk of the Board of
5 Supervisors in File No. 180246, 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 13, 2018, and documentation from the Noe Valley CBD for the FY2016-2017 annual
10 report are on file with the Clerk of the Board of Supervisors in File No. 180246; 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 FY2016-2017.



Presented in Committee - May 16, 2018

Noe Valley Community Benefit District



Legislative Overview

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

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

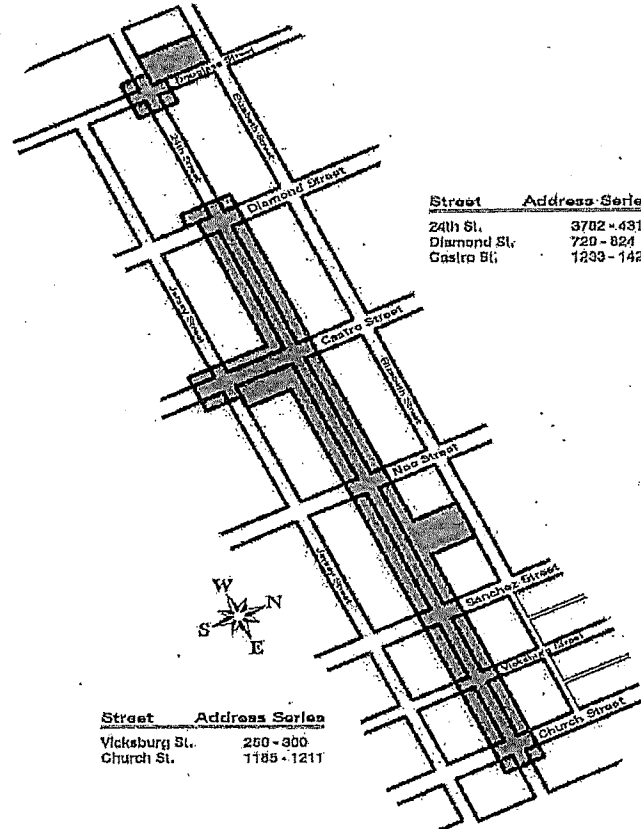
Review Process

This resolution covers the Annual Report for FY 2016-2017

- 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

Noe Valley Association- A Community Benefits District
Address Range Map



2255

NVCBD Formation

NVCBD	Type	Assessment Budget*	Year Established	Expires
	Property-Based	\$ 230,138	2005	June 30, 2020

**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:

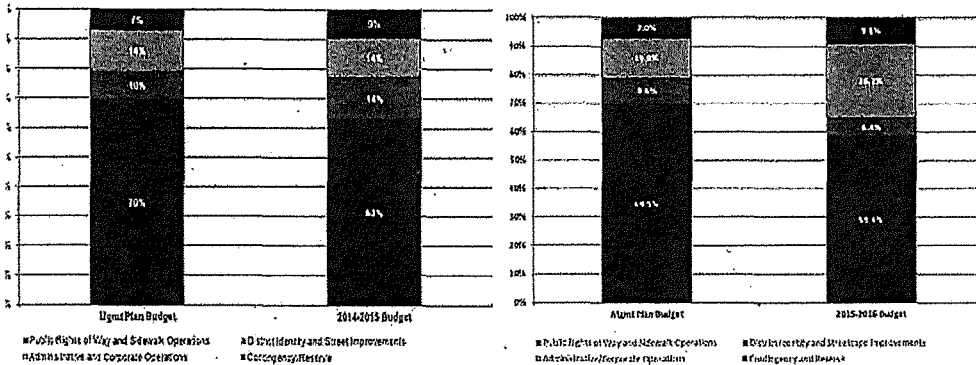
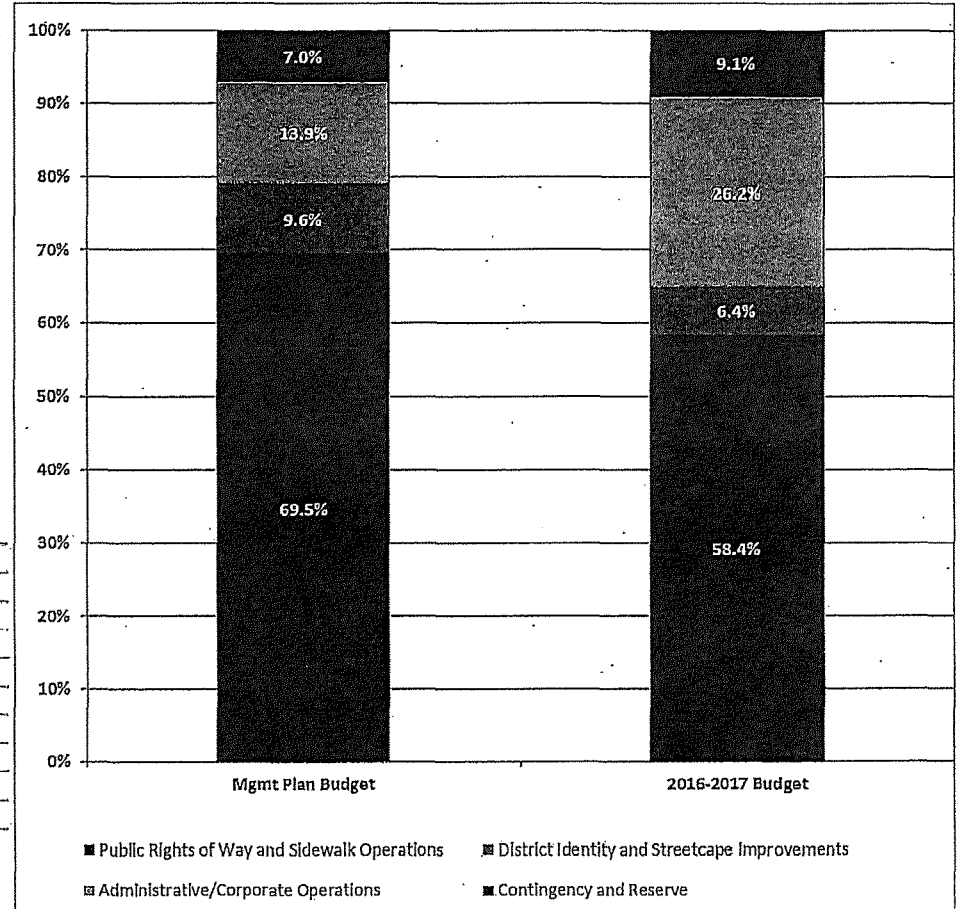
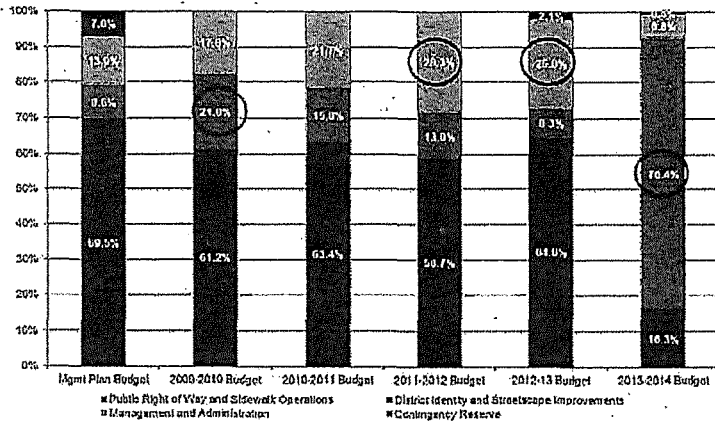
Benchmark 1 – Whether the variance between the budget amounts for each service category was within 10 percentage points from the management plan.

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.

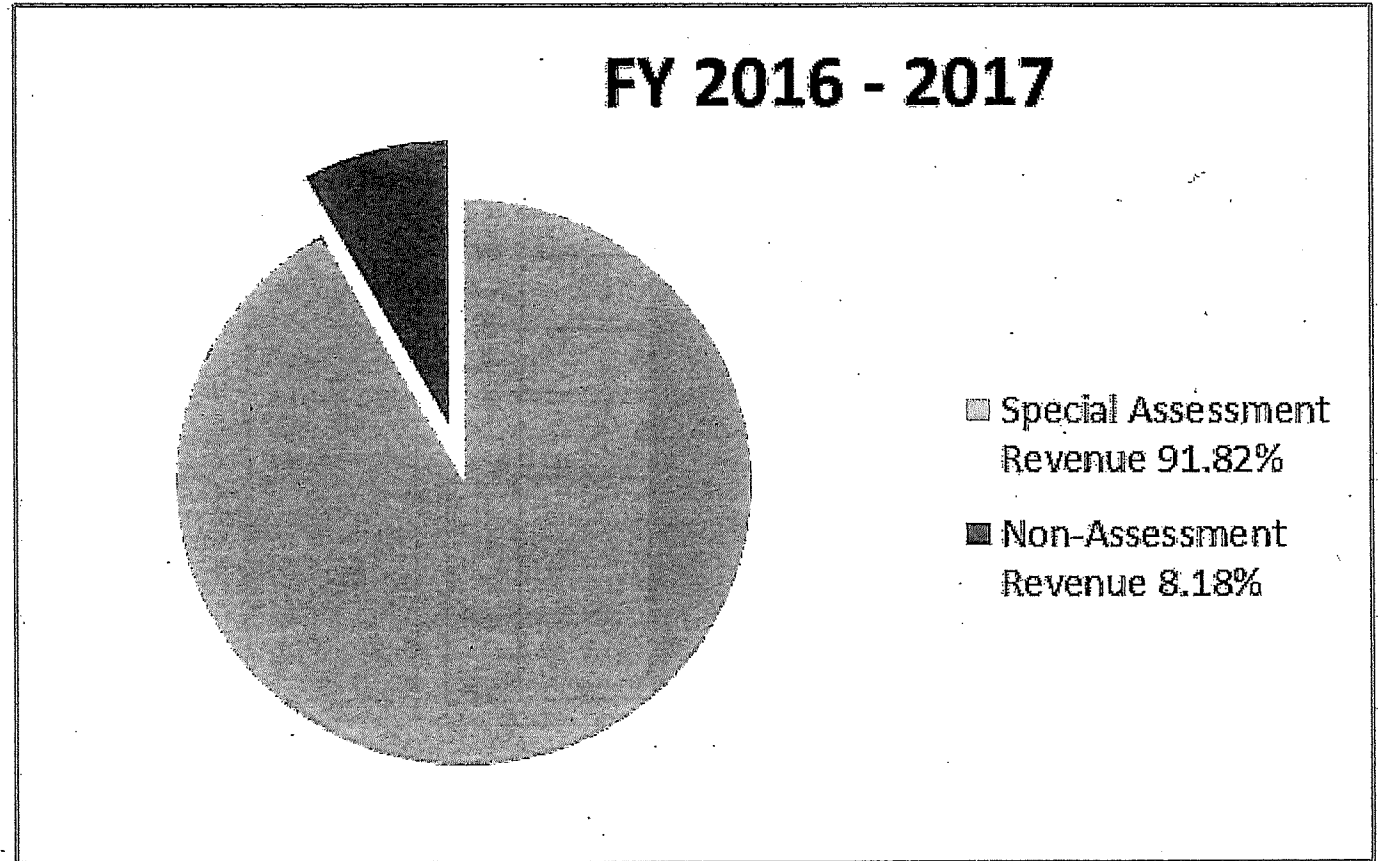
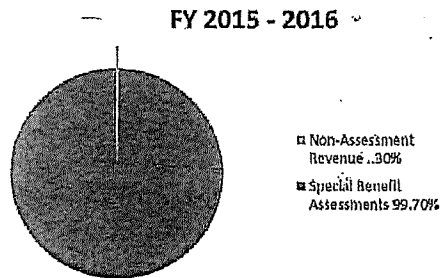
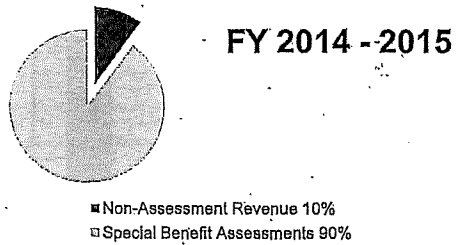
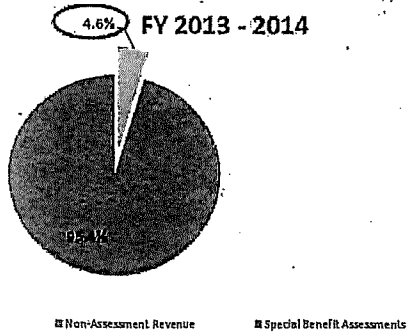
Benchmark 4 - Whether CBD is indicating the amount of funds carried over from the current fiscal year and designating projects to be spent in the upcoming fiscal year.

Management Plan vs. Annual Budgets



2259

Assessment Revenue & Other Income



Budget vs Actuals

Service Category	FY 2013-14 Variance % Points	FY 2014-15 Variance % Points	FY 2015-16 Variance % Points	FY 2016-17 Variance % Points
Public Rights of Way and Sidewalk Operations	+48.1	-1%	+6.42%	-5.88%
District Identity and Street Improvements	-70.4	0%	+8.81%	+9.21%
Administrative Expenses	+22.4	+4%	+1.38%	+5.73%
Contingency/ Reserve	-0.5%	-2%	-8.61%	-9.05%

2261

Carryover

Designated Projects	FY 2016-17
PROWSO	\$151,227.75
DISI	\$20,793
ADMIN	\$30,254.25
CONTINGENCY and RESERVE	\$15,246.75
Total Designated Amount	\$217,500

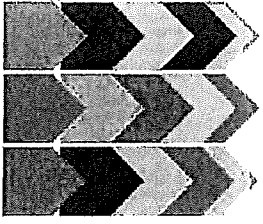
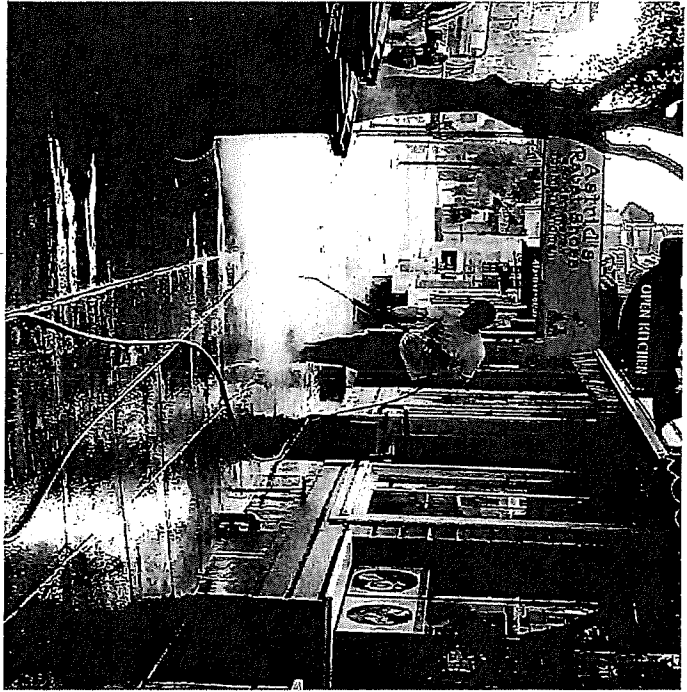
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Findings/Recommendations and Conclusion

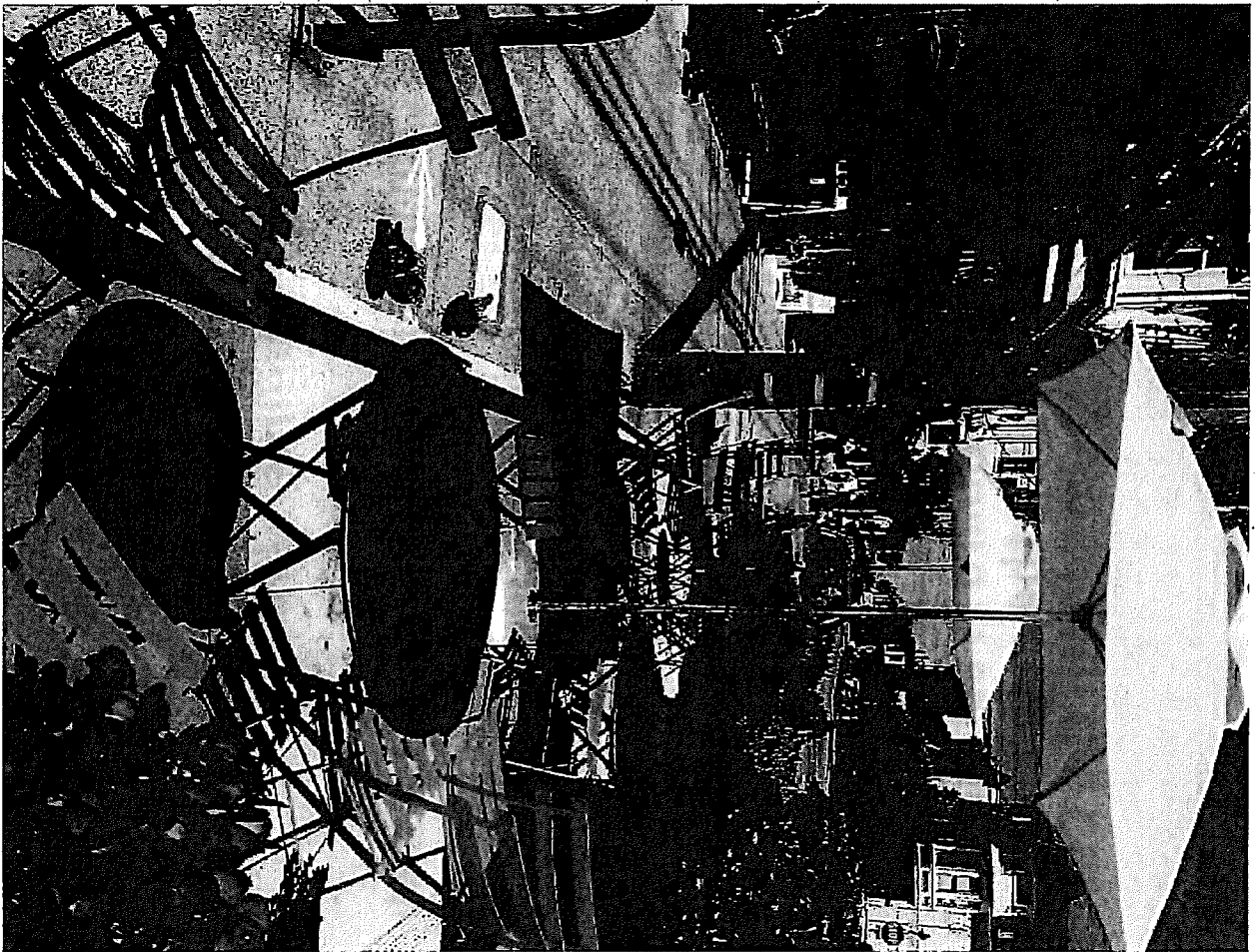
In completing the review of the NVCBD's annual reports and financials, OEWD sets forth the following recommendations:

- CBD will sunset in 2020, OEWD is working with CBD to prepare for their renewal campaign
- CBD did not meet Benchmark 1 and has historically not met it due to structural weakness in management plan. OEWD anticipates that upon CBD renewal, the district will be able to fully meet this requirement by updating their management plan appropriately
- CBD improved in meeting benchmark 2 and were able to raise 8% more in non-assessment revenue compared to the previous fiscal year

Although the CBD did not meet one benchmark, it has overall performed well in implementing its service plan. Board is active. CBD has successfully sponsored various events, including the activation of Noe Valley Town Square. OEWD will continually work with the CBD to ensure it meets benchmarks.

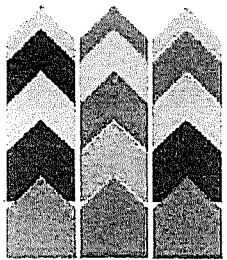
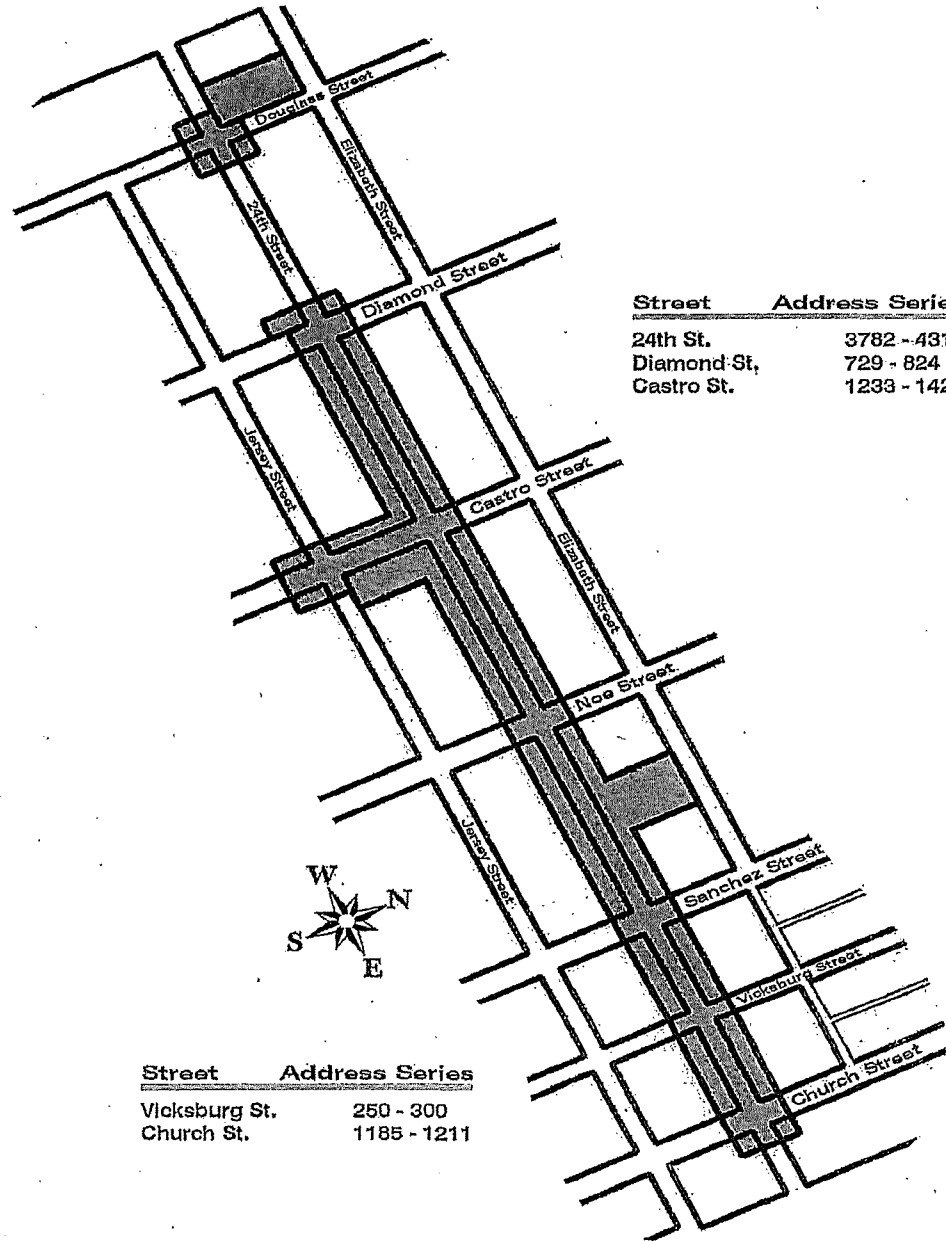


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**Noe Valley Association- A Community Benefits District
Address Range Map**

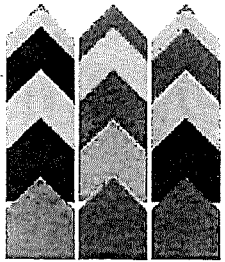
Noe Valley CBD
Area Map



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NVA Active Committees

Green Committee - Streetscape Improvements

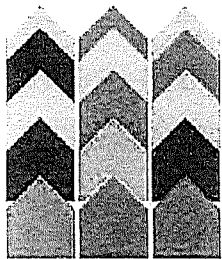
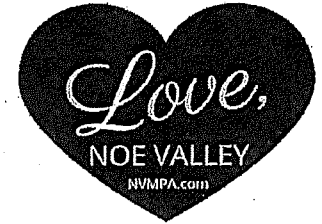


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NVA Active Committees

Community Event Marketing

in partnership with the Noe Valley Merchants & Professionals Association



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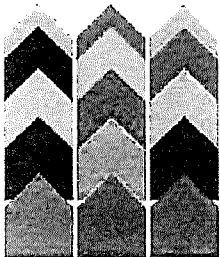
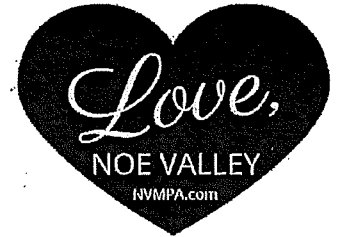


www.noevalleysummerfest.com

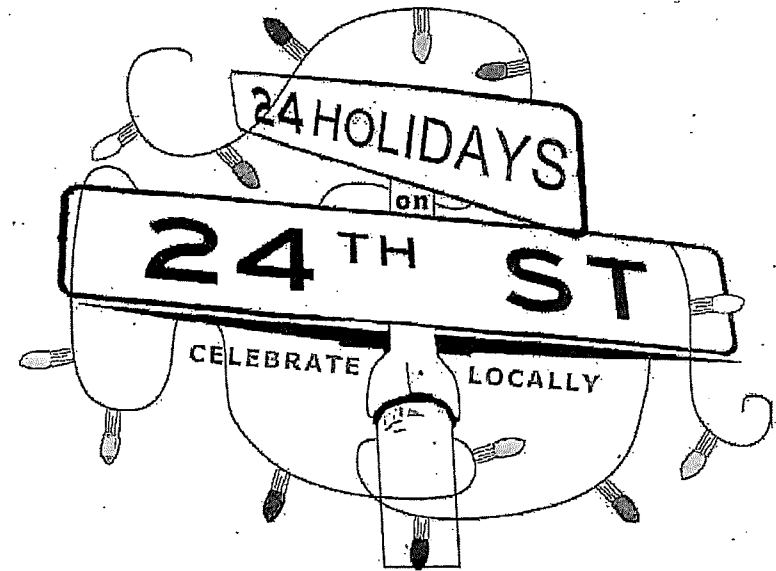
NVA Active Committees

Community Event Marketing

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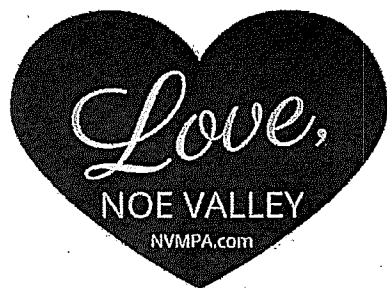


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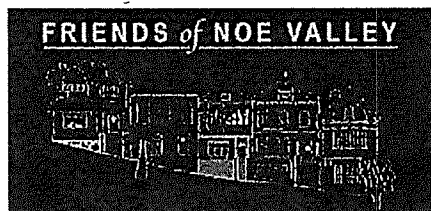
www.24on24th.com

NVA Partner Organizations



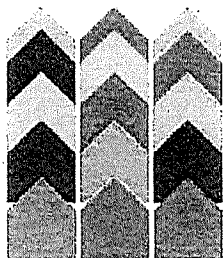
Noe Valley Merchants & Professionals Association

<http://www.noevalleymerchants.com>

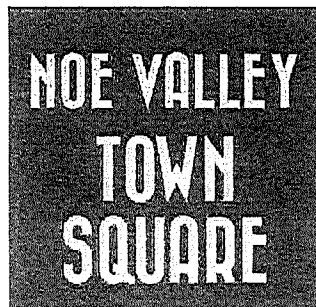


Friends of Noe Valley

<http://friendsofnoevalley.com>



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Noe Valley Town Square

<http://noevalleytownsquare.com>

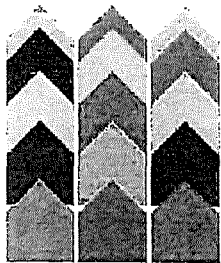
Grants

2016

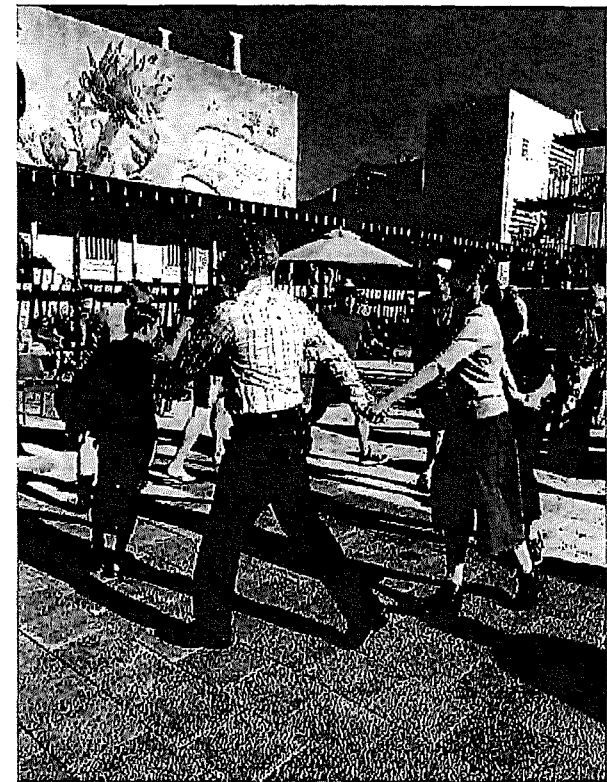
- OEWD grant of \$21,000 for new public seating benches and tables and chairs at two parklets

2017 - present

- Fiscal agent for activating the Noe Valley Town Square



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Annual NVA Easter Egg Hunt



Easter Egg Hunt
Saturday
March 31st
10am - noon
 Douglass Park
 (Douglass St. @ Clipper)

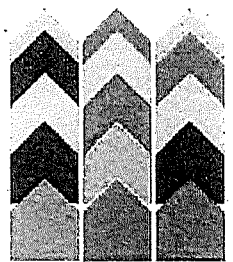
Refreshments Free Egg Hunt for the Kids Live Music

An annual Noe Valley Association community event  details: www.noevalleyassociation.org/easter-egg-hunt/

Many thanks to our generous sponsors!



**The Roddick
 Family Trust**



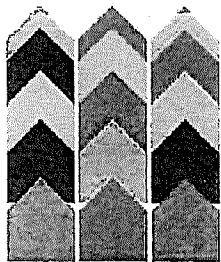
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The annual NVA egg hunt takes place the Saturday before Easter Sunday. This is a free event open to the community and supported by local businesses.

Day to Day Operations

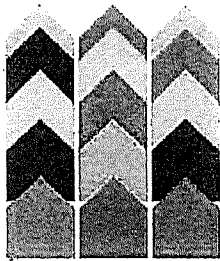
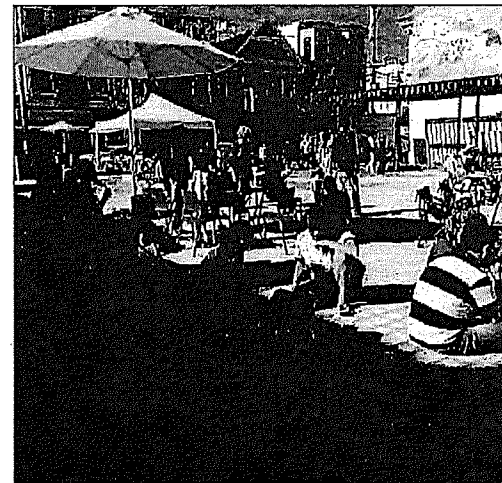
Current examples:

- Annual removal of 198 bulky trash items
- Annual removal of 322 graffiti marks, stickers
- 10 annual power washings of sidewalks
- 24 flower baskets hung every six months
- 17 garbage cans painted annually
- 16 Planter boxes replanted every six months
- 6 large sidewalk garden areas maintained monthly
- 244 trees on annual trimming schedule, with tree wells filled with decomposed granite or bark on an as-needed basis
- NVA employs two full-time street porters
- 11 Core Volunteers for events



Challenges

Working with SF Recreation & Parks Department to activate the Noe Valley Town Square.

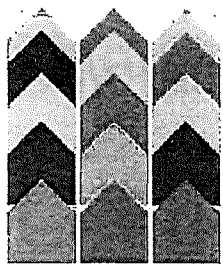


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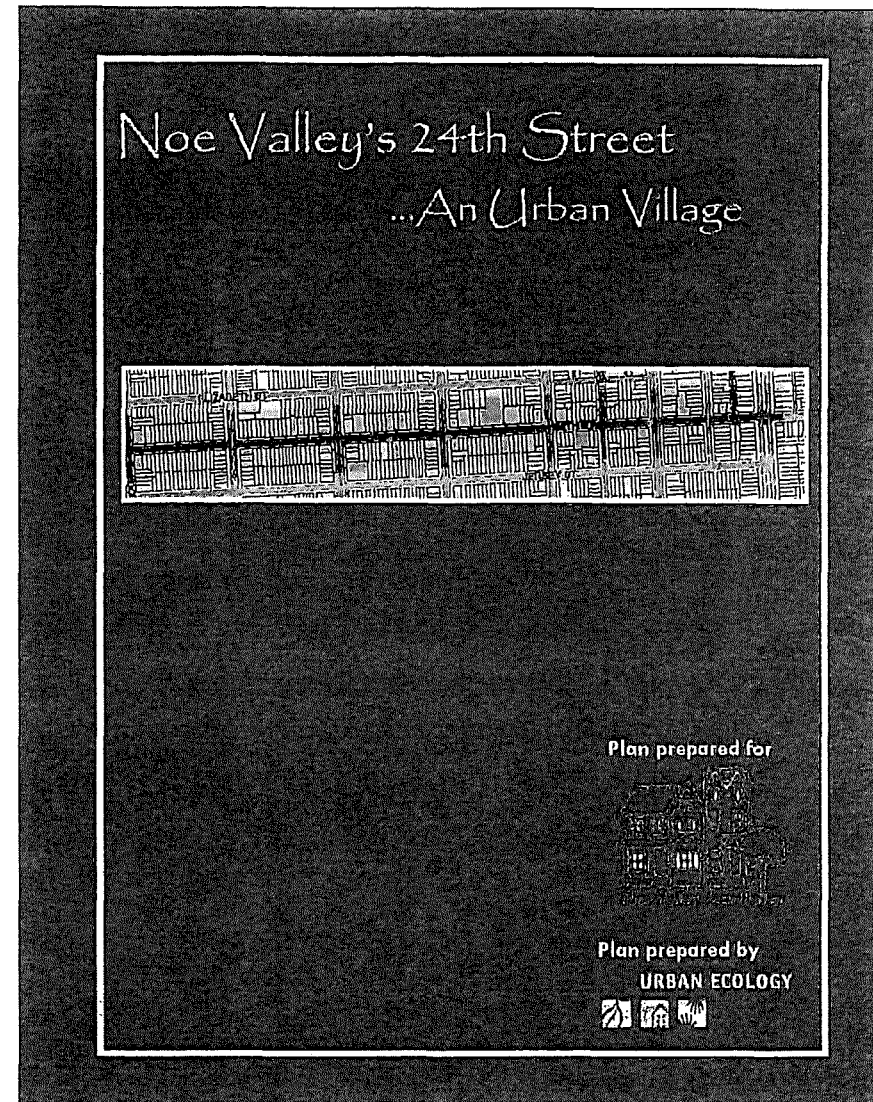


Opportunities

Time to conduct a new long term plan for the district based on community input similar to original created in 2006.

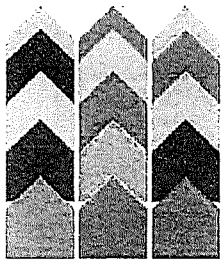


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Projects + Visions

- Murals on large blank walls
- Improve greening of NVTs
- Countdown signals

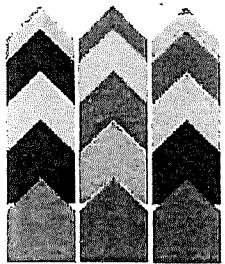


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Projects + Visions = Advocacy

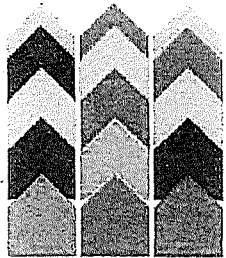
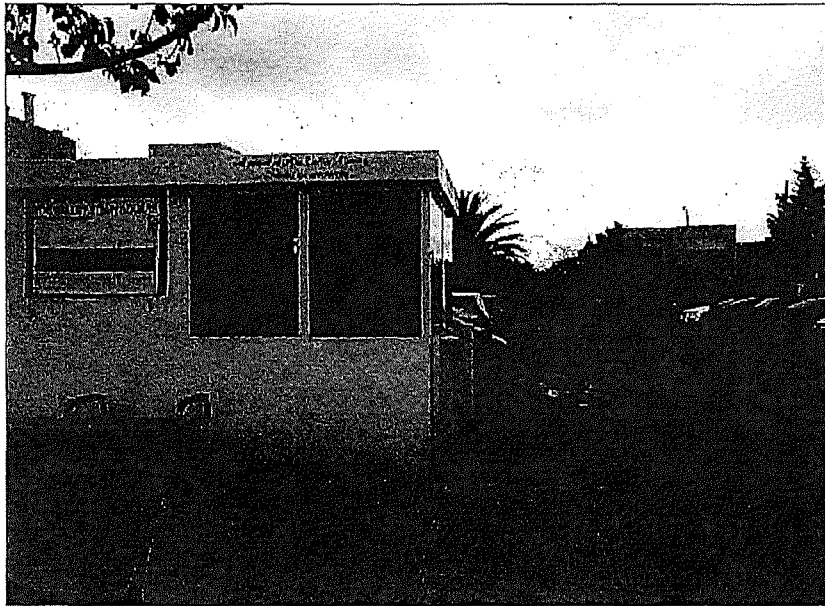
Based on OEWD
Research of Retail
Environment; Work
with community and
NV Merchants to
modify the planning
code for 24th Street



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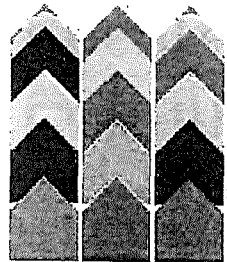
Projects + Visions = Advocacy

Continue to act as fiscal agent for Town Square to ensure success and utilization of new public space.

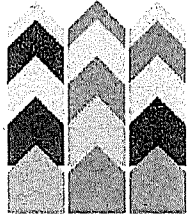


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Thank You.



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The Noe Valley Association was established in August 2005 as a fifteen-year CBD. The NVA receives an annual special assessment from the 218 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, 2017

The NVA employs Accounting Results, Inc. for bookkeeping services. For our annual account review, the NVA again hired Crosby and Kaneda Accountants for the 2016/17 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 annual property owner meeting, on the NVA website, or by request to the Executive Director.

REVENUE	
Assessments	\$267,675
Grants (OEWD)	21,000
Interest	666
Total Revenue	\$289,341
DISBURSEMENTS	
Sidewalk Operations	\$162,065
Streetscape	48,336
Administration	79,685
Total Disbursements	\$290,086
Contingency Fund for 2016/17	
Balance in Restricted Funds	\$ 217,500
Balance in Unrestricted Funds	\$ 27,441

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.

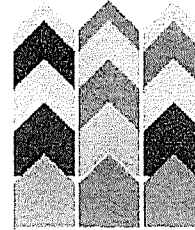
As provided by the Property and Business Improvement Law of 1994, the CBD's assessment shall appear as a separate line item called special assessment on the annual property bill prepared by the City and County of San Francisco.

For a complete listing of 2016-2017 NVA property assessments, please visit www.noevalleyassociation.org

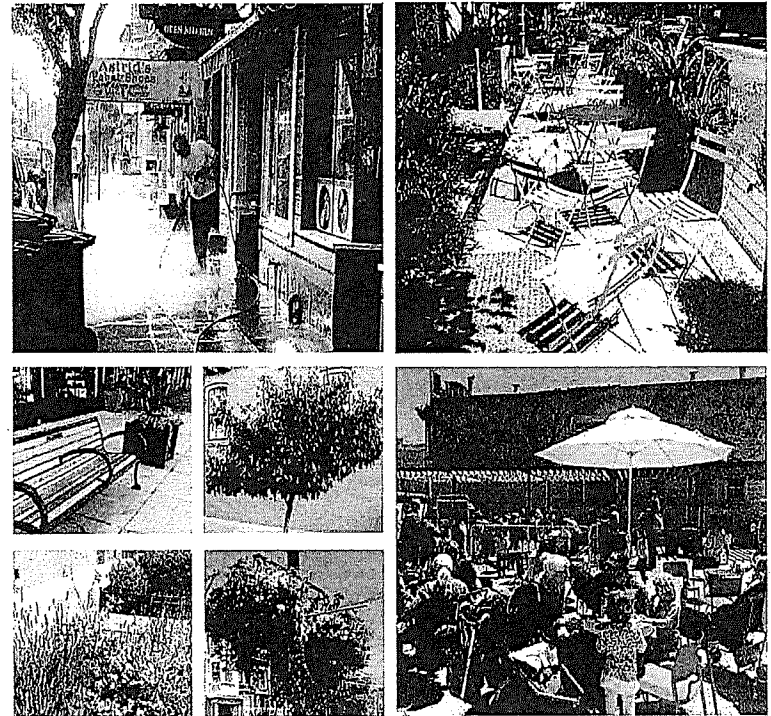


Thank you to District 8 SF Supervisor Jeff Sheehy, who has been instrumental in providing additional resources to improve the 24th Street commercial corridor experience.

His understanding of the importance of the local commercial district, and his committed efforts towards enhancing its benefit to Noe Valley property owners and the community at large, is deeply appreciated.



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 or call Debra Niemann at 415-519-0093.

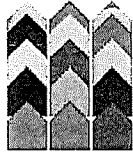
The Noe Valley Association is a registered 501(c)(3) organization. All contributions are tax-deductible to the extent allowed by law.

This report is printed on 100% recycled paper.

Annual Report 2016-2017



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

On-call Service Dispatch. Call (415) 574-5015 for public area cleaning, maintenance and other non-emergency services. This service is available every day from 7 a.m. to 5 p.m.

Clean Team. NVA street porters sweep and weed sidewalks and gutters, remove graffiti, empty overflowing public trash receptacles, and refresh paint on public poles, garbage cans and fire hydrants.

Greenscape Management. The NVA's Streetscape Committee oversees providing gardens, benches, planter boxes, flower baskets, parklets and other neighborhood streetscape improvements. The NVA's part-time gardener maintains the health and vitality of all trees and plantings.

Marketing and Branding. The NVA supports our economic base by creating a unique sense of space, enhancing the 24th Street window-shopping experience, and promoting our neighborhood as an inviting destination for shopping and dining. To attract even more customers to 24th Street, the NVA is helping to sponsor community events at

the new Noe Valley Town Square, working with a program manager to activate the Square. The NVA also continues to co-produce our popular music in the parklets events, SummerFest in June, and 24HOLIDAYS on 24th Street in December.

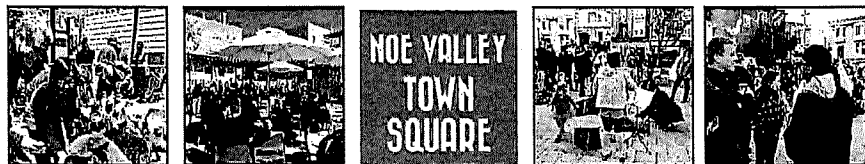
District Management. The NVA is administered by a non-profit management corporation governed by a board comprised largely of Noe Valley property owners and merchants. The board oversees NVA's part-time Executive Director, who monitors contracts, finances, and insurance requirements; publishes City of San Francisco mid-year and annual reports; supports NVA board committees, attends San Francisco Board of Supervisors hearings, and manages the NVA website, email communications and community inquiries.

The Executive Director applies for City grants for the NVA, an essential task as all major capital improvements in the district have been funded by grants. To date, the NVA has been awarded 14 City grants totaling over \$1.2 million dollars, the result of a record of well-managed and responsible maintenance of community improvement investments.

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

Public Rights of Way/ Sidewalk Operations	Streetscape Improvements	Swann
Sidewalk steam cleanings monthly, February – November		10
Removal of defacing graffiti, stickers and improper signage		322
Calls to 311 for pick-up of furniture, mattresses, tree limbs and other large items and pick-up of paint and other illegally dumped toxic materials		144
Pick-up of bulky trash items, yard debris, clothing, paint cans, etc.; emptying of over-flowing trash cans, return of abandoned shopping carts		198
Visitor Directions – requests by area visitors for assistance answered by NVA street porters on site every day		91
Trees watered and weeded by NVA gardener		229
Installed new public seating benches with grant funding from SF Office of Economic and Workforce Development		8 benches
Planter boxes, sidewalk gardens watered and maintained		27
Purchased and installed new chairs and tables in both parklets with grant funding from SF Office of Economic and Workforce Development		40 chairs 15 tables
Flower baskets watered and renewed		27
Public park & parklets: Maintenance of the flowers/plants year-round and related required DPW reports		3
Installed bike racks		4
Successfully removed two underused pedestal news racks		16 boxes
The NVA applied for and was awarded a \$21,000 SF OEWD grant for new public seating benches, as well as new chairs and tables for both parklets. The NVA was awarded a \$24,000 grant as fiscal agent to activate the new Noe Valley Town Square on 24th Street.		

2280



Noe Valley Town Square

The NVA is the fiscal sponsor for the new Noe Valley Town Square – together we have installed bright new yellow umbrellas and produced community events including the Town Square Dance, S'mores and More, Live Music, Blankets and BBQ, A Night of Romance & a Bingo night!

Your suggestions and ideas are welcome; please email info@noevalleytownsquare.com. Many thanks to local sponsors for their support of community events in Noe Valley.

Please visit www.noevalleytownsquare.com for details!

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

Your
Views Matter.

Annual Property Owner Meeting
Wednesday, September 27
5 PM – 6:30 PM

Beverages/Appetizers
at Swann Group, 3848 24th Street

RSVP to info@noevalleyassociation.org

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

FINANCIAL STATEMENTS

June 30, 2017

(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2016)

CROSBY & KANEDA
Certified Public Accountants

Dedicated to Nonprofit Organizations

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

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CROSBY & KANEDA
Certified Public Accountants

Dedicated to Nonprofit Organizations

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e-mail: admin@ckcpa.biz

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, 2017, 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.

Accountants' 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.

Accountants' 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, 2017 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, 2016 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 September 20, 2016. We have not performed procedures in connection with that review engagement since that date.

Crosby & Lanida CPAs LLP

Oakland, California
October 18, 2017

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

**Statement of Financial Position
June 30, 2017
(With Comparative Totals as of June 30, 2016)**

	2017	2016
Assets		
Cash	\$ 246,392	\$ 263,778
Assessments receivable	11,368	12,078
Due from City	501	1,786
Total Assets	\$ 258,261	\$ 277,642
Liabilities and Net Assets		
Liabilities		
Fiscal agency liabilities	\$ 135	\$ -
Contingencies (Note 4)		
Net Assets		
Unrestricted	256,626	276,142
Temporarily restricted (Note 5)	1,500	1,500
Total Net Assets	258,126	277,642
Total Liabilities and Net Assets	\$ 258,261	\$ 277,642

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, 2017
(With Comparative Totals for the Year Ended June 30, 2016)**

	Unrestricted	Temporarily Restricted	Total	
			2017	2016
Support and Revenue				
Assessments revenue	\$ 265,680	\$	\$ 265,680	\$ 261,226
Government grant	21,000		21,000	-
Donations		2,000	2,000	111
Interest	682		682	666
Net assets released from donor restrictions (Note 5)	2,000	(2,000)	-	-
Total Support and Revenue	289,362	-	289,362	262,003
Expenses				
Program	263,979		263,979	225,744
Management and general	35,969		35,969	25,509
Fundraising	8,930		8,930	6,520
Total Expenses	308,878	-	308,878	257,773
Change in net assets	(19,516)	-	(19,516)	4,230
Net Assets, beginning of year	276,142	1,500	277,642	273,412
Net Assets, end of year	<u>\$ 256,626</u>	<u>\$ 1,500</u>	<u>\$ 258,126</u>	<u>\$ 277,642</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, 2017
(With Comparative Totals for the Year Ended June 30, 2016)**

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Change in net assets	\$ (19,516)	\$ 4,230
Change in assets and liabilities:		
Assessments receivable	710	(623)
Due from City	1,285	1,065
Fiscal agency liabilities	135	-
Net cash provided (used) by operating activities	<u>(17,386)</u>	<u>4,672</u>
Change in cash	(17,386)	4,672
Cash, beginning of year	<u>263,778</u>	<u>259,106</u>
Cash, end of year	<u>\$ 246,392</u>	<u>\$ 263,778</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, 2017
(With Comparative Totals for the Year Ended June 30, 2016)**

	Program	Management and General	Fundraising	Total	
				2017	2016
Salaries	\$ 25,200	\$ 12,600	\$ 4,200	\$ 42,000	\$ 39,000
Payroll taxes	2,048	1,024	341	3,413	3,186
Accounting	-	9,178	-	9,178	5,950
Fee for service	4,602	2,301	767	7,670	-
Advertising and promotions	12,544	6,272	2,091	20,907	15,060
Supplies	1,918	959	320	3,197	158
Postage	2	1	-	3	13
Telephone	324	162	54	540	1,603
Insurance	2,335	1,168	389	3,892	3,708
Street maintenance	162,065	-	-	162,065	167,713
Streetscape improvement	48,335	-	-	48,335	18,758
Payroll service	523	261	87	871	798
Travel, meals, meetings	2,332	1,165	389	3,886	1,600
Miscellaneous	9	7	2	18	-
Dues, permits and fees	1,142	571	190	1,903	226
Donations	600	300	100	1,000	-
Total Expenses	\$ 263,979	\$ 35,969	\$ 8,930	\$ 308,878	\$ 257,773

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, 2017
(With Comparative Totals for the Year Ended June 30, 2016)

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 and other inflows of assets 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 and other inflows of assets whose use is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization, other asset enhancements and diminishments subject to the same kinds of stipulations or reclassifications from or to other classes of net assets as a consequence of donor-imposed stipulations. There were no permanently restricted net assets as of June 30, 2017.

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, 2017
(With Comparative Totals for the Year Ended June 30, 2016)**

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, 2017.

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, 2017 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, 2017.

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.

NOE VALLEY ASSOCIATION,
A COMMUNITY BENEFIT DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2017
(With Comparative Totals for the Year Ended June 30, 2016)

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 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, 2017.

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, 2017.

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, 2016, from which the summarized information was derived.

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

**Notes to the Financial Statements
For the Year Ended June 30, 2017
(With Comparative Totals for the Year Ended June 30, 2016)**

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.

Subsequent Events

The Organization has evaluated subsequent events and has concluded that as of October 18, 2017 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, 2017 the Organization received approximately 92% 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

As of June 30, 2017 and 2016, temporarily restricted net assets consisted of \$1,500 for photo archiving.

Temporarily restricted net assets were released from donor restriction by satisfying the purposes specified by the donor for the year ended June 30, 2017.

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 13, 2018

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, 2016, and June 30, 2017.

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 2016-2017
2. CPA Financial Review Reports
 - a. FY 2016-2017
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).
- March 21, 2017: the Board of Supervisors approved the Annual report for FY 2015-2016 (Resolution # 093-17).

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 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 2016-2017

Public Right of Way and Sidewalk Operations

- Removed 322 graffiti marks, stickers, and improper signage
- Removed 198 pieces of bulky and illegal trash (boxes, furniture, yard debris, bags of garbage, etc.)
- 144 calls to 311 for large item pick-ups
- watered 229 trees

District Identity and Streetscape Improvements

- Provided directions to 91 visitors
- maintained 3 public parks/parklets
- installed 8 public seating benches, 40 chairs and 15 tables in parklets with OEWD grant
- installed 4 bike racks; watered and maintained 27 flower baskets.

Management & Operations

- Applied for and was awarded \$21,000 SF OEWD grant for new public seating benches, as well as new chairs and tables for both parklets
- Awarded a \$24,000 grant as a fiscal agent to activate the Noe Valley Town Square on 24th Street

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 2016-2017

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 2016-2017 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%
TOTAL	\$230,128	100%	\$248,500	100%	0.0%

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

ANALYSIS: *Noe Valley CBD met this requirement.* Assessment revenue was \$265,680 or 91.82% of actuals and non-assessment revenue was \$23,682 or 8.18% of actuals. See table below.

Revenue Sources	FY 2016-2017 Actuals	% of Actuals
Special Benefit Assessments	\$265,680	
Total assessment revenue	\$265,680	91.82%
Contributions/Grants	\$21,000	7.26%
Donations	\$2,000	0.69%
Interest Earned	\$682	.24%
Earned Revenue	\$0	0%
Total non-assessment revenue	\$23,682	8.18%
TOTAL	\$289,362	100%

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 2016-2017 Budget	% of Budget	FY 2016-2017 Actuals	% of Actuals	Variance Percentage Points
Public Rights of Way and Sidewalk Operations	\$145,000	58.35%	\$162,065	52.47%	-5.88%
District Identity and Streetscape Improvements	\$16,000	6.44%	\$48,335	15.65%	+9.21%
Administrative/Corporate Operations	\$65,000	26.16%	\$98,478	31.88%	+5.73%
Contingency Reserve	\$22,500	9.05%	\$0	.45%	-9.05%
TOTAL	\$248,500	100%	\$308,878	100%	

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 2016-2017 Carryover Disbursement	\$217,500
Designated Projects for FY 2016-17	
PROW	\$151,227.75
DISI	\$20,793
Admin	\$30,254.25
Contingency and Reserve	\$15,246.75
Total Designated amount for Future Years	\$217,500

Findings and Recommendations

Within the review period of FY 2016-2017, the Noe Valley CBD did not meet Benchmark 1 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 by at least 2.25% and increase the percentage budgeted for Public Rights of Way and Sidewalk Operations by at least 1.18%. Noe Valley CBD has historically not met this benchmark. OEWD’s review of the CBD indicates structural weaknesses in the District management plan and City requirements that were not accounted for in the original management plan cause the CBD to continually miss this benchmark. OEWD anticipates that upon CBD renewal the district will be able to fully meet this requirement by updating their management plan appropriately.

Additional City requirements of an account review caused the CBD to spend an additional \$5,500 dollars on its Administrative/Corporate Operations service area. 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. This caused variances in budgeting to surpass permitted levels. It is OEWD’s belief that this will be rectified in the future through the renewal and expansion process the District will undergo by June 20, 2020.

OEWD finds that Noe Valley CBD improved in meeting Benchmark 2. In FY 16-17, the District raised approximately 8% more in non-assessment revenue compared to the previous fiscal year.

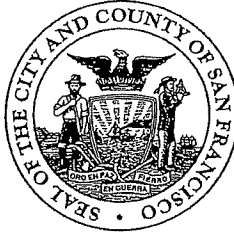
OEWD has been working with Noe Valley CBD on its CBD renewal campaign and recommends the District continues to take steps to ensure the CBD is renewed no later than July 2020.

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 activation of the Noe Valley Town

Square, 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.

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
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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: John Carroll, Assistant Clerk, Government Audit and Oversight
Committee, Board of Supervisors

DATE: March 20, 2018

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Government Audit and Oversight Committee has received the following proposed legislation, introduced by Supervisor Sheehy on March 13, 2018:

File No. 180246

Resolution receiving and approving an annual report for the Noe Valley Community Benefit District for FY2016-2017, 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

Print Form

Introduction Form

By a Member of the Board of Supervisors or Mayor

BOARD OF SUPERVISORS

13 FEB 17

Time stamp
or meeting date

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

- 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment).
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning : "Supervisor [] inquiries"
- 5. City Attorney Request.
- 6. Call File No. [] from Committee.
- 7. Budget Analyst request (attached 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 the Imperative Form.

Sponsor(s):

[Shueby]

Subject:

[Noe Valley CBD Annual Report]

The text is listed:

[Attached]

Signature of Sponsoring Supervisor:

[Jeff Shueby]

For Clerk's Use Only

