

Done

06/07

2008

Recommended 2009

### Urban Environmental Accords Status January 2009 San Francisco, California, USA

The Urban Environmental Accords sets out 21 actions in 7 key areas:

Theme	Status	Responsibility & Relevant Organizations
<b>Energy</b>		
Action 1: Adopt and implement a policy to increase the use of renewable energy to meet ten percent of the city's peak electric load within seven years.	There are two key programs in this area CA RPS which will result in 20% renewable energy by 2017; and the installation of renewable energy within CCSF. CPUC approved \$3 billion solar incentive program; SFE received funding for wave and tidal research. Wind facility being proposed for Treasure Island. City launched solar rebate program with up to \$6,000 for residential solar and \$10,000 for commercial solar. Sf.solarmap.org now allows San Franciscan's to estimate their homes' solar potential. Brought together urban wind taskforce.	SFE, SFPUC, PG&E
Action 2: Adopt and implement a policy to reduce the city's peak electric load by ten percent within seven years through energy efficiency, shifting the timing of energy demands, and conservation measures.	SFE & PG&E engaged in program to achieve 1% efficiency p/y. Energy Watch and previous PGC funded projects have resulted in more than 20MW of peak savings over the past 5 years.	SFE & PG&E
Action 3: Adopt a citywide greenhouse gas reduction plan that reduces the jurisdictions emissions by twenty-five percent by 2030, and which includes a system for accounting and auditing greenhouse gas emissions.	SF has committed to reduce GHG to pre1990 levels by 2012. We have hired GHG point-person for City and are now exploring GHG trading programs. Converting City and other fleets to bio-diesel will be key in this area. The city is on target to meet its greenhouse gas reduction target.	SFE, BAAQMD, MUNI, CalEPA.
<b>Waste Reduction</b>		
Action 4: Establish a policy to achieve zero waste to landfills and incinerators by 2040.	We have established the targets of 75% diversion by 2010 and zero waste zero waste by 2020. '06 rate set up incentives for 75% target. Latest diversion study shows that we can only get to 85% at which point we will need to redesign products and establish take-back & other manufacture responsibility programs. In 2007 we are at 70% diversion rate.	SFE, Norcal, City Residents and Businesses.
Action 5: Adopt a citywide law that reduces the use of a disposable, toxic, or nonrenewable product category by at least fifty percent in seven years.	The City banned plastic bags in large grocery stores and large pharmacies. The city now requires that all food service ware be either compostable or recyclable. The City no longer purchases single serving water bottles. We have also implemented the Precautionary Purchasing.	SFE
Action 6: Implement "user-friendly" recycling and composting programs, with the goal of reducing by twenty percent per capita solid waste disposal to landfill and incineration in seven years.	This has been accomplished through Fantastic 3 Program. A law to make recycling and composting is now before the Board of Supervisors for their adoption.	SFE, Norcal

Urban Design		
Action 7: Adopt a policy that mandates a green building rating system standard that applies to all new municipal buildings.	This has been accomplished. The city's green building ordinance requires that all new construction, both commercial and residential, attain LEED gold ratings by 2012.	SFE, DBI, DPW
Action 8: Adopt urban planning policies and practices that encourage higher density, mixed-use, walkable, bikeable, and disabled accessible neighborhoods, which encourage land use and transportation with green space systems for recreation and ecological restoration.	Mayor has hired new Director of City Planning who will be working to implement this Action. The Livable City Initiative, including the Better Streets Plan, is being run through the Planning Department.	City Planning Initiative, Planning Dept, SFE
Action 9: Adopt a policy or implement a program that creates environmentally beneficial jobs in low-income neighborhoods.	The recently launched Communities of Opportunity and City-Build initiatives are targeted at implementing this Action. The workforce development team are working to build green jobs in the recycling, energy and landscaping sectors.	MOCID, MOEWD, SFE, RPD, DCYF
Urban Nature		
Action 10: Ensure that there is an accessible public park or recreational open space within half-a-kilometer of every city resident by 2015.	The Recreation and Parks Department combined with both Federal (GGNRA) and State Parks (candlestick point etc) have more than 250 parks in San Francisco more than meeting this goal.	RPD, Planning, DPW
Action 11: Conduct an inventory of existing canopy coverage in your city; and, then establish a goal based on ecological and community considerations to plant and maintain canopy coverage in not less than fifty percent of all available sidewalk planting sites.	Conducted inventory through UC Davis & UFORE studies. We have 668,000 trees with 100,000 street trees. This represents 44% of available sidewalk planting sites. We therefore need to plant 14,000 to get to 50% but could plant up to 100,000 to get us to 80%.	UFC, FUF, DPW
Action 12: Make provision that protect critical habitat corridors and other key habitats that contribute to the natural habitat, food bearing plants, shelter for wildlife and of native species and a high quality urban environment.	We have CEQA at the state level and other local protections at the local level but more could be done.	Planning Dept
Transportation		
Action 13: Develop and implement a policy which expands affordable public transportation coverage to within half-a-kilometer of all city residents in ten years.	The Transit Effectiveness Study undertaken by MUNI has Action 13 as its core goal.	MTC, SFCTA, MTA
Action 14: Pass a law or implement a program that eliminates leaded gasoline (where it is still used); phases down sulfur levels in diesel and gasoline fuels, concurrent with using advanced emission controls on all buses, taxis, and public fleets to reduce particulate matter and smog-forming emissions from those fleets by fifty percent in seven years.	Leaded gasoline is banned in California and the US. Ultra-low sulfur diesel is mandatory in all fleets in CA. We have a successful CNG and Hybrid taxi program and groundbreaking B20 biodiesel garbage truck program. MUNI just purchased 86 diesel hybrid buses. All city diesel vehicles now run on B20 biodiesel. A biodiesel manufacturing facility is being constructed in San Francisco that will use recycled grease feedstocks. In addition, we are testing passenger plug-in hybrid vehicles in our municipal fleet and setting the groundwork for a regional electric vehicle infrastructure.	SFE, BAAQMD, CARB, EPA
Action 15: Implement a policy to reduce the percentage of commute trips by single occupancy vehicles by ten percent in seven years.	We are working on TDM programs that promote car-sharing and public transportation. This action needs a lot of work.	MTC, MTA, TA, BAAQMD, SFE

<b>Environmental Health</b>		
Action 16: Every year, identify one product, chemical, or compound that is used within the city that represents the greatest risk to human health and adopt a law and provide incentives to reduce or eliminate its use by the municipal government.	Dental mercury was addressed in 2003. Phthalates and BPA were added by the CoE to this list of chemicals of concern. These two substances have now been removed from baby bottles.	SFE, DPH
Action 17: Promote the public health and environmental benefits of supporting locally grown organic foods. Ensure that twenty percent of all city facilities (including schools) serve locally grown and organic food within seven years.	We are working with the Mayor's office to issue an Executive Order on food policy. In addition, we are researching traceability issues for local and organically certified foods and supporting urban agriculture and community garden efforts as part of follow through from the executive order. We are working to incorporate organically certified foods into City commodity contracts when possible. We work closely with hospitals to promote food traceability and the availability of organic/locally produced foods in group purchasing organizations used by hospitals. San Francisco Unified School District also has programs related to food systems.	DPH, SFE, SFUSD
Action 18: Establish an Air Quality Index (AQI) to measure the level of air pollution and set the goal of reducing by ten percent in seven years the number of days categorized in the AQI range as "unhealthy" or "hazardous."	AQI exists in San Francisco and Bay Area.	BAAQMD
<b>Water</b>		
Action 19: Develop policies to increase adequate access to safe drinking water, aiming at access for all by 2015. For cities with potable water consumption greater than 100 liters per capita per day, adopt and implement policies to reduce consumption by ten percent by 2015.	Residential per capita water use is approximately 62 gpcd, the lowest use of any major urban area in California. Several water conservation activities are implemented for residential, commercial and industrial customers. In 2007 alone, over 375 million gallons of water was saved through conservation program activities.	SFPUC
Action 20: Protect the ecological integrity of the city's primary drinking water sources (i.e., aquifers, rivers, lakes, wetlands and associated ecosystems).	The SFPUC Water Enterprise Environmental Stewardship Policy was adopted by the Commission in June 2006, and under this umbrella the SFPUC staff has developed or is developing watershed management programs in all source watersheds to collaboratively protect and restore ecological health.	SFPUC
Action 21: Adopt municipal wastewater management guidelines and reduce the volume of untreated wastewater discharges by 10 percent in seven years through the expanded use of recycled water and the implementation of a sustainable urban watershed planning process that includes participants of all affected communities and is based on sound economic, social, and environmental principles.	The City and County of San Francisco's Recycled Water Ordinance requires property owners to install dual-plumbing systems for recycled water use within designated recycled water use areas. The SFPUC is currently planning and implementing three recycled water projects within the City and County of San Francisco to replace potable and groundwater with recycled water for irrigation in city parks and golf courses.	SFPUC

1. Introduction

The first part of the document discusses the importance of maintaining accurate records of all transactions. This includes not only sales and purchases but also the various expenses incurred in the course of business. It is essential to ensure that all receipts are properly filed and that the books are kept up to date. This will not only help in the preparation of financial statements but also in the event of an audit.

The second part of the document deals with the various methods of accounting. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of using the correct accounting principles and standards.

The third part of the document discusses the various types of accounts that should be maintained in the books. These include the accounts for sales, purchases, expenses, and assets. It also discusses the importance of having a clear and concise system of accounts.

The fourth part of the document discusses the various methods of valuing inventory. It discusses the differences between the FIFO and LIFO methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of inventory valuation.

The fifth part of the document discusses the various methods of depreciation. It discusses the differences between the straight-line and declining balance methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of depreciation.

The sixth part of the document discusses the various methods of determining the cost of goods sold. It discusses the differences between the FIFO and LIFO methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of cost of goods sold.

The seventh part of the document discusses the various methods of determining the net income. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net income.

The eighth part of the document discusses the various methods of determining the net worth. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net worth.

The ninth part of the document discusses the various methods of determining the net assets. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net assets.

The tenth part of the document discusses the various methods of determining the net liabilities. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net liabilities.

The eleventh part of the document discusses the various methods of determining the net equity. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net equity.

The twelfth part of the document discusses the various methods of determining the net income tax. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net income tax.

The thirteenth part of the document discusses the various methods of determining the net capital gains. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net capital gains.

The fourteenth part of the document discusses the various methods of determining the net losses. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net losses.

The fifteenth part of the document discusses the various methods of determining the net assets. It discusses the differences between the cash and accrual methods and the advantages and disadvantages of each. It also touches upon the importance of having a clear and concise system of net assets.