

**SAN FRANCISCO
ANNUAL RATE REPORT**

12 Months Ended June 30, 2019

Recology Sunset Scavenger
Recology Golden Gate
Recology San Francisco

INTRODUCTION

San Francisco Public Works Director's Reports include quarterly reporting requirements. The requirements address several areas, including refuse tonnages, collection accounts, toxics collection and participation, revenues and expenses, operating ratios, and activity in the Special Reserve, the Reserve Fund, the Impound account and the Zero Waste Incentives (ZWI) account. This report also includes the profit margin and the amortization of ZWI funds received for capital expenditures. This report covers the 12 months for July 2018 to June 2019 (RY 2019).

LOW-INCOME AND DISABLED SERVICES PROGRAMS

As of June 30, 2019, 7,891 customers participated in the low-income program. As of the same date, there were 537 participants in the disabled services program.

ACCOUNT REPORTING

Appendix A contains reports for the Special Reserve, the Reserve Fund, the Impound account, and the Zero Waste Incentives account. The reports include beginning balances, deposits, disbursements, and ending balances.

SPECIAL RESERVE AND RESERVE FUND

On December 16, 2015, the Refuse Collection and Disposal Rate Board issued a resolution to create a new account to serve as the Reserve Fund for the July 2015 landfill agreement with Recology Hay Road by withdrawing \$13,250,000 from the Special Reserve. As directed in the resolution, \$1,250,000 was an initial deposit and \$12,000,000 would be used to cover the increase in disposal and transportation costs.

The 2017 rate process required that \$2,000,000 to be transferred from the Special Reserve to the Reserve Fund at the start of RY2018, RY2019, and RY2020. Also, \$2,500,000 would be transferred from the Special Reserve to Recology to offset rate increases in RY2018, RY2019, and RY2020. Finally, any remaining funds in the Special Reserve will be transferred to the Reserve Fund at the end of RY2020.

IMPOUND

Recology makes monthly deposits to the Impound account in accordance with the amounts approved in the 2017 rate order and adjusted for cost-of-living adjustment for subsequent rate years.

ZERO WASTE INCENTIVES

Recology makes monthly deposits to the Zero Waste Incentives account in amounts determined by the rate process. If not earned by Recology, funds held in the Zero Waste Incentives account will be applied against future rate adjustments and may be used to support additional material recovery programs.

Table 1
Disposal Tonnage
Recology San Francisco
July 2018 - June 2019

	Actual	Tier 1	Tier 2	Tier 3	Tier 4
Tons Disposed	449,948	380,372	376,232	369,232	360,000

Table 2
Alternative Daily Cover Tonnage
Recology San Francisco
July 2018 - June 2019

Source	Tonnage
Composting Overs	1
iMRF Fines	29,278
BVON Allocation	246
Clean Wood	21
Total Alternative Daily Cover	29,546

Table 3
Recovery and Disposal Tonnage
Combined SF Companies
July 2018 - June 2019

	Received	Recovered	Disposed	% Recovered
Recycle Central Recyclables				
Fantastic 3	147,043	112,726	34,317	76.7%
Source Separated	17,459	17,459	-	100.0%
Total Recyclables	164,501	130,184	34,317	79.1%
Tunnel Avenue Compostables				
Fantastic 3	19,007	15,804	3,203	83.2%
Commercial	158,290	131,619	26,671	83.2%
San Francisco Public Works	2,887	2,887	-	100.0%
Other City of San Francisco Departments	914	914	-	100.0%
Commercial Customers	627	627	-	100.0%
Public Customers	977	977	-	100.0%
Total Compostables	182,702	152,828	29,874	83.6%
Tunnel Avenue iMRF				
Roll-off	73,913	39,450	34,463	53.4%
San Francisco Public Works	1,895	1,012	884	53.4%
Other City of San Francisco Departments	70	37	33	53.4%
Commercial Customers	14,380	7,675	6,705	53.4%
Total iMRF	90,258	48,174	42,084	53.4%
Other Tunnel Avenue				
Fantastic 3 Trash	152,521	-	152,521	0.0%
Commercial Trash	61,004	-	61,004	0.0%
Roll-off	41,678	-	41,678	0.0%
San Francisco Public Works	31,611	5,943	25,668	18.8%
Other City of San Francisco Departments	3,193	1	3,192	0.0%
Public Refuse Receptacles	19,365	-	19,365	0.0%
Commercial Customers	13,960	2,085	11,875	14.9%
Public Customers	40,446	11,069	29,377	27.4%
Bulky Item Recycling & Abandoned Materials Collection	12,931	7,646	5,285	59.1%
Collected Inerts	16,793	16,793	-	100.0%
Construction Material Reuse	341	341	-	100.0%
Other Recycling	3,929	3,929	-	100.0%
Total Other Tunnel Avenue	397,773	47,807	349,966	12.0%
Sustainable Crushing				
	81,390	81,390	-	100.0%
Adjustments (Inventory, moisture, etc.)				
	(6,293)	-	(6,293)	
Total Tons	910,332	460,384	449,948	50.6%

Disposal Breakdown	
Covanta (RBVON residual)	475
Fink Road Landfill (RBVON residual)	2
Forward Landfill (RBVON residual)	1,253
Ostrom Road Landfill (RBVON residual)	18,201
Recology Hay Road Landfill	414,375
Recology Hay Road Landfill (RBVON residual)	9,942
Zanker Material Processing Facility (C&D residual)	5,699
Total Disposal	449,948

Table 4
Number of Accounts, Service and Compliance
Recology Sunset Scavenger and Recology Golden Gate
July 2018 - June 2019

	Number of Accounts	Trash Compliant		Recycling Compliant		Composting Compliant	
Residential	140,673	140,658	100.0%	140,452	99.8%	140,122	99.6%
Apartment	8,322	8,322	100.0%	8,309	99.8%	8,300	99.7%
Commercial	16,366	16,342	99.9%	16,239	99.2%	16,068	98.2%
City and County of San Francisco	373	372	99.7%	369	98.9%	363	97.3%
School District & UC	139	135	97.1%	133	95.7%	133	95.7%
Other	81	78	96.3%	72	88.9%	60	74.1%
Total	165,954	165,907	100.0%	165,574	99.8%	165,046	99.5%

Residential Single Dwelling Unit Accounts	
16-Gallon Trash Bins	52,778
20-Gallon Trash Bins	29,520

Table 5
Toxics Collection and Participation
Recology San Francisco
July 2018 - June 2019

Program	Collection Weight Tons Handled	Service Standard	
		Number	Unit
HHW Facility Drop Off	236.97	8,034	Customers Served
HHW Home Collection	113.06	2,095	Pickups
HHW Home Collection		4,209	Equivalent Loads
Very Small Quantity Generator	58.69	532	Business Appointments
Residential Curbside Battery Collection	43.65		
Apartment Building Battery Collection	9.54	504	Pickups
Retail Collection Partners	74.14	952	Pickups
Gigantic 3 Collection Events	3.52	899	Customers Served
Waste Acceptance Control Program	36.20		
Bulky Item Recycling - E-Waste*		74,091	Pickups
Public Drop Off - E-Waste	357.07		

* Bulky item pickups include non-e-waste customers

Table 6
Revenue
Recology Sunset Scavenger and Recology Golden Gate
July 2018 - June 2019

	Projection	Actual	Variance
Residential	\$ 82,269,701	\$ 86,133,888	5%
Apartment	65,700,213	68,065,933	4%
Commercial	148,332,869	156,480,690	5%
Commercial Compactors	31,239,609	29,459,595	-6%
Special Reserve and ZWI Rebate Revenue	6,251,696	6,251,696	0%
Revenue Subject to Rate	\$ 333,794,088	\$ 346,391,802	4%
Debris Box Revenue	\$ 24,280,007	\$ 25,878,960	7%
Equipment & Supply Sales	1,927,821	3,083,840	60%
CalRecycle Payment	571,090	723,734	27%
Miscellaneous Income	326,447	601,450	84%
Total Other Revenue not Subject to Rate	\$ 27,105,365	\$ 30,287,984	12%
Total Sources	\$ 360,899,453	\$ 376,679,786	4%
Impound Account Funding	(20,315,113)	(20,315,113)	0%
Zero Waste Incentive Funding	(4,648,499)	(4,648,499)	0%
Net Revenue Retained	\$ 335,935,841	\$ 351,716,174	5%

*Contracts revenue is included within the Commercial and Commercial Compactor revenue.

**The Actual amounts for Residential, Apartment and Commercial revenue are net of the amounts paid to rate payers of \$5,404,534, \$6,020,609 and \$12,575,840 respectively for a total of \$24,000,983.

Table 7
Revenue
Recology San Francisco
July 2018 - June 2019

	Tonnage			Revenue		
	Projection	Actual	Variance	Projection	Actual	Variance
Tonnage & Revenue from Tipping Charge						
Recology Sunset Scavenger/Golden Gate						
Recycle Central	145,738	147,308	1%	\$ 27,556,064	\$ 27,853,081	1%
Compostables	172,766	177,293	3%	32,666,626	33,521,982	3%
iMRF	72,834	74,412	2%	13,771,457	14,069,209	2%
Trash	264,137	254,935	-3%	49,943,098	48,201,697	-3%
Other	13,404	14,886	11%	2,534,356	2,814,602	11%
Subtotal (Recology Sunset Scavenger/Golden Gate)	668,879	668,836	0%	\$ 126,471,600	\$ 126,460,570	0%
Public Customers	38,484	41,395	8%	7,276,594	7,826,904	8%
Commercial Customers	24,619	31,117	26%	4,655,008	5,869,874	26%
Total San Francisco	731,982	741,347	1%	\$ 138,403,202	\$ 140,157,348	1%
Total Non-San Francisco	2,615	6,411	145%	494,422	1,211,179	145%
Non-rate Tonnage	173,662	168,985	-3%			
Total Tonnage & Revenue from Tipping Charge	908,259	916,742	1%	\$ 138,897,623	\$ 141,368,527	2%
Net Recycling Revenue				\$ 21,594,686	\$ 15,620,316	-28%
Non-rate Revenue				923,075	2,703,949	193%
Intercompany Dirt, Inerts & Others				1,465,973	645,059	-56%
Rental Income				46,331	42,400	-8%
Total Other Commercial Revenue				\$ 24,030,066	\$ 19,011,724	-21%
Total Sources				\$ 162,927,690	\$ 160,380,251	2%
Zero Waste Incentive Funding				\$ (2,881,399)	\$ (2,881,399)	0%
Net Revenue Retained				\$ 160,046,291	\$ 157,498,852	-2%

Table 8
Recycling Revenue
Recology San Francisco
July 2018 - June 2019

Recycle Central	Tons			Revenue			Price Per Ton		
	Projection	Actual	Variance	Projection	Actual	Variance	Projection	Actual	Variance
Mixed Paper	76,350	48,194	-37%	\$ 8,877,198	\$ 1,500,919	-83%	\$ 116.27	\$ 31.14	-73%
Cardboard	31,560	42,661	35%	5,201,392	5,310,816	2%	164.81	124.49	-24%
White Ledger	-	22	n/a	-	2,803	n/a	247.20	-	-100%
Coated Book Stock	-	15	n/a	-	13,318	n/a	128.10	-	-100%
Aluminum	400	533	33%	1,698,192	2,000,633	18%	4,245.48	3,751.07	-12%
Metal/Ferrous	1,600	2,114	32%	209,363	264,016	26%	130.85	124.86	-5%
PET	1,400	1,987	42%	2,874,707	3,457,000	20%	2,053.36	1,740.19	-15%
HDPE Blend	1,300	1,067	-18%	956,465	540,763	-43%	735.74	506.76	-31%
Plastic Film	-	-	n/a	-	1,719	n/a	-	-	n/a
Mixed Plastics 3-7	1,100	444	-60%	70,363	18,565	-74%	63.97	41.78	-35%
Flint Glass	350	228	-35%	84,292	53,088	-37%	240.83	232.66	-3%
Amber Glass	325	164	-49%	76,727	37,435	-51%	236.08	227.64	-4%
Green Glass	215	142	-34%	48,552	35,268	-27%	225.82	247.87	10%
Mixed Glass	23,000	24,905	8%	2,931,365	3,382,219	15%	127.45	135.81	7%
Glass Fines	1,450	-	-100%	180,222	-	-100%	124.29	-	-100%
Total Recycle Central	139,050	122,477	-12%	\$23,208,837	\$16,618,561	-28%			
Tunnel Avenue									
Metal	13,763	14,397	5%	\$ 2,164,585	\$ 1,439,005	-34%	\$ 157.28	\$ 99.95	-36%
Wood	13,904	-	-100%	262,412	-	-100%	18.87	-	-100%
Mixed Rigid Plastic	1,760	2,307	31%	274,421	141,674	-48%	155.94	61.40	-61%
SB20/50 E-Waste	470	283	-40%	127,055	31,457	-75%	270.57	111.15	-59%
Total Tunnel Avenue	29,897	16,987	-43%	\$ 2,828,473	\$ 1,612,136	-43%			
Sustainable Crushing				\$ 736,294	\$ 1,253,859	70%			
Total Recycling Revenue				\$26,773,604	\$19,484,556	-27%			
Processing Expenses				(915,202)	(883,187)	-3%			
Purchases				(4,263,716)	(2,981,053)	-30%			
Net Recycling Revenues				\$21,594,686	\$15,620,316	-28%			

Table 9
Expenses
Recology Sunset Scavenger and Recology Golden Gate
July 2018 - June 2019

	Projection	Actual	Variance
Payroll	\$ 82,236,156	\$ 79,972,059	-3%
Payroll Taxes	6,232,478	5,959,651	-4%
Pension	14,855,250	12,642,045	-15%
Health Insurance	25,381,348	20,702,927	-18%
Workers Compensation	10,528,106	9,490,267	-10%
Total Payroll & Related	\$ 139,233,338	\$ 128,766,949	-8%
Corporate Allocations	\$ 7,493,670	\$ 10,353,775	38%
Bad Debt	155,316	343,266	121%
O/S Billing Services	327,596	282,419	-14%
Office	438,791	546,124	24%
Postage	342,352	296,862	-13%
Professional Services	747,502	725,321	-3%
Security & Janitorial	471,823	578,090	23%
Taxes	1,824,062	2,787,094	53%
Telephone	606,354	510,264	-16%
Total Administrative	\$ 12,407,467	\$ 16,423,214	32%
Building & Facility Repair	\$ 160,661	\$ 246,925	54%
Depreciation	250,132	620,290	148%
Environmental Compliance	614,076	328,195	-47%
Freight	72,912	84,740	16%
Fuel	5,217,495	4,506,743	-14%
I/C Disposal	49,943,679	49,709,901	0%
I/C Processing	77,460,249	77,969,467	1%
Lease	14,118,986	12,004,949	-15%
Liability Insurance	3,246,615	4,089,742	26%
Licenses & Permits	1,719,001	2,066,093	20%
O/S Disposal	35,366	57,947	64%
O/S Equipment Rental	219,509	261,451	19%
Parts	2,508,263	2,792,817	11%
Property Rental	1,816,738	1,517,212	-16%
Repairs & Maintenance	1,351,089	2,179,909	61%
Supplies	2,461,345	3,259,450	32%
Tires & Tubes	881,430	870,580	-1%
Utilities	520,981	829,747	59%
T&G Maintenance Allocation	(59,881)	(17,678)	-70%
Total Operating	\$ 162,538,643	\$ 163,378,479	1%
Contract Services	\$ 1,179,012	\$ 1,445,903	23%
Other	2,076,127	3,628,300	75%
Total Other	\$ 3,255,139	\$ 5,074,202	56%
Total Expenses	\$ 317,434,587	\$ 313,642,844	-1%

Table 10
Expenses
Recology San Francisco
July 2018 - June 2019

	Projection	Actual	Variance
Payroll	\$ 47,844,899	\$ 47,669,576	0%
Payroll Taxes	3,740,675	3,521,075	-6%
Pension	6,768,047	9,981,736	47%
Health Insurance	15,536,159	13,177,379	-15%
Workers Compensation	3,811,253	2,821,523	-26%
Total Payroll & Related	\$ 77,701,032	\$ 77,171,289	-1%
Corporate Allocations	\$ 1,602,606	\$ 412,506	-74%
Bad Debt	56,607	111,282	97%
Office	232,683	224,022	-4%
Postage	3,468	17,558	406%
Professional Services	2,587,589	1,923,358	-26%
Repairs & Maintenance	813,939	670,644	-18%
Security & Janitorial	695,359	968,471	39%
Taxes	1,899,331	2,742,865	44%
Telephone	286,465	267,030	-7%
Total Administrative Expenses	\$ 8,178,048	\$ 7,337,736	-10%
Bridge Tolls	\$ 1,332,001	\$ 1,289,430	-3%
Building & Facility Repair	753,766	1,645,586	118%
Depreciation	1,461,030	3,274,040	124%
Amortization of ZWI Funds For Capital Expenditures	-	(1,512,993)	-100%
Environmental Compliance	44,825	2,039	-95%
Freight	1,788,988	1,582,363	-12%
Fuel	3,896,862	3,661,421	-6%
I/C Processing & Disposal	28,214,596	29,795,427	6%
Lease	5,296,449	4,978,077	-6%
Liability Insurance	920,283	1,300,965	41%
Licenses & Permits	3,578,536	3,373,665	-6%
O/S Disposal	1,442,574	2,673,797	85%
O/S Equipment Rental	257,645	2,685,593	942%
Parts	1,864,762	2,144,055	15%
Property Rental	7,721,800	6,455,087	-16%
Supplies	2,489,945	2,807,831	13%
Tires & Tubes	363,368	224,086	-38%
Utilities	1,698,558	1,611,847	-5%
Total Operating Expenses	\$ 63,125,989	\$ 67,992,317	8%
Contract Services	\$ 301,383	\$ 66,966	-78%
Other	909,283	1,698,407	87%
Total Other Expenses	\$ 1,210,666	\$ 1,765,373	46%
Total Expenses	\$ 150,215,735	\$ 154,266,715	3%

Table 11
Statement of Operating Ratios and Profit Margin
Recology Sunset Scavenger and Recology Golden Gate
July 2018 - June 2019

		Crosswalk	Projection	Actual	Dollar Variance	Percentage Variance
SOURCES	Residential	See Table 6	\$ 82,269,701	\$ 86,133,888	\$ 3,864,187	5%
	Apartment	See Table 6	65,700,213	68,065,933	2,365,719	4%
	Commercial	See Table 6	148,332,869	156,480,690	8,147,821	5%
	Commercial Compactors	See Table 6	31,239,609	29,459,595	(1,780,014)	-6%
	Current Ratepayer Revenue		327,542,392	340,140,106	12,597,714	4%
	Special Reserve and ZWI Rebate Revenue	See Table 6	6,251,696	6,251,696	-	0%
	Applied Ratepayer Revenue from Prior Years		6,251,696	6,251,696	-	0%
	Debris Box and Other Non Rate Revenue	See Table 6	27,105,365	30,287,984	3,182,620	12%
(a) Total Sources / Funding			360,899,453	376,679,786	15,780,334	4%
USES	Impound Account (Not OR Eligible)	See Table 6	20,315,113	20,315,113	-	0%
	ZWI Funding (Not OR Eligible)	See Table 6	4,648,499	4,648,499	-	0%
	I/C Processing (Not OR Eligible)	See Table 9	77,460,249	77,969,467	509,218	1%
	I/C Disposal (Not OR Eligible)	See Table 9	49,943,679	49,709,901	(233,778)	0%
	Licenses & Permits (Not OR Eligible)	See Table 9	1,719,001	2,066,093	347,092	20%
	(b) OR Eligible Expenses	See Table 9	188,311,659	183,897,384	(4,414,275)	-2%
(c) Total Uses			342,398,200	338,606,457	(3,791,743)	-1%
(d) NET PROFIT = (a) less (c)			\$ 18,501,253	\$ 38,073,329	\$ 19,572,076	106%
OPERATING RATIO ON PROFIT ELIGIBLE EXPENSES = 100% less ((d) divided by ((b) plus (d)))			91.1%	82.8%		
OPERATING RATIO ON ALL EXPENSES = 100% less ((d) divided by ((c) plus (d)))			94.9%	89.9%		
PROFIT MARGIN ON ALL EXPENSES = (d) divided by (a)			5.1%	10.1%		

*Contracts revenue is included within Commercial and Commercial Compactors revenue.

Table 12
Statement of Operating Ratios and Profit Margin
Recology San Francisco
July 2018 - June 2019

		Crosswalk	Projection	Actual	Dollar Variance	Percentage Variance
SOURCES	Tipping Charge Revenue	See Table 7	\$ 138,897,623	\$ 141,368,527	\$ 2,470,903	2%
	Recycling Revenues	See Table 7	21,594,686	15,620,316	(5,974,370)	-28%
	Other Commercial Revenues	See Table 7	2,435,380	3,391,408	956,028	39%
	(a) Total Sources		162,927,690	160,380,251	(2,547,438)	-2%
USES	ZWI Funding (Not OR Eligible)	See Table 7	2,881,399	2,881,399	-	0%
	I/C Processing & Disposal (Not OR Eligible)	See Table 10	28,214,596	29,795,427	1,580,831	6%
	Licenses & Permits (Not OR Eligible)	See Table 10	3,578,536	3,373,665	(204,871)	-6%
	(b) OR Eligible Expenses	See Table 10	118,422,602	121,097,623	2,675,020	2%
	(c) Total Uses		153,097,133	157,148,114	4,050,981	3%
(d) NET PROFIT = (a) less (c)			\$ 9,830,557	\$ 3,232,138	\$ (6,598,419)	-67%
OPERATING RATIO ON PROFIT ELIGIBLE EXPENSES = 100% less ((d) divided by ((b) plus (d)))			92.3%	97.4%		
OPERATING RATIO ON ALL EXPENSES = 100% less ((d) divided by ((c) plus (d)))			94.0%	98.0%		
PROFIT MARGIN ON ALL EXPENSES = (d) divided by (a)			6.0%	2.0%		

Table 13
Statement of Operating Ratios and Profit Margin
Combined SF Companies
July 2018 - June 2019

	Crosswalk	Projection	Actual	Dollar Variance	Percentage Variance
RSS and RGG OR Eligible Expenses	See Table 11	\$ 188,311,658	\$ 183,897,384	\$ (4,414,273)	-2%
RSF OR Eligible Expenses	See Table 12	118,422,602	121,097,623	2,675,020	2%
(b) Combined Recology OR Eligible Expenses		306,734,260	304,995,007	(1,739,253)	-1%
RSS and RGG Total Uses	See Table 11	342,398,200	338,606,457	(3,791,743)	-1%
RSF Total Uses	See Table 12	153,097,133	157,148,114	4,050,980	3%
(c) Combined Recology Total Uses		495,495,333	495,754,571	259,238	0%
RSS and RGG Net Profit	See Table 11	18,501,253	38,073,329	19,572,076	106%
RSF Net Profit	See Table 12	9,830,556	3,232,138	(6,598,419)	-67%
(d) Combined Recology Net Profit		\$ 28,331,809	\$ 41,305,467	\$ 12,973,658	46%
COMBINED OPERATING RATIO ON PROFIT ELIGIBLE EXPENSES					
= 100% less ((d) divided by ((b) plus (d)))		91.5%	88.1%		
COMBINED OPERATING RATIO ON ALL EXPENSES					
= 100% less ((d) divided by ((c) plus (d)))		94.6%	92.3%		
PROFIT MARGIN ON ALL EXPENSES					
= (d) divided by ((c) plus (d))		5.4%	7.7%		

Table 14
Recology San Francisco
Amortization of ZWI Funds for Capital Expenditures
July 2018 - June 2019

Capital Expenditure Project	ZWI Funds Received	Date Received	Amortization Start Date	ZWI Funds to be Amortized	Cumulative Amortization End of Prior Rate Year	Amortization in Current Report	Cumulative Amortization as of this Report	Remaining Balance
Improvements for Pier 96 - RY14	\$ 2,621,225	2/10/2016	10/1/2016	\$ 2,621,225	\$ (589,011)	(324,355)	\$ (913,365)	\$ 1,707,860
Improvements for Pier 96 - RY15	3,157,691	2/10/2016	10/1/2016	3,157,691	(709,559)	(390,738)	(1,100,297)	2,057,394
Improvements for Pier 96 - RY16	3,200,551	9/21/2016	10/1/2016	3,200,551	(719,190)	(396,041)	(1,115,231)	2,085,320
Recycle Central Improvement - 2017	3,247,569	9/29/2017	10/1/2016	2,152,069	(483,587)	(266,300)	(749,888)	1,402,181
Recycle Central Improvement - 2017			10/1/2017	1,095,500	(133,500)	(135,559)	(269,059)	826,441
Total	\$ 12,227,036			\$ 12,227,036	\$ (2,634,847)	\$ (1,512,993)	\$ (4,147,840)	\$ 8,079,196

*Funds were released from the ZWI account to offset the cost of capital expenditures incurred by Recology San Francisco. The funds received are being amortized and recorded as negative expenses in Table 10 over the same period as the related capital expenditure project assets.

**APPENDIX A
COMBINED SF COMPANIES**

Account Details

Deposits, Disbursements and Balances for RY 2019

Table A-1

Account Details	Special Reserve	Reserve Fund	Impound	ZWI
Beginning Balance 7/1/2018	\$ 12,253,129	\$ 2,230,634	\$ 1,831,354	\$ 7,419,082
Deposits	-	4,000,000	22,008,040	7,529,898
Interest	175,914	106,223	4,163	96,813
Administrative Fees	(3,857)	-	-	-
Disbursements	(6,500,000)	-	(21,956,181)	(1,986,848)
Ending Balance 6/30/19	\$ 5,925,186	\$ 6,336,858	\$ 1,887,376	\$ 13,058,945

Table A-2

Interest	Special Reserve	Reserve Fund	Impound	ZWI
Jul-18	\$ 17,462	\$ 4,208	\$ 413	\$ 6,064
Aug-18	14,631	6,545	404	6,725
Sep-18	14,677	6,566	361	6,843
Oct-18	16,446	7,357	194	7,230
Nov-18	16,344	7,311	457	7,284
Dec-18	17,668	7,904	458	8,471
Jan-19	18,004	8,317	261	9,131
Feb-19	12,802	9,460	315	8,000
Mar-19	12,480	12,404	363	8,706
Apr-19	12,094	12,020	367	8,907
May-19	12,376	12,300	296	9,702
Jun-19	10,930	11,830	273	9,751
Total	\$ 175,914	\$ 106,223	\$ 4,163	\$ 96,813

Table A-3

Administrative Fees	Special Reserve	Reserve Fund	Impound	ZWI
Jul-18	\$ 316	\$ -	\$ -	\$ -
Aug-18	323	-	-	-
Sep-18	324	-	-	-
Oct-18	321	-	-	-
Nov-18	348	-	-	-
Dec-18	316	-	-	-
Jan-19	317	-	-	-
Feb-19	316	-	-	-
Mar-19	317	-	-	-
Apr-19	320	-	-	-
May-19	317	-	-	-
Jun-19	321	-	-	-
Total	\$ 3,857	\$ -	\$ -	\$ -

Special ReserveDisbursements for RY 2019**Table A-4**

Transaction Date	Check #	Description	Amount
7/24/18	ACH	RY19 Transfer to Reserve Fund	\$ 2,000,000
7/24/18	ACH	Jul - Sep RY 19 Rate Rebate	625,000
1/24/19	ACH	Oct - Dec RY 19 Rate Rebate	625,000
1/25/19	ACH	Jan - Mar RY 19 Rate Rebate	625,000
2/14/19	ACH	Transfer to Reserve Fund for 2016 Rate Board Resolution	2,000,000
6/6/19	ACH	Apr - Jun RY 19 Rate Rebate	625,000
Total			\$ 6,500,000

Reserve FundDeposit Detail for RY 2019**Table A-5**

Month	Special Reserve
Jul-18	\$ 2,000,000
Feb-19	2,000,000
Total	\$ 4,000,000

ImpoundDeposit Detail for RY 2019**Table A-6**

Month	Recology Golden Gate	Recology Sunset Scavenger	Total Deposit Amount
Jul-18	\$ 710,668	\$ 930,400	\$ 1,641,068
Aug-18	710,668	930,400	1,641,068
Sep-18	44,915	58,802	103,717
Sep-18	733,125	959,801	1,692,926
Oct-18	733,125	959,801	1,692,926
Nov-18	1,466,251	1,919,602	3,385,852
Dec-18	733,125	959,801	1,692,926
Jan-19	733,125	959,801	1,692,926
Feb-19	733,125	959,801	1,692,926
Mar-19	733,125	959,801	1,692,926
Apr-19	733,125	959,801	1,692,926
May-19	733,125	959,801	1,692,926
Jun-19	733,125	959,801	1,692,926
Total	\$ 9,530,629	\$ 12,477,411	\$ 22,008,040

ImpoundDisbursements for RY 2019**Table A-7**

Payee	Date	Check #	Total Disbursements
San Francisco Department of the Environment	07/06/18	992	\$ 933,407
City & County of San Francisco (SF Public Works)	07/06/18	993	707,662
City & County of San Francisco (SF Public Works)	08/01/18	994	730,024
San Francisco Department of the Environment	08/01/18	995	962,902
City & County of San Francisco (SF Public Works)	08/30/18	996	730,024
San Francisco Department of the Environment	08/30/18	997	962,902
City & County of San Francisco (SF Public Works)	09/28/18	998	730,024
San Francisco Department of the Environment	09/28/18	999	962,902
City & County of San Francisco (SF Public Works)	10/15/18	1000	730,024
San Francisco Department of Environment	10/15/18	1001	962,902
San Francisco Department of Environment	11/28/18	1002	962,902
City & County of San Francisco (SF Public Works)	11/28/18	1003	730,024
San Francisco Department of Environment	12/28/18	1004	962,902
City & County of San Francisco (SF Public Works)	12/28/18	1005	730,024
Funded twice in Nov-18, extra fund reversed in Dec-18	01/03/19		1,692,926
San Francisco Department of Environment	01/22/19	1006	962,902
City & County of San Francisco (SF Public Works)	01/22/19	1007	730,024
San Francisco Department of Environment	02/28/19	1008	962,902
City & County of San Francisco (SF Public Works)	02/28/19	1009	730,024
San Francisco Department of Environment	04/05/19	1010	962,902
City & County of San Francisco (SF Public Works)	04/05/19	1011	730,024
San Francisco Department of Environment	04/24/19	1012	962,902
City & County of San Francisco (SF Public Works)	04/24/19	1013	730,024
San Francisco Department of Environment	05/24/19	1015	962,902
City & County of San Francisco (SF Public Works)	05/24/19	1014	730,024
Total			\$ 21,956,181

Zero Waste IncentivesDeposit Detail For RY 2019**Table A-8**

Month	Recology Golden Gate	Recology Sunset Scavenger	Recology San Francisco	Total Deposit Amount
Jul-18	\$ 162,615	\$ 212,894	\$ 230,107	\$ 605,616
Aug-18	176,070	212,894	250,126	639,090
Sep-18	164,576	233,076	240,117	637,768
Oct-18	167,753	219,621	240,117	627,492
Nov-18	167,753	219,621	240,117	627,491
Dec-18	167,753	219,621	240,117	627,491
Jan-19	167,753	219,621	240,117	627,492
Feb-19	167,753	219,621	240,117	627,492
Mar-19	167,753	219,621	240,117	627,492
Apr-19	167,753	219,621	240,117	627,492
May-19	167,753	219,621	240,117	627,492
Jun-19	167,753	219,621	240,117	627,492
Total	\$ 2,013,042	\$ 2,635,457	\$ 2,881,399	\$ 7,529,898

Zero Waste IncentivesDisbursements For RY 2019**Table A-9**

Transaction Date	Description	Amount
02/14/19	Rate Rebate	\$ 1,816,848
06/13/19	Rate Rebate	170,000
Total		\$ 1,986,848