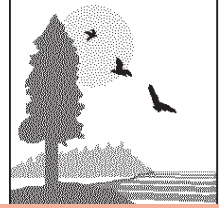


DUE OCTOBER 1

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2013/2014 (FY 14)

Grantee Name: City of Berkeley
Contact Person: Roger Miller - Acting Waterfront Manager
Contact Phone: 510-981-6737
Mailing Address: 201 University Avenue
Berkeley, CA 94710

1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?
YES NO
If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)
- b. Are separate financial statements prepared for the trust?
YES NO
If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)) If "Yes," describe the organization of the separate financial statement.

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$5,477,565 (page 57 of CAFR, attached)
- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Berth Rental Fees, Leases, Licenses, Marina Operation Fees, Launch Ramp Fees, Passenger Fees, Lockers, Live Aboard Fees, Storage Fees, Grants, Loans

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$5,396,807 (page 57 of CAFR, attached)
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Labor, Non-Labor, Loan Repayment, Inter-Departmental Transfers, Utilities, Benefits, Transportation, Communication, IT
- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?
NO
- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.
None

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.
\$4,087,460 as of 6/30/13; \$3,898,944 as of 6/30/14 (page 57 of CAFR, attached)

For all questions please give the page number where the information can be found in your accounting fiscal documents. Please use additional pages as necessary.

City of Berkeley
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2014

| | Business-type Activities-- | | | | | | | | Internal Service Funds | |
|---|----------------------------|---------------------|-----------------------|----------------------|-----------------------|----------------------|---------------------|------------------------------|------------------------|----------------------|
| | Zero Waste | Marina Operations | Sanitary Sewer | Clean Storm Water | Permit Service Center | Off-Street Parking | Parking Meter | Bldg. Purchases & Management | | Total |
| Operating revenues: | | | | | | | | | | |
| Parking related revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,896,278 | \$ 7,821,684 | \$ - | \$ 11,717,962 | \$ - |
| Marina operations and maintenance | | 5,477,565 | | | | | | | 5,477,565 | |
| Sewer service fees | | | 13,394,617 | | | | | | 13,394,617 | |
| Clean storm water fees | | | | 2,067,572 | | | | | 2,067,572 | |
| Refuse service fees | 34,246,485 | | | | | | | | 34,246,485 | |
| Building permits | | | | | 4,219,452 | | | | 4,219,452 | |
| Other permits | | | | | 2,767,354 | | | | 2,767,354 | |
| Plan checking fees | | | | | 6,150,124 | | | | 6,150,124 | |
| Other fees | | | | | 1,712,010 | | | | 1,712,010 | |
| Contract | | | | | | | | 2,212,217 | 2,212,217 | |
| Equipment rentals service charge | | | | | | | | | | 10,023,880 |
| Building maintenance | | | | | | | | | | 3,540,133 |
| Central store service charge | | | | | | | | | | 711,633 |
| Workers' compensation fees | | | | | | | | | | 8,226,975 |
| Other revenues | | | | | | | | | | 2,745,402 |
| Total operating revenues | 34,246,485 | 5,477,565 | 13,394,617 | 2,067,572 | 14,848,940 | 3,896,278 | 7,821,684 | 2,212,217 | 83,965,358 | 25,248,023 |
| Operating expenses: | | | | | | | | | | |
| Personnel services | 9,487,516 | 1,933,002 | 4,454,664 | 981,463 | 4,789,508 | 202,551 | 2,236,430 | 394,717 | 24,479,851 | 5,744,486 |
| Employee benefits | 6,835,875 | 1,295,516 | 3,097,621 | 666,731 | 2,854,187 | 116,570 | 1,635,492 | 260,814 | 16,762,806 | 3,685,848 |
| Transportation | 4,817,258 | 89,319 | 350,691 | 209,331 | 98,307 | 4,669 | 399,194 | | 5,968,769 | 238,081 |
| Repairs and maintenance | | 33,566 | 34,302 | 2,019 | 199,703 | 195,906 | 422,557 | 146,186 | 1,034,239 | 319,153 |
| Materials and supplies | 460,265 | 412,421 | 573,206 | 179,187 | 782,069 | 488,075 | 222,058 | 125,695 | 3,242,976 | 3,585,218 |
| Utilities | 572,855 | 424,045 | 25,624 | 1,926 | 48,805 | 180,708 | 5,125 | 349,938 | 1,609,026 | 56,652 |
| Insurance | | 35,457 | - | - | - | - | - | - | 35,457 | 1,351,888 |
| Specialized and professional services | 8,228,535 | 357,162 | 1,454,643 | 312,991 | 777,479 | 1,176,113 | 706,569 | 56,515 | 13,070,007 | 2,447,397 |
| Depreciation | 185,356 | 460,327 | 2,506,000 | 576,378 | 9,586 | 306,851 | 62,606 | 824,841 | 4,931,945 | 2,646,720 |
| Judgments and claims | | - | - | - | - | - | - | - | - | 3,388,586 |
| Communication | 10,623 | 9,329 | 19,113 | 1,330 | 16,720 | 23,177 | 4,309 | 3,452 | 88,053 | 11,060 |
| General administration | 1,960,606 | 346,663 | 911,223 | 203,013 | 761,655 | - | - | - | 4,183,160 | - |
| Total operating expenses | 32,558,889 | 5,396,807 | 13,427,087 | 3,134,369 | 10,338,019 | 2,694,620 | 5,694,340 | 2,162,158 | 75,406,289 | 23,475,089 |
| Operating income (loss) | 1,687,596 | 80,758 | (32,470) | (1,066,797) | 4,510,921 | 1,201,658 | 2,127,344 | 50,059 | 8,559,069 | 1,772,934 |
| Nonoperating revenues (expenses): | | | | | | | | | | |
| Investment earnings | 7,636 | 17,157 | 196,841 | 11,174 | 42,074 | 63,822 | 18,920 | 29,397 | 387,021 | 206,727 |
| Interest expense () | (50,263) | (362,456) | - | - | - | (131,198) | - | (785,139) | (1,329,056) | (114,172) |
| Operating grants | | | | | 41,575 | | | | 41,575 | |
| Gain(loss) on disposal of capital assets | 2,142 | | 15 | | 275 | (7,123) | 861 | | (3,830) | 7,367 |
| Total nonoperating revenue (expenses) | (40,485) | (345,299) | 196,856 | 11,174 | 83,924 | (74,499) | 19,781 | (755,742) | (904,290) | 99,922 |
| Net Income (loss) before contributions and transfers | 1,647,111 | (264,541) | 164,386 | (1,055,623) | 4,594,845 | 1,127,159 | 2,147,125 | (705,683) | 7,654,779 | 1,872,856 |
| Transfers in | | 111,200 | 88,218 | 325,547 | - | - | 228,147 | | 753,112 | 3,921,771 |
| Transfers out () | (110,870) | (35,175) | (190,740) | (25,085) | (228,147) | (7,920) | (1,013,650) | (390,756) | (2,002,343) | - |
| Change in net position | 1,536,241 | (188,516) | 61,864 | (755,161) | 4,366,698 | 1,119,239 | 1,361,622 | (1,096,439) | 6,405,547 | 5,794,627 |
| Total net position--beginning (restated) | (1,121,504) | 4,087,460 | 125,197,171 | 18,589,236 | 2,888,870 | 14,527,986 | 1,610,854 | (1,405,844) | | 5,042,402 |
| Total net position--ending | \$ 414,735 | \$ 3,898,944 | \$ 125,259,035 | \$ 17,834,075 | \$ 7,255,568 | \$ 15,647,225 | \$ 2,972,476 | \$ (2,502,283) | | \$ 10,837,029 |

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.
Change in net assets of business-type activities

1,252,465
\$ 7,658,016

The accompanying notes are an integral part of these financial statements.