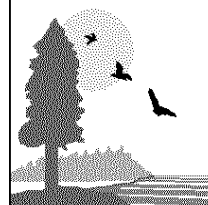


DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2014/2015 (FY 2015)

Grantee Name: City of Berkeley
Contact Person: Alexandra Endress
Contact Phone: 510-981-6737
Mailing Address: 201 University Ave.
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? \$6,242,357 (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? \$4,771,545 (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.

-\$373,457 as of 6/30/14 (restated due to a prior period adjustment of \$4,272,401) in relating to the implementation of GASB68 in FY2015). Please refer to page 109 of CAFR; \$1,113,295 as of 6/30/15 (page 57 of CAFR, attached)

For all questions, please give the page number where the information can be found in your accompanying financial document. 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, 2015

	Business-type Activities-- Enterprise Funds								Total	Internal Service Funds
	Zero Waste	Marina Operations	Sanitary Sewer	Clean Storm Water	Permit Service Center	Off-Street Parking	Parking Meter	Bldg. Purchases & Management		
Operating revenues:										
Parking related revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,911,413	\$ 9,151,360	\$ -	\$ 13,062,773	\$ -
Marina operations and maintenance		6,242,357							6,242,357	
Sewer service fees			13,090,534						13,090,534	
Clean storm water fees				2,068,847					2,068,847	
Refuse service fees	38,923,942								38,923,942	
Building permits					6,125,491				6,125,491	
Other permits					3,603,969				3,603,969	
Plan checking fees					5,863,214				5,863,214	
Other fees					2,319,042				2,319,042	
Contract								2,216,349	2,216,349	
Equipment rentals service charge										10,308,793
Building maintenance										3,632,869
Central store service charge										695,938
Workers' compensation fees										8,218,450
Other revenues										2,830,326
Total operating revenues	38,923,942	6,242,357	13,090,534	2,068,847	17,911,716	3,911,413	9,151,360	2,216,349	93,516,518	25,686,376
Operating expenses:										
Personnel services	8,748,079	1,727,867	4,198,936	877,935	5,143,845	197,815	2,197,247	265,034	23,356,758	6,372,559
Employee benefits	6,704,438	1,154,514	3,061,153	623,653	3,226,585	146,691	1,757,016	197,962	16,872,012	3,402,931
Transportation	4,788,615	119,525	415,547	203,503	118,260	2,856	400,771	384	6,049,461	230,014
Repairs and maintenance	142,262	173,900	12,365		147,451	211,376	478,044	164,709	1,330,107	1,181,631
Materials and supplies	989,640	51,384	1,537,977	301,486	764,635	451,635	734,000	155,636	4,986,393	2,856,414
Utilities	578,519	437,565	19,712	4,585	51,679	200,361	8,356	317,640	1,618,417	55,528
Insurance		45,928							45,928	1,229,638
Specialized and professional services	9,137,647	228,315	1,003,631	168,205	1,675,049	1,185,770	653,239	58,488	14,110,344	1,219,564
Depreciation	174,635	461,527	2,564,352	579,865	9,406	303,756	27,366	872,795	4,993,702	2,777,748
Judgments and claims										5,082,273
Communication	10,482	16,229	15,413	1,436	17,231	22,942	4,988	3,443	92,164	12,665
General administration	1,892,667	354,791	893,163	188,635	994,137				4,323,393	
Total operating expenses	33,166,984	4,771,545	13,722,249	2,949,303	12,148,278	2,723,202	6,261,027	2,036,091	77,778,679	24,420,965
Operating income (loss)	5,756,958	1,470,812	(631,715)	(880,456)	5,763,438	1,188,211	2,890,333	180,258	15,737,839	1,265,411
Nonoperating revenues (expenses):										
Investment earnings	10,716	1,308	43,850	(1,399)	(2,894)	(13,627)	(1,512)	(8,524)	27,918	(40,450)
Interest expense ()	(37,567)	(349,528)				(82,654)		(718,920)	(1,188,669)	(94,736)
Operating grants		383,930							383,930	
Gain(loss) on disposal of capital assets										45,971
Total nonoperating revenue (expenses)	(26,851)	35,710	43,850	(1,399)	(2,894)	(96,281)	(1,512)	(727,444)	(776,821)	(89,215)
Net Income (loss) before contributions and transfers	5,730,107	1,506,522	(587,865)	(881,855)	5,760,544	1,091,930	2,888,821	(547,186)	14,961,018	1,176,196
Transfers in			90,501	1,426,079		239,544	406,970		2,163,094	3,958,019
Transfers out ()	(110,880)	(19,772)	(195,737)	(25,092)	(463,130)	(7,920)	(1,254,871)		(2,077,402)	
Change in net position	5,619,227	1,486,750	(693,101)	519,132	5,297,414	1,323,554	2,040,920	(547,186)	15,046,710	5,134,215
Total net position--beginning (restated)	(22,202,895)	(373,457)	113,086,209	15,280,214	(7,496,221)	14,870,439	(3,281,079)	(3,326,861)		(1,321,904)
Total net position--ending	\$ (16,583,665)	\$ 1,113,295	\$ 112,393,108	\$ 15,799,347	\$ (2,198,807)	\$ 16,193,994	\$ (1,240,157)	\$ (3,874,048)		\$ 3,812,311
									1,104,985	
									\$ 16,151,695	

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

1,104,985
\$ 16,151,695

(III) Detailed Notes on All Funds (Continued)

IV. Other Information

A. Restatement of Fund Balance and Net Position

	Balance Sheet					Other Adjustment on Activities	Statement of Net Position
	Governmental Funds						
	General Fund	Grants Fund	Library Fund	Capital Improvement	Non-major Governmental Funds		Governmental Activities
Fund balances / Net Assets, at June 30, 2014, as previously reported	\$ 45,691,539	\$ 36,685,227	\$ 5,505,777	\$ 18,429,165	\$ 82,037,077	\$ 84,851,271	\$ 273,200,055
<u>Restatements:</u>							
Adjustments due to the implementation of GASB68							
Deferred Employer Pension Contribution						32,284,733	32,284,733
Net Pension Liability						(418,391,624)	(418,391,624)
Decrease of CALPERS net pension asset (other asset)						(2,722,905)	(2,722,905)
Fund balances/Net Assets, at June 30, 2014, as restated	\$ 45,691,539	\$ 36,685,227	\$ 5,505,777	\$ 18,429,165	\$ 82,037,077	\$ (303,978,525)	\$ (115,629,741)

	Statement of Net Position									Adjustment to reflect the consolidation of Internal Service Fund activities related to EF	Statement of Net Position
	Enterprises Funds										
	Refuse Collection	Marina Operations	Sanitary Sewer	Clean Storm Water	Permit Service Center	Off-Street Parking	Parking Meter	Bld. Purchases & Management		Business Activities	
Net Position, at June 30, 2014, as previously reported	\$ 414,735	\$ 3,898,944	\$ 125,259,035	\$ 17,834,075	\$ 7,255,568	\$ 15,647,225	\$ 2,972,476	\$ (2,502,283)	\$ 783,656	\$ 171,563,438	
<u>Restatements:</u>											
Adjustments due to the implementation of GASB68											
Deferred Employer Contributions	2,378,268	449,248	1,279,986	268,541	1,551,166	81,680	657,568	86,705		6,753,162	
Net Pension Liability	(24,995,898)	(4,721,649)	(13,452,813)	(2,822,402)	(16,302,956)	(858,468)	(6,911,123)	(911,283)		(70,976,591)	
Net Position, at June 30, 2014, as restated	\$ (22,202,895)	\$ (373,457)	\$ 113,086,208	\$ 15,280,214	\$ (7,496,222)	\$ 14,870,437	\$ (3,281,079)	\$ (3,326,861)	\$ 783,656	\$ 107,340,009	

B. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.