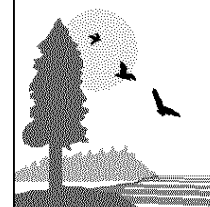


DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2015/2016 (FY 2016)

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)

Marina Enterprise Fund (825)

- 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.

See CAFR

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$6,709,274 (page 59 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? \$4,867,471 (page 59 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?

Not Applicable.

- 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.

\$1,113,295 as of 7/1/2015 ; \$2,714,065 as of 6/30/16 (page 59 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, 2016

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,033,641	\$ 9,315,816	\$ -	\$ 13,349,457	\$ -
Marina operations and maintenance		6,709,274							6,709,274	
Sewer service fees			14,880,418						14,880,418	
Clean storm water fees				2,087,827					2,087,827	
Refuse service fees	40,529,067								40,529,067	
Building permits					4,794,896				4,794,896	
Other permits					3,423,718				3,423,718	
Plan checking fees					5,428,819				5,428,819	
Other fees					2,127,516				2,127,516	
Contract								2,256,349	2,256,349	
Equipment rentals service charge										10,199,564
Building maintenance										4,001,973
Central store service charge										699,641
Workers' compensation fees										9,175,684
Other revenues										3,064,048
Total operating revenues	40,529,067	6,709,274	14,880,418	2,087,827	15,774,949	4,033,641	9,315,816	2,256,349	95,587,341	27,140,911
Operating expenses:										
Personnel services	8,793,661	1,857,268	4,223,552	962,394	6,172,528	162,510	2,380,949	229,347	24,782,209	6,302,439
Employee benefits	5,675,031	1,056,663	2,399,325	541,521	3,177,924	65,292	1,541,674	112,581	14,570,011	2,691,549
Transportation	4,926,152	119,121	382,989	246,518	135,654	4,753	301,133	113	6,116,433	236,472
Repairs and maintenance	88,690	128,086	28,080	3,260	266,677	315,068	506,581	182,742	1,519,184	1,297,281
Materials and supplies	879,083	23,157	536,262	282,892	1,459,039	254,890	493,710	14,105	3,943,138	2,825,355
Utilities	653,047	463,527	18,443	3,910	55,582	208,545	12,560	299,520	1,715,134	58,289
Insurance		41,380							41,380	1,297,740
Specialized and professional services	9,044,961	252,713	918,977	81,428	2,439,332	1,390,363	698,959	67,773	14,894,506	1,250,603
Depreciation	207,441	454,749	2,863,558	602,062	15,436	301,596	77,154	877,127	5,399,123	2,850,438
Judgments and claims										4,259,464
Communication	12,667	17,550	24,090	1,930	36,703	25,536	10,915	4,366	133,757	17,886
General administration	2,075,271	453,257	963,345	224,633	1,246,596				4,963,102	
Total operating expenses	32,356,004	4,867,471	12,358,621	2,950,548	15,005,471	2,728,553	6,023,635	1,787,674	78,077,977	23,087,517
Operating income (loss)	8,173,063	1,841,803	2,521,797	(862,721)	769,478	1,305,088	3,292,181	468,675	17,509,364	4,053,394
Nonoperating revenues (expenses):										
Investment earnings	55,688	17,635	44,217	2,572	16,698	15,736	11,976	3,499	168,021	86,181
Interest expense ()	(24,425)	(336,933)	-		-	-		(661,368)	(1,022,726)	(113,391)
Operating grants		99,845							99,845	
Gain(loss) on disposal of capital assets			332						332	64,361
Total nonoperating revenue (expenses)	31,263	(219,454)	44,549	2,572	16,698	15,736	11,976	(657,869)	(754,529)	37,151
Net Income (loss) before contributions and transfers	8,204,326	1,622,350	2,566,346	(860,149)	786,176	1,320,824	3,304,157	(189,194)	16,754,836	4,090,545
Transfers in			90,501	955,034	20,121	900,000	339,321	458,187	2,763,164	4,093,880
Transfers out ()	(110,870)	(21,578)	(193,023)	(25,085)	(394,958)	(7,920)	(1,935,459)		(2,688,893)	(287,570)
Change in net position	8,093,456	1,600,772	2,463,824	69,800	411,339	2,212,904	1,708,019	268,993	16,829,104	7,896,855
Total net position--beginning	(16,583,665)	1,113,295	112,393,108	15,799,347	(2,198,807)	16,193,994	(1,240,157)	(3,874,048)		3,812,310
Total net position--ending	\$ (8,490,204)	\$ 2,714,065	\$ 114,856,933	\$ 15,869,146	\$ (1,787,469)	\$ 18,406,898	\$ 467,860	\$ (3,605,054)		\$ 11,709,165
									2,355,248	
									<u>\$ 19,184,352</u>	

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

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