Fiscal/Calendar Year: 2016-2017

Grantee Name: City of Emeryville
Contact Person: Susan Hsieh
Contact Phone: 510-596-4352
Mailing Address: 1333 Park Avenue
Emeryville, CA 94608

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? $646,735.
   b. Please list all sources of revenue and the amount of revenue generated from each source (e.g.
      permits, rentals, percentage of lease)
      Special assessment: $24,961, Interest income: $28,056, Rent revenue: $593,718.

3. Expenses
   a. What was the total expenditure of funds received or generated from trust land or assets during the
      past fiscal year? $178,409
   b. What expenses were allocated or charged directly to the trust? Please list the source of the
      expenditure and the amount expended. Staff costs: $97,719, Marina maintenance: $7,245, Marina
      improvement: $48,483, and PBID tax: $24,961.
   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?
      Capital improvements were not over $250,000 in the current fiscal year but are expected in the next fiscal year.
   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.

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 EMERYVILLE

### COMBINING BALANCE SHEET

**NONMAJOR GOVERNMENTAL FUNDS**

**JUNE 30, 2017**

<table>
<thead>
<tr>
<th>Assets</th>
<th>Special Revenue Funds</th>
<th>Capital Projects Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Measure B-VRF</td>
<td>Code Enforcement Reserve</td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$ 170,347</td>
<td>$ 250,000</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Taxes</td>
<td>8,916</td>
<td>-</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>141</td>
<td>-</td>
</tr>
<tr>
<td>Notes and loans</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid costs</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$ 179,404</td>
<td>$ 250,000</td>
</tr>
</tbody>
</table>

### Liabilities, Deferred Inflows of Resources, and Fund Balances

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Special Revenue Funds</th>
<th>Capital Projects Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>-</td>
</tr>
<tr>
<td>Unearned revenues</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Deposits payable</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Deferred Inflows of Resources

| Unavailable revenues                        | -                     | -                     | -                   | -                 |
| **Total Deferred Inflows of Resources**     | -                     | -                     | -                   | -                 |

### Fund Balances

#### Nonspendable:

- Prepaid costs

#### Restricted for:

- Community development projects
- Public safety
- Public works
- Capital projects
- Debt service
- Community services
- Environmental programs

#### Committed to:

- Community development projects
- Public works
- Facility maintenance
- Vehicle replacement
- Information technology

#### Assigned to:

- Capital projects
- Community services

<table>
<thead>
<tr>
<th><strong>Total Fund Balances</strong></th>
<th>Special Revenue Funds</th>
<th>Capital Projects Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 179,404</td>
<td>$ 250,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</strong></th>
<th>Special Revenue Funds</th>
<th>Capital Projects Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 179,404</td>
<td>$ 250,000</td>
</tr>
</tbody>
</table>
### CITY OF EMERYVILLE

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

#### Revenues

<table>
<thead>
<tr>
<th>Code</th>
<th>Measure B- VRF Reserve</th>
<th>Enforcement Reserve</th>
<th>1999 Revenue Bond</th>
<th>Marina Improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>$24,961</td>
<td>$24,961</td>
<td>$24,961</td>
<td>24,961</td>
</tr>
<tr>
<td><strong>Licenses and permits</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Intergovernmental</strong></td>
<td>49,763</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Charges for services</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Investment income</strong></td>
<td>1,160</td>
<td>-</td>
<td>1,399</td>
<td>1,399</td>
</tr>
<tr>
<td><strong>Rent</strong></td>
<td>-</td>
<td>-</td>
<td>593,718</td>
<td>593,718</td>
</tr>
<tr>
<td><strong>Contributions</strong></td>
<td>-</td>
<td>-</td>
<td>1,698,505</td>
<td>1,698,505</td>
</tr>
<tr>
<td><strong>Miscellaneous</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>50,923</td>
<td>-</td>
<td>1,699,904</td>
<td>646,735</td>
</tr>
</tbody>
</table>

#### Expenditures

**Current:**
- City council: -
- Information technology: -
- Non-departmental operations: -
- Police: -
- Fire: -
- Planning and building: -
- Economic development and housing: 2,600
- Property based improvement district: -
- Community services: -
- Child development: -
- Adult services: -
- Public works: -
- Capital outlay: -
- Debt service:
  - Principal retirement: -
  - Interest and fiscal charges: -

**Total Expenditures** | 2,600 | - | - | 153,447 |

**Excess (Deficiency) of Revenues Over (Under) Expenditures** | 48,323 | - | 1,699,904 | 493,288 |

#### Other Financing Sources (Uses)

| Transfers in | 131,081 | 250,000 | - | - |
| Transfers out | - | - | - | (24,961) |

**Total Other Financing Sources (Uses)** | 131,081 | 250,000 | - | (24,961) |

**Net Change in Fund Balances** | 179,404 | 250,000 | 1,699,904 | 468,327 |

**Fund Balances, Beginning of Year, as Previously Reported** | - | - | 183,325 | 3,386,731 |
**Restatements** | - | - | - | - |
**Fund Balances, Beginning of Year, as Restated** | - | - | 183,325 | 3,386,731 |

**Fund Balances, End of Year** | $179,404 | $250,000 | $1,883,229 | $3,855,058 |