

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** 2017/2018 (FY 2018)

**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? \$5,793,447 (page 42 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? \$6,808,344 (page 42 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?

\$1,946,950.90 was expended for the South Cove Parking Lot and Restroom Project in FY2018.

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.

Please refer to page 40 of CAFR; \$1,626,996 as of 6/30/18 (page 42 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, 2018**

Business-type Activities - Enterprise Funds

	Zero Waste	Marina Operations	Sanitary Sewer	Clean Storm Water
<b>Operating revenues:</b>				
Parking related revenues	\$ -	\$ -	\$ -	\$ -
Marina operations and maintenance	-	5,793,447	-	-
Sewer service fees	-	-	23,979,787	-
Clean storm water fees	-	-	-	2,061,279
Refuse service fees	45,004,548	-	-	-
Building permits	-	-	-	-
Other permits	-	-	-	-
Plan checking fees	-	-	-	-
Other fees	-	-	-	-
Equipment rentals service charge	-	-	-	-
Building maintenance	-	-	-	-
Central store service charge	-	-	-	-
Workers' compensation fees	-	-	-	-
Other revenues	10,532	-	-	-
<b>Total operating revenues</b>	<b>45,015,080</b>	<b>5,793,447</b>	<b>23,979,787</b>	<b>2,061,279</b>
<b>Operating expenses:</b>				
Personnel services	10,695,845	2,188,930	4,488,052	817,259
Employee benefits	8,478,040	1,575,990	3,563,305	658,731
Transportation	6,024,041	128,061	577,939	129,875
Repairs and maintenance	543,406	41,019	517,513	70,910
Materials and supplies	874,473	349,637	166,046	51,909
Utilities	626,753	529,205	27,263	6,019
Insurance	-	51,775	-	-
Specialized and professional services	11,121,871	846,325	838,219	252,659
Depreciation	313,484	460,399	2,919,617	634,979
Judgments and claims	-	-	-	-
Communication	10,872	19,119	25,059	1,399
General administration	2,747,397	617,883	156,048	360,353
<b>Total operating expenses</b>	<b>41,436,182</b>	<b>6,808,344</b>	<b>13,279,060</b>	<b>2,984,094</b>
Operating income (loss)	3,578,897	(1,014,897)	10,700,727	(922,816)
<b>Nonoperating revenues (expenses):</b>				
Investment earnings	107,095	24,920	101,830	2,504
Interest expense	(3,524)	(313,752)	-	-
Operating grants	-	499,672	-	-
Gain (loss) on disposal of capital assets	-	-	7,233	-
<b>Total nonoperating revenues (expenses)</b>	<b>103,571</b>	<b>210,840</b>	<b>109,063</b>	<b>2,504</b>
Income (loss) before transfers	3,682,469	(804,057)	10,809,790	(920,312)
Transfers in	-	-	119,081	1,062,977
Transfers out	(110,870)	(29,265)	(193,023)	(25,085)
Change in net position	3,571,599	(833,322)	10,735,848	117,580
Total net position - beginning	(5,038,439)	2,905,938	121,019,959	16,284,477
Total net position - beginning as restated	(7,251,451)	2,460,318	119,881,224	16,050,625
<b>Total net position - ending</b>	<b>\$ (3,679,852)</b>	<b>\$ 1,626,996</b>	<b>\$ 130,617,072</b>	<b>\$ 16,168,205</b>

The accompanying notes are an integral part of these financial statements