

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of San Mateo County Harbor District

Reporting Year: 2017

ID Number: 12114104000

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer


Signature

Accounting Manager
Title

Boomer Henthorne
Name (Please Print)

01/29/18
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/29/2018 2:36:28 PM

Supplement to the Annual Report of Special Districts

Special District ID Number:	12114104000
Name of District:	San Mateo County Harbor District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2016 | <input type="checkbox"/> October 2016 | <input type="checkbox"/> January 2017 | <input type="checkbox"/> April 2017 |
| <input type="checkbox"/> August 2016 | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017 |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017 | <input checked="" type="checkbox"/> June 2017 |

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 2,504,657
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount	N/A
Land and Equipment (Census Code G01)	\$	
Construction (Census Code F01)	\$	

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$ √

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 35,000
Construction (Census Code F87)	\$ 628,448

Hospital Enterprise	Amount	N/A
Land and Equipment (Census Code G36)	\$	
Construction (Census Code F36)	\$	
Waste Disposal Enterprise	Amount	
Land and Equipment (Census Code G80)	\$	
Construction (Census Code F80)	\$	
Water Enterprise	Amount	
Land and Equipment (Census Code G91)	\$	
Construction (Census Code F91)	\$	√

U.S. Bureau of the Census – Revised 10/2017

Special District of San Mateo County Harbor District
 Special Districts Financial Transactions Report
 General Information

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

District Mailing Address

Street 1 Has Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Mattusch"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Virginia"/>	<input type="text"/>	<input type="text" value="Chang Kiraly"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Bernardo"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Edmundo"/>	<input type="text"/>	<input type="text" value="Larenas"/>	<input type="text" value="Treasurer"/>
Member 5	<input type="text" value="Sabrina"/>	<input type="text"/>	<input type="text" value="Sabrina Brennan"/>	<input type="text" value="Commissioner"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="McGrath"/>	<input type="text" value="General Manager"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

Special District of San Mateo County Harbor District
 Special Districts Financial Transactions Report
 Harbor and Port Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues		
Marine Sales and Services		
R01.	Dockage	<input type="text"/>
R02.	Wharfage	<input type="text"/>
R03.	Storage, Demurrage and Space Rental	<input type="text"/>
R04.	Loading and Unloading	<input type="text"/>
R05.	Service Charges — Bulk Loader	<input type="text"/>
R06.	Service Charges — Cargo	<input type="text"/>
R07.	Stevedoring	<input type="text"/>
R08.	Other Marine Sales and Services	<input type="text"/>
Harbor Sales and Services		
R09.	Slip Rentals	<input type="text" value="3,206,453"/>
R10.	Launching Charges	<input type="text" value="96,086"/>
R11.	Fuel Sales	<input type="text"/>
R12.	Rents and Concessions	<input type="text" value="737,383"/>
R13.	Other Harbor Sales and Services	<input type="text" value="264,499"/>
R14.	Other Operating Revenues	<input type="text"/>
R15.	Total Operating Revenues	<input type="text" value="\$4,304,421"/>
Operating Expenses		
R16.	Operation and Security	<input type="text" value="4,421,712"/>
R17.	Maintenance	<input type="text" value="351,044"/>
R18.	Personnel Services	<input type="text"/>
R19.	Contractual Services	<input type="text" value="278,705"/>
R20.	Materials and Supplies	<input type="text"/>
R21.	General and Administrative Expenses	<input type="text" value="2,655,622"/>
R22.	Depreciation and Amortization Expenses	<input type="text" value="1,095,508"/>
R23.	Other Operating Expenses	<input type="text"/>
R24.	Total Operating Expenses	<input type="text" value="\$8,802,591"/>
R25.	Operating Income (Loss)	<input type="text" value="\$-4,498,170"/>
Nonoperating Revenues		
R26.	Investment Earnings	<input type="text" value="137,914"/>
Taxes and Assessments		
SD27.	Current Secured and Unsecured (1%)	<input type="text" value="6,391,412"/>
SD28.	Voter-Approved Taxes	<input type="text"/>
SD29.	Pass-through Property Taxes (ABX1 26)	<input type="text"/>
SD30.	Property Assessments	<input type="text"/>

SD31. Special Assessments	
SD32. Special Taxes	
SD33. Prior-Year Taxes and Assessments	
SD34. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R35. Aid for Construction	
R36. Other Intergovernmental – Federal	
Intergovernmental – State	
R37. Aid for Construction	
SD38. Homeowners Property Tax Relief	24,157
SD39. Timber Yield	
R40. In-Lieu Taxes	
R41. Other Intergovernmental – State	
R42. Intergovernmental – County	
R43. Intergovernmental – Other	92,955
R44. Gain on Disposal of Capital Assets	4,240
R45. Other Nonoperating Revenues	182,860
R46. Total Nonoperating Revenues	\$6,833,538
Nonoperating Expenses	
R47. Interest Expense	
R48. Loss on Disposal of Capital Assets	
R49. Other Nonoperating Expenses	59,667
R50. Total Nonoperating Expenses	\$59,667
R51. Income (Loss) Before Capital Contributions and Transfers	\$2,275,701
Capital Contributions (Current Fiscal Year)	
R52. Federal	
R53. State	
R54. County	
R55. Other Government	
R56. Other Capital Contributions	
R57. Total Current Fiscal Year Capital Contributions	\$0
R58. Transfers In	
R59. Transfers Out	
R60. Change in Net Position	\$2,275,701
R61. Net Position (Deficit), Beginning of Fiscal Year	35,566,317
R62. Adjustment	
R63. Reason for Adjustment	
R64. Net Position (Deficit), End of Fiscal Year	\$37,842,018
Net Position (Deficit)	
R65. Net Investment in Capital Assets	31,191,191
R66. Restricted	

R67. Unrestricted	6,650,827
R68. Total Net Position (Deficit)	\$37,842,018

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Special District of San Mateo County Harbor District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

Current Year Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	17,447,445	
R02. Restricted		
R03. Accounts Receivable (net)	186,288	
R04. Taxes Receivable		
R05. Interest Receivable (net)	43,484	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	98,174	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$17,775,391	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	13,081,020	
R17. Buildings and Improvements	43,231,053	
R18. Equipment	1,582,267	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	712,419	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-27,415,568	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$31,191,191	\$0
R27. Total Assets	\$48,966,582	\$0

Deferred Outflows of Resources			
R28.	Related to Pensions	1,632,913	
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,632,913	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$50,599,495	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	481,916	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	335,672	
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	262,741	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,080,329	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	250,467	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	4,497,813	
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1	3,061,091	
R59.	Other Noncurrent Liabilities 2	3,644,385	
R60.	Total Noncurrent Liabilities	\$11,453,756	\$0
R61.	Total Liabilities	\$12,534,085	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	223,392	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$223,392	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$12,757,477	\$0
R66.	Total Net Position (Deficit)	\$37,842,018	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	31,191,191	
R68.	Restricted		
R69.	Unrestricted	6,650,827	
R70.	Total Net Position (Deficit)	\$37,842,018	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$50,599,495	\$0

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Special District of San Mateo County Harbor District
Special Districts Financial Transactions Report
Appropriations Limit Information

- CHECKERRORS: If (R01) Appropriations Limit is empty, footnote is required.
- CHECKERRORS: If (R02) Total Annual Appropriations Subject to the Limit is empty, footnote is required

Fiscal Year: 2017

Current Year Prior Year

R01. Appropriations Limit	<input type="text"/>	*fn
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>	*fn
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>	

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Special District of San Mateo County Harbor District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
HarborPortEnterpriseFund	(R13)OtherHarborSalesandServices	Recreational vehicles, events and permits, other operating revenues.
HarborPortEnterpriseFund	(R43)IntergovernmentalOther	SAVE grant.
HarborPortEnterpriseFund	(R45)OtherNonoperatingRevenues	Termination benefits and miscellaneous.
HarborPortEnterpriseFund	(R49)OtherNonoperatingExpenses	Payments to other agencies.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Unavailable revenue.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Unavailable revenue.
ProprietaryFunds	(R59)Entpr-OtherNoncurrentLiabilities2	Termination benefits payable.
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District is exempt from preparing a board approved appropriation limit set forth in the provisions of California Constitutional Article XIII B due to the provision in Health and Safety Code section 2072 (b) "this section shall not apply to a district which existed on January 1, 1978, and that did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of twelve and one-half cents (\$0.125 per one hundred dollars of assessed value."
AppropriationsLimitInformation	(R02) TotalAnnualAppropriationsSubjecttotheLimit	The District is exempt from preparing a board approved appropriation limit set forth in the provisions of California Constitutional Article XIII B due to the provision in Health and Safety Code section 2072 (b) "this section shall not apply to a district which existed on January 1, 1978, and that did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of twelve and one-half cents (\$0.125 per one hundred dollars of assessed value."