

January 31, 2023

Jim Pruett
General Manager
San Mateo County Harbor District
504 Avenue Alhambra, Second Floor
El Granada, CA 94018

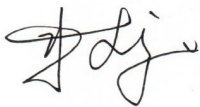
Dear Mr. Pruett:

We are pleased to enclose the California State Controller's Annual Special Districts Transactions Report for the San Mateo County Harbor District for the fiscal year ended June 30, 2022. We have not audited the data as provided by the District in preparing the report as noted in the enclosed compilation report that is for your records.

Please have the District's Fiscal Officer electronically sign cover page to complete the submission of the report on or before **January 31, 2023**. In addition, email a copy of your audited financial statements to SDSupport@sco.ca.gov. A copy of the report is also enclosed for your files.

We appreciate this opportunity to serve you. If you have any questions or need additional information, please do not hesitate to call.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Grace Zhang', is written over a light gray rectangular background.

Grace Zhang

GZ :hm

Enclosures

Special District Name: San Mateo County Harbor District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2022

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="William"/>	<input type="text"/>	<input type="text" value="Zemke"/>	<input type="text" value="Vice President/ Secretary"/>
Member 2	<input type="text" value="Edmundo"/>	<input type="text"/>	<input type="text" value="Larenas"/>	<input type="text" value="Commissioner"/>
Member 3	<input type="text" value="Nancy"/>	<input type="text"/>	<input type="text" value="Reyering"/>	<input type="text" value="President"/>
Member 4	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Mattusch"/>	<input type="text" value="Treasurer"/>
Member 5	<input type="text" value="Virginia"/>	<input type="text"/>	<input type="text" value="Chang Kiraly"/>	<input type="text" value="Commissioner"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Jim"/>	<input type="text"/>	<input type="text" value="Pruett"/>	<input type="text" value="General Manager"/>	<input type="text" value="jpruett@smharbor.com"/>
Officials	<input type="text"/>	<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

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?
City name:
County name:
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

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

Fiscal Year: 2022

Operating Revenues

Marine Sales and Services

R01.	Dockage	
R02.	Wharfage	
R03.	Storage, Demurrage and Space Rental	
R04.	Loading and Unloading	
R05.	Service Charges — Bulk Loader	
R06.	Service Charges — Cargo	
R07.	Stevedoring	
R08.	Other Marine Sales and Services	

Harbor Sales and Services

R09.	Slip Rentals	3,401,211
R10.	Launching Charges	140,868
R11.	Fuel Sales	
R12.	Rents and Concessions	689,773
R13.	Other Harbor Sales and Services	93,375
R14.	Other Operating Revenues	
R15.	Total Operating Revenues	\$4,325,227

Operating Expenses

R16.	Operation and Security	4,370,337
R17.	Maintenance	170,379
R18.	Personnel Services	
R19.	Contractual Services	123,633
R20.	Materials and Supplies	
R21.	General and Administrative Expenses	1,742,289
R22.	Depreciation and Amortization Expenses	1,193,125
R23.	Other Operating Expenses	4,830
R24.	Total Operating Expenses	\$7,604,593
R25.	Operating Income (Loss)	\$-3,279,366

Nonoperating Revenues

R26.	Investment Income	187,571
R26.5	Rents, Leases, Concessions, and Royalties	

Taxes and Assessments

SD27.	Current Secured and Unsecured (1%)	9,556,972
SD28.	Voter-Approved Taxes	
SD29.	Pass-through Property Taxes (ABX1 26)	
SD30.	Property Assessments	
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	19,753
SD39.	Timber Yield	
R40.	In-Lieu Taxes	
R41.	Other Intergovernmental – State	

R42.	Intergovernmental – County	31,191
R43.	Intergovernmental – Other	
R44.	Gain on Disposal of Capital Assets	0
R45.	Other Nonoperating Revenues	163,468
R46.	Total Nonoperating Revenues	\$9,958,955
Nonoperating Expenses		
R47.	Interest Expense	
R48.	Loss on Disposal of Capital Assets	
R49.	Other Nonoperating Expenses	88,654
R50.	Total Nonoperating Expenses	\$88,654
R51.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$6,590,935
Capital Contributions		
R52.	Federal	
R53.	State	
R54.	County	
R55.	Other Government	
R56.	Other Capital Contributions	
R57.	Total Capital Contributions	\$0
R58.	Transfers In	
R59.	Transfers Out	
Special and Extraordinary Items		
R59.5	Special Item	
R59.6	Extraordinary Item	
R59.7	Total Special and Extraordinary Items	\$0
R60.	Change in Net Position	\$6,590,935
R61.	Net Position (Deficit), Beginning of Fiscal Year	\$47,220,261
R62.	Adjustment	
R63.	Reason for Adjustment	
R64.	Net Position (Deficit), End of Fiscal Year	\$53,811,196
Net Position (Deficit)		
R65.	Net Investment in Capital Assets	41,123,913
R66.	Restricted	
R67.	Unrestricted	12,687,283
R68.	Total Net Position (Deficit)	\$53,811,196

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

Fiscal Year: 2022

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	20,896,148	
R02. Restricted		
R03. Accounts Receivable (net)	527,871	
R04. Taxes Receivable		
R05. Interest Receivable (net)	55,505	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	174,837	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$21,654,361	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	14,385,155	
R17. Buildings and Improvements	47,579,907	
R18. Equipment	2,760,163	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	6,960,322	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-32,665,230	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	2,103,596	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$41,123,913	\$0
R27. Total Assets	\$62,778,274	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	1,265,065	
R28.5 Related to OPEB	344,849	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$1,609,914	\$0
R31. Total Assets and Deferred Outflows of Resources	\$64,388,188	\$0
Liabilities		
Current Liabilities		
R32. Accounts Payable	396,036	
R33. Contracts and Retainage Payable		
R34. Interest Payable		

R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	398,995	
R38.	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	117,562	
R42.	Other Current Liabilities 2	75,380	
R43.	Total Current Liabilities	\$987,973	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances		
R45.	Compensated Absences	472,056	
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		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	285,821	
R57.	Net OPEB Liability	2,764,384	
R58.	Other Noncurrent Liabilities 1	2,728,363	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$6,250,624	\$0
R61.	Total Liabilities	\$7,238,597	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	940,971	
R62.5	Related to OPEB	317,374	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases	2,080,050	
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$3,338,395	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$10,576,992	\$0
R66.	Total Net Position (Deficit)	\$53,811,196	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	41,123,913	
R68.	Restricted		
R69.	Unrestricted	12,687,283	
R70.	Total Net Position (Deficit)	\$53,811,196	\$0

Special District Name: San Mateo County Harbor District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2022

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

Special District Name: San Mateo County Harbor District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port			4,325,227	
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$4,325,227	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port			9,958,955	
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$9,958,955	
R36.5 Total Revenues	\$0	\$0	\$14,284,182	\$14,284,182
Governmental Expenditures				
R37. General				
R38. Special Revenue				
R39. Debt Service				
R40. Capital Projects				
R41. Permanent				
R42. Transportation				

R43.	Total Governmental Expenditures	\$0			
	Internal Service Expenses				
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
	Enterprise Expenses				
	Operating Expenses				
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port			7,604,593	
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$7,604,593	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port			88,654	
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$88,654	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$7,693,247	\$7,693,247
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$6,590,935	\$6,590,935
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$47,220,261	\$47,220,261
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$53,811,196	\$53,811,196
	Assets				
R79.	Total Current Assets			21,654,361	21,654,361
R80.	Total Noncurrent Assets			41,123,913	41,123,913
R81.	Total Assets	\$0	\$0	\$62,778,274	\$62,778,274
	Liabilities				
R82.	Total Current Liabilities			987,973	987,973
R83.	Total Noncurrent Liabilities			6,250,624	6,250,624
R84.	Total Liabilities	\$0	\$0	\$7,238,597	\$7,238,597
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$53,811,196	\$53,811,196

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
HarborPortEnterpriseFund	(R13)OtherHarborSalesandServices	Other harbor sales and services consist of events/permit sales and misc. operating revenue in FY22
HarborPortEnterpriseFund	(R16)OperationandSecurity	Overall operating expenses for FY22 saw a decrease across the board in multiple departments e.g., salaries & benefits, utilities, and operating expenses to maintain the districts.
HarborPortEnterpriseFund	(R17)Maintenance	Repairs and Maintenance for Pillar Point Harbor & Oyster Point Marina saw a major decrease in FY22 which contributed to the variance we are seeing here.
HarborPortEnterpriseFund	(R19)ContractualServices	Contractual services for Pillar Point Harbor & Oyster Point Marina saw a major decrease in FY22 which contributed to the variance we are seeing here.
HarborPortEnterpriseFund	(R21)GeneralandAdministrativeExpenses	General and Administrative expenses saw a decrease in FY22 due to less salaries and benefits paid out and no elections held. In FY21 there were election expenses incurred of 437k as opposed to none in FY22.
HarborPortEnterpriseFund	(R23)OtherOperatingExpenses	COVID-19 Expenditures.
HarborPortEnterpriseFund	(R45)OtherNonoperatingRevenues	Misc. revenue and termination benefits \$122,718 is State of California COVID-19 relief.
HarborPortEnterpriseFund	(R49)OtherNonoperatingExpenses	Payments to other agencies in FY22
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	Construction in progress funds include projects that were recently approved and funded e.g., RV Park Restrooms, Surfers Beach Pilot Restoration, West Trail Shoreline project, and Vessel & Vehicle Replacement.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Lease receivable during implementation of GASB 87.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued Payroll
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Unearned revenue.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Unearned revenue
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.

Total Footnote: 15



ACCOUNTANTS COMPILATION REPORT

To the Board of Commissions of
the San Mateo County Harbor District,
South San Francisco, California

Management is responsible for the accompanying Annual Financial Transactions Report of the San Mateo County Harbor District, as of and for the year ended June 30, 2022, included in the accompanying prescribed form in accordance with the requirements of Government Code Section 53891 and the California State Controller's Office's Special Districts Financial Transactions Report Instructions dated 11/2022. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial information included in the accompanying Annual Financial Transactions Report prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying Annual Financial Transactions Report prescribed form.

The financial information included in the accompanying Annual Financial Transactions Report prescribed form are presented in accordance with the requirements of the California State Controller's Office, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has omitted the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America, because such disclosures are not a requirement of the Annual Financial Transactions Report prescribed form.

This report is intended solely for the information and use of the District and the California State Controller's Office, and is not intended to be and should not be used by anyone other than these specified parties.

Maze & Associates

Pleasant Hill, California
January 31, 2023

Accountancy Corporation
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Pleasant Hill, CA 94523

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