

**San Mateo County Harbor District**  
**Special Districts Financial Transactions Report - Harbor and Port Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

Fiscal Year 2016

**Operating Revenues**

**Marine**

Dockage	
Wharfage	
Storage, Demurrage and Space Rental	
Loading and Unloading	
Service Charges - Bulkloader	
Service Charges - Cargo	
Stevedoring	
Other Sales and Services	

**Harbor**

Slip Rentals	3,118,852
Launching Charges	106,722
Fuel Sales	
Rents and Concessions	747,306
Other Sales and Services	362,695
<b>Total Operating Revenues</b>	<b>\$4,335,575</b>

**Operating Expenses**

Operating and Security	4,168,889
Maintenance	220,750
Administration and General	1,908,464
Depreciation and Amortization	1,114,504
Other Operating Expenses	10,585
<b>Total Operating Expenses</b>	<b>\$7,423,192</b>
<b>Operating Income (Loss)</b>	<b>(\$3,087,617)</b>

**Non-Operating Revenues**

Interest Income	123,968
Rents, Leases and Franchises	

**Taxes and Assessments**

Current Secured and Unsecured (1%)	5,949,349
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	

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**Federal**

Aid for Construction	
Other Federal	

**State**

Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	15,983
Timber Yield	194
State Other and In-Lieu Taxes	

**Other Governmental Agencies**

Redevelopment Pass-Through	
Other	
Other Non-Operating Revenues	

**Total Non-Operating Revenues** \$6,089,494

**Non-Operating Expenses**

Interest on Long-Term Debt	205,049
Other Interest	
Other Non-Operating Expenses	913,777

**Total Non-Operating Expenses** \$1,118,826

**Non-Operating Income (Loss)** \$4,970,668

**Income (Loss) Before Operating Transfers** \$1,883,051

Operating Transfers In (Intra-District) 0

Operating Transfers Out (Intra-District) 0

**Net Income (Loss)** \$1,883,051

**Fund Equity, Beginning of Period** \$46,763,077

**Contributed Capital**

Federal	
State	
Other Governmental Agencies	
Non-Governmental Agencies	
Prior Year Adjustments	-13,079,811
Residual Equity Transfers	
Other	

**Fund Equity, End of Period** \$35,566,317

**Special Districts Financial Transactions Report  
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Check Errors

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**San Mateo County Harbor District**

**Special Districts Financial Transactions Report  
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
<b>Consolidation of Fund Equities</b>				
<b>Non-Enterprise Activities</b>	\$0	\$0	\$0	
<b>Enterprise Fund Equities</b>				
Airport				\$0
Electric				\$0
Harbor and Port				\$35,566,317
Hospital				\$0
Waste Disposal				\$0
Water				\$0
<b>Total Ending Fund Equities</b>	\$0	\$0	\$0	\$35,566,317

	Transfers In A	Transfers Out B	Net C
<b>Consolidation of Transfers In and Transfer Out</b>			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
<b>Enterprise Activities</b>			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
<b>Total</b>	\$0	\$0	\$0

## Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Check Errors

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View All Debts

### San Mateo County Harbor District

## Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year 2016

District-wide or Improvement District/Zone	District-wide	
Improvement/Zone (If Applicable)		
Type of Debt	Other Long-Term Indebtedness	
Activity	Harbor and Port Enterprise	
Purpose of Issue	Admin Office Lease	
Nature of Revenue Pledged	Lease Payments	
Percent of Pledge		100.00
Year of Authorization		2015
Principal Amount Authorized		262,800
Principal Amount Issued		262,800
Beginning Maturity Date		2015
Ending Maturity Date		2018
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>		
Adjustments - Increase (Decrease)		255,800
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		84,300
Principal Amount Defeased During Fiscal Year		
<b>Principal Amount Unmatured, End of Fiscal Year</b>		<b>\$171,500</b>
Principal Amount in Default, End of Fiscal Year		
Interest in Default, End of Fiscal Year		
Amount Held in Bond Reserve		

## Special Districts Financial Transactions Report - Long-Term Debt

Construction Financed by the United States and/or the State of California

Check Errors

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### San Mateo County Harbor District

## Special Districts Financial Transactions Report - Long-Term Debt

Construction Financed by the United States and/or the State of California

Fiscal Year                      2016

Type of Debt	State of California	
Activity	Harbor and Port Enterprise	
Purpose of Debt	Construct Facilities	
<b>Maximum Repayment, Beginning of Fiscal Year</b>		\$15,384,252
Adjustments - Increase (Decrease)		-15,384,252
<b>Maximum Repayment, End of Fiscal Year</b>		\$0
Amount Received to Date		
Amount Expended to Date on Behalf of District		
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>		\$5,933,269
Adjustments - Increase (Decrease)		
Principal Amount Received During Fiscal Year		
Principal Amount Matured During Fiscal Year		5,933,269
<b>Principal Amount Unmatured, End of Fiscal Year</b>		\$0
Principal Amount Delinquent		
Interest Amount Delinquent		
Interest Amount Accrued		

**San Mateo County Harbor District**

**Special Districts Financial Transactions Report - Consolidated Balance Sheet**

**Assets**

<b>Fiscal Year</b>	<b>2016</b>	<b>General and Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Enterprise Funds</b>	<b>General Fixed Assets</b>	<b>General Long-Term Debt</b>	<b>Total Memorandum Only</b>
<b>Assets</b>								
Cash and Cash Equivalents					14,595,362			\$14,595,362
Taxes Receivable								\$0
Interest Receivable					29,743			\$29,743
Accounts Receivable					202,575			\$202,575
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets					184,834			\$184,834
Lease Payments Receivable								\$0
Unearned Finance Charges								\$0
Investments								\$0
Restricted Assets								\$0
Deferred Charges								\$0
Unamortized Discount on Long-Term Debt								\$0
Other Assets					1,255,088			\$1,255,088
<b>Fixed Assets</b>								
Land					13,081,020			\$13,081,020
Buildings and Improvements					44,799,581			\$44,799,581
Equipment								\$0
Construction in Progress					83,971			\$83,971
<b>Total Fixed Assets</b>					\$57,964,572	\$0		\$57,964,572
Accumulated Depreciation					26,341,321			\$26,341,321
<b>Net Fixed Assets</b>					\$31,623,251	\$0		\$31,623,251
<b>Other Debits</b>								
Amount Available in Debt Service Funds								\$0
Amount to be Provided								\$0
<b>Total Assets</b>		\$0	\$0	\$0	\$47,890,853	\$0	\$0	\$47,890,853

**San Mateo County Harbor District**  
**Special Districts Financial Transactions Report - Consolidated Balance Sheet**

**Liabilities and Equity**

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
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**Liabilities and Equity**

Accounts/Warrants Payable				290,711			\$290,711
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities				342,991			\$342,991
Compensated Absences Payable				216,971			\$216,971
Due to Other Governments							\$0
Due to Other Funds							\$0

**Long-Term Debt**

General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness				171,500			\$171,500
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue				3,446,803			\$3,446,803
All Other Non-Current Liabilities				7,855,560			\$7,855,560

**Total Liabilities**

	\$0	\$0	\$0	\$12,324,536		\$0	\$12,324,536
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**Fund Equity**

Contributed Capital				31,623,251			\$31,623,251
Investments in General Fixed Assets							\$0

**Retained Earnings**

Reserved							\$0
Unreserved				3,943,066			\$3,943,066

**Fund Balances**

Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0

**Total Fund Equity**

	\$0	\$0	\$0	\$35,566,317	\$0		\$35,566,317
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**Total Liabilities and Fund Equity**

	\$0	\$0	\$0	\$47,890,853	\$0	\$0	\$47,890,853
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**San Mateo County Harbor District**

**Special Districts Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
<b>Harbor and Port Revenues, Expenses and Changes in Fund Equity</b>			
Other Sales and Services	A		The District experienced an increase in recreational vehicle lot fees, and an increase in event/permit fees in FY15-16.
Prior Year Adjustments	A		Preparer stated that the beginning balance is incorrect due to incorrect reporting in the prior year. - 2,817,811 to correct the beginning balance. SCO. - 10,262,000 fixed asset prior period adjustment.
<b>Long-Term Debt - General Obligation, Revenue, COPS and Other</b>			
Adjustments - Increase (Decrease)	A	DEBT_TYPE = 'Other Long-Term Indebtedness' and PURPOSE_ISSUE = 'Admin Office Lease' and ACTIVITY_CODE = 'Harbor and Port Enterprise' and RECORD_NUMBER = 1	Principal Amount Unmatured, Beginning of Fiscal Year. SCO.
<b>Long-Term Debt - Construction Financed by the United States and/or the State of California</b>			
Maximum Repayment, Adjustments - Increase (Decrease)	A	DEBT_TYPE = 'State of California' and ACTIVITY_CODE = 'Harbor and Port Enterprise' and DEBT_PURPOSE = 'Construct Facilities'	During FY15-16 the entire balance was paid off.