

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of San Mateo County Harbor District

Reporting Year: 2019

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

Julie van Hoff
Signature

DIRECTOR OF ADMINISTRATIVE SERVICES
Title

JULIE VAN HOFF
Name (Please Print)

01-17-2020
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 1/17/2020 10:12:41 AM

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 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input checked="" type="checkbox"/> June 2019 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

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

| Airport Enterprise | Amount |
|--------------------------------------|--------|
| Land and Equipment (Census Code G01) | \$ N/A |
| 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) | \$ 1,331,628 |
| Construction (Census Code F87) | \$ 962,308 |

| Hospital Enterprise | Amount |
|--------------------------------------|--------|
| Land and Equipment (Census Code G36) | \$ N/A |
| 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) | \$ |

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

Fiscal Year: 2019

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="Sabrina"/> | <input type="text"/> | <input type="text" value="Brennan"/> | <input type="text" value="President"/> |
| Member 2 | <input type="text" value="Edmundo"/> | <input type="text"/> | <input type="text" value="Larenas"/> | <input type="text" value="Vice President"/> |
| Member 3 | <input type="text" value="Nancy"/> | <input type="text"/> | <input type="text" value="Reyering"/> | <input type="text" value="Secretary"/> |
| 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 Kiraty"/> | <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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 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

Fiscal Year: 2019

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 | 3,371,484 |
| R10. | Launching Charges | 133,420 |
| R11. | Fuel Sales | |
| R12. | Rents and Concessions | 564,693 |
| R13. | Other Harbor Sales and Services | 231,942 |
| R14. | Other Operating Revenues | |
| R15. | Total Operating Revenues | \$4,301,539 |

Operating Expenses

| | | |
|------|--|---------------------|
| R16. | Operation and Security | 5,075,857 |
| R17. | Maintenance | 847,833 |
| R18. | Personnel Services | |
| R19. | Contractual Services | 396,453 |
| R20. | Materials and Supplies | |
| R21. | General and Administrative Expenses | 2,830,265 |
| R22. | Depreciation and Amortization Expenses | 1,111,023 |
| R23. | Other Operating Expenses | |
| R24. | Total Operating Expenses | \$10,261,431 |
| R25. | Operating Income (Loss) | \$-5,959,892 |

Nonoperating Revenues

| | | |
|-----------------------------|--|-----------|
| R26. | Investment Earnings | 364,360 |
| Taxes and Assessments | | |
| SD27. | Current Secured and Unsecured (1%) | 7,807,096 |
| 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 | 23,673 |
| SD39. | Timber Yield | |
| R40. | In-Lieu Taxes | |
| R41. | Other Intergovernmental – State | |
| R42. | Intergovernmental – County | |
| R43. | Intergovernmental – Other | 231,781 |
| R44. | Gain on Disposal of Capital Assets | |
| R45. | Other Nonoperating Revenues | 6,047 |
| R46. | Total Nonoperating Revenues | \$8,432,957 |
| | Nonoperating Expenses | |
| R47. | Interest Expense | |
| R48. | Loss on Disposal of Capital Assets | 90,725 |
| R49. | Other Nonoperating Expenses | 378,396 |
| R50. | Total Nonoperating Expenses | \$469,121 |
| R51. | Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$2,003,944 |
| | 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 | \$2,003,944 |
| R61. | Net Position (Deficit), Beginning of Fiscal Year | \$39,986,759 |
| R62. | Adjustment | |
| R63. | Reason for Adjustment | |
| R64. | Net Position (Deficit), End of Fiscal Year | \$41,990,703 |
| | Net Position (Deficit) | |
| R65. | Net Investment in Capital Assets | 32,003,221 |
| R66. | Restricted | |
| R67. | Unrestricted | 9,987,482 |
| R68. | Total Net Position (Deficit) | \$41,990,703 |

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

Fiscal Year: 2019

| | Enterprise | Internal Service |
|--|---------------------|------------------|
| Assets | | |
| Current Assets | | |
| Cash and Investments | | |
| R01. Unrestricted | 17,628,959 | |
| R02. Restricted | | |
| R03. Accounts Receivable (net) | 279,434 | |
| R04. Taxes Receivable | | |
| R05. Interest Receivable (net) | 101,836 | |
| R06. Due from Other Funds | | |
| R07. Due from Other Governments | | |
| R08. Inventories | | |
| R09. Prepaid Items | 290,176 | |
| R10. Other Current Assets 1 | | |
| R11. Other Current Assets 2 | | |
| R12. Total Current Assets | \$18,300,405 | \$0 |
| Noncurrent Assets | | |
| R13. Cash and Investments, Restricted | | |
| R14. Investments | | |
| R15. Loans, Notes, and Contracts Receivable | | |
| Capital Assets | | |
| R16. Land | 14,385,155 | |
| R17. Buildings and Improvements | 43,419,399 | |
| R18. Equipment | 2,583,547 | |
| R18.5 Infrastructure | | |
| R19. Intangible Assets – Amortizable | | |
| R20. Construction in Progress | 844,566 | |
| R21. Intangible Assets – Nonamortizable | | |
| R22. Other Capital Assets | | |
| R23. Less: Accumulated Depreciation/Amortization | -29,229,446 | |
| R23.5 Net Pension Asset | | |
| R23.6 Net OPEB Asset | | |
| R24. Other Noncurrent Assets 1 | | |
| R25. Other Noncurrent Assets 2 | | |
| R26. Total Noncurrent Assets | \$32,003,221 | \$0 |
| R27. Total Assets | \$50,303,626 | \$0 |
| Deferred Outflows of Resources | | |
| R28. Related to Pensions | 3,708,384 | |
| R28.5 Related to OPEB | 94,827 | |
| R28.6 Related to Debt Refunding | | |
| R29. Other Deferred Outflows of Resources | | |
| R30. Total Deferred Outflows of Resources | \$3,803,211 | \$0 |

| | | | |
|-------|--|--------------|-----|
| R31. | Total Assets and Deferred Outflows of Resources | \$54,106,837 | \$0 |
| | Liabilities | | |
| | Current Liabilities | | |
| R32. | Accounts Payable | 310,944 | |
| R33. | Contracts and Retainage Payable | | |
| R34. | Interest Payable | | |
| R35. | Due to Other Funds | | |
| R36. | Due to Other Governments | | |
| R37. | Deposits and Advances | 385,326 | |
| 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 | 33,786 | |
| R42. | Other Current Liabilities 2 | 265,486 | |
| R43. | Total Current Liabilities | \$995,542 | \$0 |
| | Noncurrent Liabilities | | |
| R44. | Deposits and Advances, Net of Current Portion | | |
| R45. | Compensated Absences, Net of Current Portion | 278,490 | |
| 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 | 4,831,495 | |
| R57. | Net OPEB Liability | 2,657,622 | |
| R58. | Other Noncurrent Liabilities 1 | 2,928,000 | |
| R59. | Other Noncurrent Liabilities 2 | | |
| R60. | Total Noncurrent Liabilities | \$10,695,607 | \$0 |
| R61. | Total Liabilities | \$11,691,149 | \$0 |
| | Deferred Inflows of Resources | | |
| R62. | Related to Pensions | 424,985 | |
| R62.5 | Related to OPEB | | |
| R62.6 | Related to Debt Refunding | | |
| R63. | Other Deferred Inflows of Resources | | |
| R64. | Total Deferred Inflows of Resources | \$424,985 | \$0 |
| R65. | Total Liabilities and Deferred Inflows of Resources | \$12,116,134 | \$0 |
| R66. | Total Net Position (Deficit) | \$41,990,703 | \$0 |
| | Net Position (Deficit) | | |
| R67. | Net Investment in Capital Assets | 32,003,221 | |
| R68. | Restricted | | |
| R69. | Unrestricted | 9,987,482 | |

| | | | |
|------|---|--------------|-----|
| R70. | Total Net Position (Deficit) | \$41,990,703 | \$0 |
| R71. | Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit) | \$54,106,837 | \$0 |

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

Fiscal Year: 2019

| | |
|---|----------------------|
| 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 of San Mateo County Harbor District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

| | 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 | | | 4,301,539 | |
| R15. Hospital | | | | |
| R16. Sewer | | | | |
| R17. Solid Waste | | | | |
| R18. Transit | | | | |
| R19. Water | | | | |
| R20. Other Enterprise | | | | |
| R21. Conduit | | | | |
| R22. Transportation | | | | |
| R23. Total Operating Revenues | | | \$4,301,539 | |
| Non-Operating Revenues | | | | |
| R24. Airport | | | | |
| R25. Electric | | | | |
| R26. Gas | | | | |
| R27. Harbor and Port | | | 8,432,957 | |
| R28. Hospital | | | | |
| R29. Sewer | | | | |
| R30. Solid Waste | | | | |
| R31. Transit | | | | |
| R32. Water | | | | |
| R33. Other Enterprise | | | | |
| R34. Conduit | | | | |
| R35. Transportation | | | | |
| R36. Total Non-Operating Revenues | | | \$8,432,957 | |
| R36.5 Total Revenues | \$0 | \$0 | \$12,734,496 | \$12,734,496 |

| 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 | | 10,261,431 | |
| R51. | Hospital | | | |
| R52. | Sewer | | | |
| R53. | Solid Waste | | | |
| R54. | Transit | | | |
| R55. | Water | | | |
| R56. | Other Enterprise | | | |
| R57. | Conduit | | | |
| R58. | Transportation | | | |
| R59. | Total Operating Expenses | | \$10,261,431 | |
| Non-Operating Expenses | | | | |
| R60. | Airport | | | |
| R61. | Electric | | | |
| R62. | Gas | | | |
| R63. | Harbor and Port | | 469,121 | |
| R64. | Hospital | | | |
| R65. | Sewer | | | |
| R66. | Solid Waste | | | |
| R67. | Transit | | | |
| R68. | Water | | | |
| R69. | Other Enterprise | | | |
| R70. | Conduit | | | |
| R71. | Transportation | | | |
| R72. | Total Non-Operating Expenses | | \$469,121 | |
| R72.5 | Total Expenditures/Expenses | \$0 | \$0 | \$10,730,552 |
| R73. | Transfer In | | | |
| R74. | Transfer Out | | | |

| | | | | | |
|--------------------|--|-----|-----|--------------|--------------|
| R75. | Change in Fund Balance/Net Position | \$0 | \$0 | \$2,003,944 | \$2,003,944 |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$0 | \$0 | \$39,986,759 | \$39,986,759 |
| R77. | Adjustments | | | | |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$0 | \$0 | \$41,990,703 | \$41,990,703 |
| Assets | | | | | |
| R79. | Total Current Assets | | | 18,300,405 | 18,300,405 |
| R80. | Total Noncurrent Assets | | | 32,003,221 | 32,003,221 |
| R81. | Total Assets | \$0 | \$0 | \$50,303,626 | \$50,303,626 |
| Liabilities | | | | | |
| R82. | Total Current Liabilities | | | 995,542 | 995,542 |
| R83. | Total Noncurrent Liabilities | | | 10,695,607 | 10,695,607 |
| R84. | Total Liabilities | \$0 | \$0 | \$11,691,149 | \$11,691,149 |
| R85. | Total Fund Balance/Net Position (Deficit) | \$0 | \$0 | \$41,990,703 | \$41,990,703 |

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

| Fiscal Year: 2019 | | |
|--------------------------------|---|---|
| FORM DESC | FIELD NAME | FOOTNOTES |
| HarborPortEnterpriseFund | (R13)OtherHarborSalesandServices | Recreational vehicles, events and permits and other operating revenues. |
| HarborPortEnterpriseFund | (R17)Maintenance | Decreased mainly because of a large one-time repairs and maintenance expense at Pillar Point Harbor for the destruction of Romeo Pier, which occurred last fiscal year. |
| HarborPortEnterpriseFund | (R21)GeneralandAdministrativeExpenses | Elections expense increased. |
| HarborPortEnterpriseFund | (R43)IntergovernmentalOther | Grants. |
| HarborPortEnterpriseFund | (R45)OtherNonoperatingRevenues | Miscellaneous Revenue. |
| HarborPortEnterpriseFund | (R49)OtherNonoperatingExpenses | Payments to other agencies, claims expense, and termination benefits. |
| ProprietaryFunds | (R18)Entpr-Equipment | Additions for transformers for docks |
| ProprietaryFunds | (R20)Entpr-ConstructioninProgress | Electric Transformers project, Admin Office Land, PPH Office Roof Replacement, PPH Lessee Sidewalk projects transferred out of CIP |
| ProprietaryFunds | (R32)Entpr-AccountsPayable | Reduced year end expenditures then prior year |
| ProprietaryFunds | (R41)Entpr-OtherCurrentLiabilities1 | Accrued payroll. |
| ProprietaryFunds | (R42)Entpr-OtherCurrentLiabilities2 | Unearned Revenue. |
| ProprietaryFunds | (R43)Entpr-TotalCurrentLiabilities | Reduced year end expenditures then prior year |
| 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