

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

Reporting Year: 2021

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="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="Vice 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="President"/>
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 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

Reporting Year: 2021

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	3,311,696
R10.	Launching Charges	159,557
R11.	Fuel Sales	
R12.	Rents and Concessions	578,424
R13.	Other Harbor Sales and Services	105,146
R14.	Other Operating Revenues	
R15.	Total Operating Revenues	\$4,154,823

Operating Expenses

R16.	Operation and Security	6,342,016
R17.	Maintenance	408,201
R18.	Personnel Services	
R19.	Contractual Services	308,739
R20.	Materials and Supplies	
R21.	General and Administrative Expenses	2,792,564
R22.	Depreciation and Amortization Expenses	1,138,018
R23.	Other Operating Expenses	87,213
R24.	Total Operating Expenses	\$11,076,751
R25.	Operating Income (Loss)	\$-6,921,928

Nonoperating Revenues

R26.	Investment Earnings	238,120
Taxes and Assessments		
SD27.	Current Secured and Unsecured (1%)	8,772,830
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		23,427
SD39.	Timber Yield		
R40.	In-Lieu Taxes		
R41.	Other Intergovernmental – State		
R42.	Intergovernmental – County		131,546
R43.	Intergovernmental – Other		
R44.	Gain on Disposal of Capital Assets		7,300
R45.	Other Nonoperating Revenues		5,952
R46.	Total Nonoperating Revenues		\$9,179,175
	Nonoperating Expenses		
R47.	Interest Expense		
R48.	Loss on Disposal of Capital Assets		
R49.	Other Nonoperating Expenses		243,888
R50.	Total Nonoperating Expenses		\$243,888
R51.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$2,013,359
	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		\$2,013,359
R61.	Net Position (Deficit), Beginning of Fiscal Year		\$45,206,902
R62.	Adjustment		
R63.	Reason for Adjustment		
R64.	Net Position (Deficit), End of Fiscal Year		\$47,220,261
	Net Position (Deficit)		
R65.	Net Investment in Capital Assets		32,549,754
R66.	Restricted		
R67.	Unrestricted		14,670,507
R68.	Total Net Position (Deficit)		\$47,220,261

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

Reporting Year: 2021

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	23,257,015	
R02. Restricted		
R03. Accounts Receivable (net)	590,333	
R04. Taxes Receivable		
R05. Interest Receivable (net)	54,409	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	21,037	
R10. Other Current Assets 1	108,842	
R11. Other Current Assets 2		
R12. Total Current Assets	\$24,031,636	\$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	44,558,744	
R18. Equipment	2,638,571	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	2,439,389	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-31,472,105	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$32,549,754	\$0
R27. Total Assets	\$56,581,390	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	1,882,344	
R28.5 Related to OPEB	551,297	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$2,433,641	\$0
R31. Total Assets and Deferred Outflows of Resources	\$59,015,031	\$0
Liabilities		

Current Liabilities			
R32.	Accounts Payable	402,854	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	387,880	
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	102,188	
R42.	Other Current Liabilities 2	258,599	
R43.	Total Current Liabilities	\$1,151,521	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	476,536	
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	2,904,343	
R57.	Net OPEB Liability	3,323,387	
R58.	Other Noncurrent Liabilities 1	2,794,909	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$9,499,175	\$0
R61.	Total Liabilities	\$10,650,696	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	1,144,074	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$1,144,074	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$11,794,770	\$0
R66.	Total Net Position (Deficit)	\$47,220,261	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	32,549,754	
R68.	Restricted		
R69.	Unrestricted	14,670,507	
R70.	Total Net Position (Deficit)	\$47,220,261	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$59,015,031	\$0

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

Reporting Year: 2021

R01. Appropriations Limit

R02. Total Annual Appropriations Subject to the Limit

R03. **Revenues Received (Over) Under Appropriations Limit** \$0

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

Reporting Year: 2021

	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			4,154,823	
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$4,154,823	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port			9,179,175	
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$9,179,175	
R36.5 Total Revenues	\$0	\$0	\$13,333,998	\$13,333,998

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			11,076,751	
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$11,076,751	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port			243,888	
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$243,888	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$11,320,639	\$11,320,639
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$2,013,359	\$2,013,359
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$45,206,902	\$45,206,902
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$47,220,261	\$47,220,261

Assets

R79.	Total Current Assets			24,031,636	24,031,636
R80.	Total Noncurrent Assets			32,549,754	32,549,754
R81.	Total Assets	\$0	\$0	\$56,581,390	\$56,581,390

Liabilities

R82.	Total Current Liabilities			1,151,521	1,151,521
R83.	Total Noncurrent Liabilities			9,499,175	9,499,175
R84.	Total Liabilities	\$0	\$0	\$10,650,696	\$10,650,696
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$47,220,261	\$47,220,261

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
HarborPortEnterpriseFund	(R10)LaunchingCharges	Increase launch fees for both pillar Point Harbor and Oyster Point Marina.
HarborPortEnterpriseFund	(R13)OtherHarborSalesandServices	Events and permits and other operating revenues.
HarborPortEnterpriseFund	(R17)Maintenance	Dredging is slowing down in current year.
HarborPortEnterpriseFund	(R19)ContractualServices	Increase in IT and administrative services.
HarborPortEnterpriseFund	(R21)GeneralandAdministrativeExpenses	Increased staffing and some departments now being included as part of admin.
HarborPortEnterpriseFund	(R23)OtherOperatingExpenses	COVID related expenditures
HarborPortEnterpriseFund	(R45)OtherNonoperatingRevenues	Miscellaneous revenue
HarborPortEnterpriseFund	(R49)OtherNonoperatingExpenses	Termination benefits & payments to other agencies.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Other
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	Continued projects including -West Trail Shoreline Protection, RV Lot and Retail Centers restrooms, and East Dock replacement.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued payroll
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Unearned revenue
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Lower accounts payable accruals in the current 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: 16