

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: San Mateo County Harbor District**

Fiscal Year: **2023**

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

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

If submitted manually, please complete, sign, and mail this cover page to either address below:

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2024 11:02:45 AM

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

Fiscal Year: 2023

**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="Commissioner"/>
Member 2	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Domurat"/>	<input type="text" value="Commissioner"/>
Member 3	<input type="text" value="Kathryn"/>	<input type="text"/>	<input type="text" value="Slater-Carter"/>	<input type="text" value="Commissioner"/>
Member 4	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Mattusch"/>	<input type="text" value="Commissioner"/>
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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

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: 2023**

**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	3,608,464
R10.	Launching Charges	150,973
R11.	Fuel Sales	
R12.	Rents and Concessions	795,622
R13.	Other Harbor Sales and Services	80,254
R14.	Other Operating Revenues	
R15.	<b>Total Operating Revenues</b>	<b>\$4,635,313</b>

**Operating Expenses**

R16.	Operation and Security	177,150
R17.	Maintenance	854,990
R18.	Personnel Services	7,519,567
R19.	Contractual Services	151,294
R20.	Materials and Supplies	1,897,739
R21.	General and Administrative Expenses	356,370
R22.	Depreciation and Amortization Expenses	1,314,651
R23.	Other Operating Expenses	
R24.	<b>Total Operating Expenses</b>	<b>\$12,271,761</b>
R25.	<b>Operating Income (Loss)</b>	<b>\$-7,636,448</b>

<b>Nonoperating Revenues</b>	
R26. Investment Income	-204,622
R26.5 Rents, Leases, Concessions, and Royalties	
Taxes and Assessments	
SD27. Current Secured and Unsecured (1%)	7,365,238
SD28. Voter-Approved Taxes	
SD29. Pass-through Property Taxes (ABX1 26)	2,915,022
SD30. Property Assessments	
SD31. Special Assessments	
SD32. Special Taxes	
SD33. Prior-Year Taxes and Assessments	681
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	23,108
SD39. Timber Yield	
R40. In-Lieu Taxes	
R41. Other Intergovernmental – State	
R42. Intergovernmental – County	
R43. Intergovernmental – Other	312,571
R44. Gain on Disposal of Capital Assets	
R45. Other Nonoperating Revenues	5,511
R46. <b>Total Nonoperating Revenues</b>	<b>\$10,417,509</b>
<b>Nonoperating Expenses</b>	
R47. Interest Expense	
R48. Loss on Disposal of Capital Assets	
R49. Other Nonoperating Expenses	
R50. <b>Total Nonoperating Expenses</b>	<b>\$0</b>
R51. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$2,781,061</b>

<b>Capital Contributions</b>		
R52.	Federal	75,478
R53.	State	40,612
R54.	County	
R55.	Other Government	
R56.	Other Capital Contributions	
R57.	<b>Total Capital Contributions</b>	\$116,090
R58.	<b>Transfers In</b>	
R59.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R59.5	Special Item	
R59.6	Extraordinary Item	
R59.7	<b>Total Special and Extraordinary Items</b>	\$0
R60.	<b>Change in Net Position</b>	\$2,897,151
R61.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$53,811,196
R62.	<b>Adjustment</b>	
R63.	Reason for Adjustment	
R64.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$56,708,347
<b>Net Position (Deficit)</b>		
R65.	Net Investment in Capital Assets	41,156,828
R66.	Restricted	
R67.	Unrestricted	15,551,519
R68.	<b>Total Net Position (Deficit)</b>	\$56,708,347

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

Fiscal Year: 2023

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	22,820,185	
R02. Restricted		
R03. Accounts Receivable (net)	841,449	
R04. Taxes Receivable	19,852	
R05. Interest Receivable (net)	178,426	
R05.5 Lease Receivable	295,640	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	8,983	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$24,164,535	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable	2,067,547	
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	14,385,155	
R17. Buildings and Improvements	9,828,390	
R18. Equipment	2,156,242	
R18.5 Infrastructure	43,151,127	
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable	601,281	
R20. Construction in Progress	4,938,990	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-33,904,357	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$43,224,375	\$0
R27. <b>Total Assets</b>	<b>\$67,388,910</b>	<b>\$0</b>

**Deferred Outflows of Resources**

R28.	Related to Pensions	353,115	
R28.5	Related to OPEB	2,703,871	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$3,056,986	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$70,445,896	\$0

**Liabilities**

Current Liabilities

R32.	Accounts Payable	533,780	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	560,776	
R38.	Compensated Absences	169,072	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$1,263,628	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	313,991	
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	3,616,538	
R57.	Net OPEB Liability	2,937,280	
R58.	Other Noncurrent Liabilities 1	2,661,818	
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$9,529,627	\$0
R61.	<b>Total Liabilities</b>	\$10,793,255	\$0



**Deferred Inflows of Resources**

R62. Related to Pensions	516,789	
R62.5 Related to OPEB	185,135	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases	2,242,370	
R63. Other Deferred Inflows of Resources		
R64. <b>Total Deferred Inflows of Resources</b>	\$2,944,294	\$0
R65. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$13,737,549	\$0
R66. <b>Total Net Position (Deficit)</b>	\$56,708,347	\$0
<b>Net Position (Deficit)</b>		
R67. Net Investment in Capital Assets	41,156,828	
R68. Restricted		
R69. Unrestricted	15,551,519	
R70. <b>Total Net Position (Deficit)</b>	\$56,708,347	\$0

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

**Fiscal Year: 2023**

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

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

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port			4,635,313	
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$4,635,313	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port			10,417,509	
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$10,417,509	
R36.5 <b>Total Revenues</b>	\$0	\$0	\$15,052,822	\$15,052,822

**Governmental Expenditures**

R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port			12,271,761	
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$12,271,761	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$12,271,761	\$12,271,761
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$2,897,151	\$2,897,151
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$53,811,196	\$53,811,196
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$56,708,347	\$56,708,347

<b>Assets</b>				
R79.	Total Current Assets		24,164,535	24,164,535
R80.	Total Noncurrent Assets		43,224,375	43,224,375
R81.	<b>Total Assets</b>	\$0	\$67,388,910	\$67,388,910
<b>Liabilities</b>				
R82.	Total Current Liabilities		1,263,628	1,263,628
R83.	Total Noncurrent Liabilities		9,529,627	9,529,627
R84.	<b>Total Liabilities</b>	\$0	\$10,793,255	\$10,793,255
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$56,708,347	\$56,708,347

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

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
HarborPortEnterpriseFund	(R13)OtherHarborSalesandServices	Includes misc fees and charges
HarborPortEnterpriseFund	(R16)OperationandSecurity	New auditor allocation
HarborPortEnterpriseFund	(R17)Maintenance	New auditor allocation
HarborPortEnterpriseFund	(R18)PersonnelServices	New auditor allocation
HarborPortEnterpriseFund	(R19)ContractualServices	New auditor allocation
HarborPortEnterpriseFund	(R20)MaterialsandSupplies	New auditor allocation
HarborPortEnterpriseFund	(R21)GeneralandAdministrativeExpenses	New auditor allocation
HarborPortEnterpriseFund	(R43)IntergovernmentalOther	Grants and reimbursements
HarborPortEnterpriseFund	(R45)OtherNonoperatingRevenues	Includes misc non-operating revenues
HarborPortEnterpriseFund	(SD27)CurrentSecuredandUnsecured(1%)	New auditor allocation
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	New auditor allocation
ProprietaryFunds	(R18)Entpr-Equipment	New auditor allocation
ProprietaryFunds	(R18.5)Entpr-Infrastructure	New auditor allocation
ProprietaryFunds	(R19)Entpr-IntangibleAssetsAmortizable	New capitalized software
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Completing projects
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Timing of AP invoices
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Includes WETA 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: 19