

January 23, 2019

Boomer Henthorne
San Mateo County Harbor District
504 Avenue Alhambra, Second Floor
El Granada, CA 94018

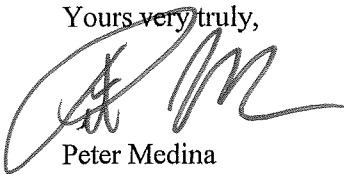
Dear Mr. Henthorne:

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, 2018. 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 sign the cover page and mail it along with the supplement page to the State Controller's Office, Division of Accounting and Reporting, Local Government Reporting Section – Special Districts Unit, PO Box 942850, Sacramento, CA 94250 on or before January 31, 2019. We suggest you send the forms by certified mail with return receipt. The report output file was transmitted directly to the State Controller's Office. 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,



Peter Medina

PM:smg

Enclosures

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of San Mateo County Harbor District

Reporting Year: 2018

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. 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 1/23/2019 2:45:46 PM

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 2017 | <input type="checkbox"/> October 2017 | <input type="checkbox"/> January 2018 | <input type="checkbox"/> April 2018 |
| <input type="checkbox"/> August 2017 | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018 |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018 | <input checked="" type="checkbox"/> June 2018 |

Return this form to the **California State Controller's Office.**

Local Government Programs and Services Division
 Local Government Reporting Section
 P.O. Box 942850
 Sacramento, CA 94250

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 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	N/A
Land and Equipment (Census Code G01)	\$	
Construction (Census Code F01)	\$	

Electric Enterprise	Amount	N/A
Land and Equipment (Census Code G92)	\$	
Construction (Census Code F92)	\$	↓

Harbor and Port Enterprise	Amount	N/A
Land and Equipment (Census Code G87)	\$ 27,694	
Construction (Census Code F87)	\$ 819,360	

Hospital Enterprise	Amount	N/A
Land and Equipment (Census Code G36)	\$	
Construction (Census Code F36)	\$	↓

Waste Disposal Enterprise	Amount	N/A
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: 2018

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="Virginia"/>	<input type="text"/>	<input type="text" value="Chang Kirally"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Bernardo"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Edmundo"/>	<input type="text"/>	<input type="text" value="Larenas"/>	<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="Sabrina"/>	<input type="text"/>	<input type="text" value="Brennan"/>	<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="John"/>	<input type="text"/>	<input type="text" value="Moren"/>	<input type="text" value="Interim General Manager"/>	<input type="text" value="jmoren@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: 2018

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	3,257,846
R10.	Launching Charges	139,950
R11.	Fuel Sales	
R12.	Rents and Concessions	631,890
R13.	Other Harbor Sales and Services	234,069
R14.	Other Operating Revenues	
R15.	Total Operating Revenues	\$4,263,755
Operating Expenses		
R16.	Operation and Security	4,858,054
R17.	Maintenance	2,302,977
R18.	Personnel Services	
R19.	Contractual Services	440,171
R20.	Materials and Supplies	
R21.	General and Administrative Expenses	1,971,327
R22.	Depreciation and Amortization Expenses	1,108,660
R23.	Other Operating Expenses	
R24.	Total Operating Expenses	\$10,681,189
R25.	Operating Income (Loss)	\$-6,417,434

Nonoperating Revenues		
R26.	Investment Earnings	235,352
	Taxes and Assessments	
SD27.	Current Secured and Unsecured (1%)	6,982,959
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	23,841
SD39.	Timber Yield	
R40.	In-Lieu Taxes	
R41.	Other Intergovernmental – State	
R42.	Intergovernmental – County	
R43.	Intergovernmental – Other	238,193
R44.	Gain on Disposal of Capital Assets	
R45.	Other Nonoperating Revenues	47,991
R46.	Total Nonoperating Revenues	\$7,528,336
Nonoperating Expenses		
R47.	Interest Expense	
R48.	Loss on Disposal of Capital Assets	18,563
R49.	Other Nonoperating Expenses	85,105
R50.	Total Nonoperating Expenses	\$103,668
R51.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,007,234

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	\$1,007,234
R61.	Net Position (Deficit), Beginning of Fiscal Year	\$37,842,018
R62.	Adjustment	1,137,507
R63.	Reason for Adjustment	GASB Statement 75 adjustment
R64.	Net Position (Deficit), End of Fiscal Year	\$39,986,759
Net Position (Deficit)		
R65.	Net Investment in Capital Assets	30,911,023
R66.	Restricted	
R67.	Unrestricted	9,075,736
R68.	Total Net Position (Deficit)	\$39,986,759

Note:

(R63) Reason for Adjustment: GASB Statement 75 adjustment

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

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	21,178,216	
R02.	Restricted		
R03.	Accounts Receivable (net)	182,147	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	79,151	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	257,054	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$21,696,568	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	13,081,020	
R17.	Buildings and Improvements	42,944,420	
R18.	Equipment	2,037,202	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	1,089,538	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-28,241,157	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$30,911,023	\$0
R27.	Total Assets	\$52,607,591	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	1,628,502	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,628,502	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$54,236,093	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	2,641,772	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	365,881	
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	254,279	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,261,932	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	263,167	
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	5,012,108	
R57.	Net OPEB Liability	2,532,946	
R58.	Other Noncurrent Liabilities 1	2,994,545	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$10,802,766	\$0
R61.	Total Liabilities	\$14,064,698	\$0

Deferred Inflows of Resources			
R62.	Related to Pensions	184,636	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$184,636	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$14,249,334	\$0
R66.	Total Net Position (Deficit)	\$39,986,759	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	30,911,023	
R68.	Restricted		
R69.	Unrestricted	9,075,736	
R70.	Total Net Position (Deficit)	\$39,986,759	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$54,236,093	\$0

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

Fiscal Year: 2018

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 District Financial Transactions Report
Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
HarborPortEnterpriseFund	(R10)LaunchingCharges	Increased fees as well as increased interest.
HarborPortEnterpriseFund	(R13)OtherHarborSalesandServices	Rec. Vehicles, Events & permits, Other miscellaneous income.
HarborPortEnterpriseFund	(R17)Maintenance	Due to the Romeo Pier demolition.
HarborPortEnterpriseFund	(R19)ContractualServices	Increased use of services.
HarborPortEnterpriseFund	(R21)GeneralandAdministrativeExpenses	Elections expense decreased.
HarborPortEnterpriseFund	(R26)InvestmentEarnings	Increased rate of return in District portfolio.
HarborPortEnterpriseFund	(R43)IntergovernmentalOther	SAVE grant.
HarborPortEnterpriseFund	(R44)GainonDisposalofCapitalAssets	Non-recurring activities.
HarborPortEnterpriseFund	(R45)OtherNonoperatingRevenues	Miscellaneous revenues.
HarborPortEnterpriseFund	(R48)LossonDisposalofCapitalAssets	Loss on sale of surplus.
HarborPortEnterpriseFund	(R49)OtherNonoperatingExpenses	Payments to other agencies and termination benefits.
HarborPortEnterpriseFund	(R50)TotalNonoperatingExpenses	Due to loss on sale of surplus.
ProprietaryFunds	(R01)Entpr-Unrestricted	Positive net operations and timing.
ProprietaryFunds	(R05)Entpr-InterestReceivable(net)	Increased rate of return in District portfolio.
ProprietaryFunds	(R09)Entpr-PrepaidItems	Due to timing.
ProprietaryFunds	(R18)Entpr-Equipment	Capital equipment purchases.
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	On-going projects.
ProprietaryFunds	(R32)Entpr-AccountsPayable	Due to timing.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Unearned revenue.
ProprietaryFunds	(R57)Entpr-NetOPEBliability	Provided by actuary.
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: 23

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, 2018, 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 11/2018. 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 23, 2019