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

Reporting Year: 2021

District Mailing Address								
Street 1	P.O. Box 1449							
Street 2	504 Avenue Alhambra, 2nd Floor							
City	El Granada State CA Zip 94018							
Email	info@smharbor.com							
Members of the Governing Body								
	First Name	M. I.	Last Na	ıme		Title		
Member 1	William		Zemke			Secretary		
Member 2	Edmundo		Larenas			Commissioner		
Member 3	Nancy		Reyerin	g		Vice Preside	nt	
Member 4	Tom		Mattusc	h		Treasurer		
Member 5	Virginia		Chang k	Kiraly		President		
Member								
District Fiscal	Officers							
Diotriot Floods	First Name	M. I.	Last Na	ıme		Title		Email
Official 1	Jim		Pruett			General Mar	nager	jpruett@smharbor.com
Officials								
Report Prepar								
First Name	Liang							
Telephone	(925) 930-0902	Email	gracez@r	nazeassoci	ates.com			
Independent A	Auditor							
Firm Name	Maze & Associates							
First Name	David	M. I.	M L	ast Name	Alvey			
Telephone	(925) 930-0902							
					'0 '	0.15 (0.4		
1. Is this dist	rict a component unit of a City, (County, o	or Specia	II District	(Choose one	? If "Yes", ans	wer question 2.	Yes No
	rict a blended component unit (I Financial Transactions Report (I							or Special District (Choose one)?
O BCU	O DPCU						, , , , , , , , , , , , , , , , , , , ,	
3. Is financia (Choose one		e financ	ial staten	nents or A	Annual Comp	ehensive Fina	ancial Report (ACFR	t) of a City, County, or Special District
○ City ○ County ○ Special District								
4. In which C	City, County, or Special District fi	nancial s	statemen	ts or ACF	R is the finar	cial data of th	is BCU included?	
City name:								
County nan	County name:							
Special Dis	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

R37.

Aid for Construction

Repo	rting 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				
R20.	Materials and Supplies				
R21.	General and Administrative Expenses	2,792,564			
R22.					
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				

SD39			
R40. In-Lieu Taxes R41. Other Intergovernmental – State R42. Intergovernmental – County 131.846 R43. Intergovernmental – Other 7,300 R44. Gain on Disposal of Capital Assets 7,300 R45. Other Nonoperating Revenues 5,582 R46. Total Nonoperating Revenues 80,179,175 Nonoperating Expenses 1,162 R47. Interest Expense 243,888 R48. Loss on Disposal of Capital Assets 243,888 R49. Other Nonoperating Expenses 243,888 R50. Total Nonoperating Expenses 3243,888 R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items \$2,013,399 R52. Federal \$2,013,399 R53. State \$2,013,399 R54. Countly \$2,013,399 R55. Other Government \$3,000 R56. Other Capital Contributions \$3,000 R57. Total Capital Contributions \$3,000 R59. <td>SD38.</td> <td>Homeowners Property Tax Relief</td> <td>23,427</td>	SD38.	Homeowners Property Tax Relief	23,427
R41. Other Intergovernmental – State 131,546 R42. Intergovernmental – County 131,546 R43. Intergovernmental – Other 7,300 R44. Gain on Disposal of Capital Assets 7,300 R45. Other Nonoperating Revenues 5,952 R46. Total Nonoperating Expenses 89,179,175 Nonoperating Expenses 1nterest Expenses R47. Interest Expenses 243,888 R49. Other Nonoperating Expenses 243,888 R50. Total Nonoperating Expenses 243,888 R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items 32,013,359 R52. Federal 5 R53. State 5 R54. County 5 R55. Other Government 5 R56. Other Capital Contributions 80 R57. Total Capital Contributions 80 R57. Total Capital Contributions 80 R59. Transfers In 80 R59. Special and Extraordinary Items 80 R59.5 Special and Extraordinary Items 80 R69. Change in Net Position \$2,013,359 R61. Net Position (Deficit), Be	SD39.	Timber Yield	
R42. Intergovernmental – County 131.546 R43. Intergovernmental – Other	R40.	In-Lieu Taxes	
R43. Intergovernmental – Other 7,300 R44. Gain on Disposal of Capital Assets 7,300 R45. Other Nonoperating Revenues \$9,952 R46. Total Nonoperating Revenues \$9,179,175 Nonoperating Expenses R47. Interest Expense R48. Loss on Disposal of Capital Assets 243,868 R49. Other Nonoperating Expenses 243,868 R50. Total Nonoperating Expenses \$243,868 R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items \$2,013,359 R52. Federal \$2013,359 R53. State \$2014 Contributions R54. County \$2014 Contributions R55. Other Government \$30 R56. Other Capital Contributions \$30 R57. Total Capital Contributions \$30 R58. Transfers In \$30 R59. Transfers Out \$30 \$30. Extraordinary Items \$30 R59.5 Special Item \$30 R59.6 Extraordinary Items \$30 R60. Change in Net Position \$2,013,359 R61. Net Position (Deficit), Beginning of Fiscal Year \$45,206,802	R41.	Other Intergovernmental – State	
R44. Gain on Disposal of Capital Assets 7,300 R45. Other Nonoperating Revenues \$9,922 R46. Total Nonoperating Revenues \$9,179,175 Nonoperating Expenses Interest Expense R48. Loss on Disposal of Capital Assets 243,888 R50. Total Nonoperating Expenses \$243,888 R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items \$2,013,359 R52. Federal \$2,013,359 R53. State \$2,013,359 R54. County \$2,013,359 R55. Other Government \$2,013,359 R56. Other Capital Contributions \$30 R57. Total Capital Contributions \$30 R57. Total Capital Contributions \$30 R59. Transfers Out \$30 Special and Extraordinary Items \$30 R59.5 Special Item \$30 R59.7 Total Special and Extraordinary Items \$30 R69. Change in Net Position \$2,013,359	R42.	Intergovernmental – County	131,546
R45. Other Nonoperating Revenues 5,952 R46. Total Nonoperating Revenues \$9,179,175 Nonoperating Expenses Interest Expense R47. Interest Expense 243,888 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 R52. Federal \$2,013,359 R53. State \$2,013,359 R54. County \$2,013,359 R55. Other Government \$3,000 R55. Other Government \$3,000 R56. Other Capital Contributions \$3,000 R57. Total Capital Contributions \$3,000 R58. Transfers In \$3,000 R59. Transfers Out \$3,000 Special and Extraordinary Items \$3,000 R59. Total Special and Extraordinary Items \$3,000 R69. Change in Net Position \$2,013,359 <td< td=""><td>R43.</td><td>Intergovernmental – Other</td><td></td></td<>	R43.	Intergovernmental – Other	
R46. Total Nonoperating Revenues Nonoperating Expenses R47. Interest Expense R48. Loss on Disposal of Capital Assets R49. Other Nonoperating Expenses R50. Total Nonoperating Expenses R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R52. Federal R53. State R54. County R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions R57. Total Capital Contributions 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 R59.8 Extraordinary Item R59.7 Total Special and Extraordinary Items R59.8 Change in Net Position R59.1 Net Position (Deficit), Beginning of Fiscal Year R60. Adjustment R61. Net Position (Deficit), End of Fiscal Year Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R44.	Gain on Disposal of Capital Assets	7,300
Nonoperating Expenses R47. Interest Expense R48. Loss on Disposal of Capital Assets R49. Other Nonoperating Expenses R50. Total Nonoperating Expenses R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R52. Federal R53. State R54. County R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions R57. Total Capital Contributions 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 R59.7 Adjustment R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted R67. Unrestricted R68. Restricted R67. Unrestricted R68. Restricted R68. Restricted R69. Unrestricted R69. Unrestricted R60. Interstricted R60. Interstricted R60. R61. R61. R62. Interstricted R60. Interstricted R61. Interstricted R60.	R45.	Other Nonoperating Revenues	5,952
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 Capital Contributions R52. Federal R53. State R54. County R55. Other Government R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions R57. Transfers In R59. Transfers In R59. Extraordinary Items R59.5 Special Item R59.6 Extraordinary Item R59.7 Total Special and Extraordinary Items R59.7 Total Special and Extraordinary Items R59.7 Adjustment R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) Net Investment in Capital Assets R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R46.	Total Nonoperating Revenues	\$9,179,175
R48. Loss on Disposal of Capital Assets R49. Other Nonoperating Expenses R50. Total Nonoperating Expenses R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R52. State R53. State R54. County R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions R58. Transfers In R59. Transfers Is R59. Special and Extraordinary Items R59.5 Special Item R59.6 Extraordinary Item R59.7 Total Special and Extraordinary Items R59.8 Extraordinary Item R59.7 Total Special and Extraordinary Items R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year R65. Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14.670,507		Nonoperating Expenses	
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R50. Total Nonoperating Expenses R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R52. Federal R53. State R54. County R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions 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 R59.7 Total Special and Extraordinary Items R59.8 Extraordinary Item R59.9 Change in Net Position R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R48.	Loss on Disposal of Capital Assets	
R51. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R52. Federal R53. State R54. County R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions 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 R59.8 Extraordinary Item R59.1 Net Position (Deficit), Beginning of Fiscal Year R64. Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R49.	Other Nonoperating Expenses	243,888
and Extraordinary Items Capital Contributions R52. Federal R53. State R54. County R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions 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 R59.8 Extraordinary Item R59.7 Total Special and Extraordinary Items R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R50.	Total Nonoperating Expenses	\$243,888
Capital Contributions R52. Federal R53. State R54. County R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions 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 R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R51.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$2,013,359
R52. Federal R53. State R54. County R55. Other Government R56. Other Capital Contributions R57. Total Capital Contributions R58. Transfers In R59. Transfers Out Special and Extraordinary Items R59.5 Special Item R59.6 Extraordinary Item R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) \$47,220,261		and Extraordinary Items	
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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 R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R56.	Other Capital Contributions	
R59. Transfers Out Special and Extraordinary Items R59.5 Special Item R59.6 Extraordinary Item R59.7 Total Special and Extraordinary Items R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted Table 14,670,507	R57.	Total Capital Contributions	\$0
Special and Extraordinary Items R59.5 Special Item R59.6 Extraordinary Item R59.7 Total Special and Extraordinary Items R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted R67. Unrestricted R68. Total Year (Page 14)	R58.	Transfers In	
R59.5 Special Item R59.6 Extraordinary Item R59.7 Total Special and Extraordinary Items R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted R67. Unrestricted	R59.	Transfers Out	
R59.6 Extraordinary Item R59.7 Total Special and Extraordinary Items R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted R67. Unrestricted		Special and Extraordinary Items	
R59.7 Total Special and Extraordinary Items R60. Change in Net Position R61. Net Position (Deficit), Beginning of Fiscal Year R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted \$0 \$2,013,359 \$445,206,902 \$445,206,902 \$445,206,902 \$447,220,261 \$447,220,261 \$447,220,261 \$447,220,261 \$447,220,261 \$447,220,261 \$447,220,261	R59.5	Special Item	
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	R59.6	Extraordinary Item	
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	R59.7	Total Special and Extraordinary Items	\$0
R62. Adjustment R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R60.	Change in Net Position	\$2,013,359
R63. Reason for Adjustment R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R61.	Net Position (Deficit), Beginning of Fiscal Year	\$45,206,902
R64. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R62.	Adjustment	
Net Position (Deficit) R65. Net Investment in Capital Assets 32,549,754 R66. Restricted 14,670,507	R63.	Reason for Adjustment	
R65. Net Investment in Capital Assets R66. Restricted R67. Unrestricted 14,670,507	R64.	Net Position (Deficit), End of Fiscal Year	\$47,220,261
R66. Restricted R67. Unrestricted 14,670,507		Net Position (Deficit)	
R67. Unrestricted 14,670,507	R65.	Net Investment in Capital Assets	32,549,754
700 T. (IN (P. 11) (P. 11)	R66.	Restricted	
R68. Total Net Position (Deficit) \$47,220,261	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

Reportii	ng tear: 2021	Enterprise	Internal Service
Α	ssets	Littorpriso	internal corvice
С	Surrent 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
N	oncurrent 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
D	eferred 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	22,010,104	
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
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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		\$0	\$0	\$13,333,998	\$13,333,998
		Ψ0	Ψ0	ψ10,000,000	¥10,000,000

Rational Revenue						
R40 Capital Projects	R37.	General				
R41. Permanent	R38.	Special Revenue				
R42	R39.	Debt Service				
R42	R40.	Capital Projects				
	R41.	Permanent				
Internal Service Expenses	R42.	Transportation				
Internal Service Expenses	R43.		\$0			
Nation Solid Committing Expenses			Ψ0			
R45	R44.			90		
Total Internal Service Expenses Service Expense						
Enterprise Expenses						
Name	K40.			\$0		
R47. Airport						
R48. Electric	D47					
R49. Gas						
R50. Harbor and Port						
R51. Hospital	R49.	Gas				
R52. Sewer	R50.	Harbor and Port			11,076,751	
R53. Solid Waste	R51.	Hospital				
R54. Transit	R52.	Sewer				
R55. Water	R53.	Solid Waste				
R55. Water	R54.	Transit				
R56. Other Enterprise		Water				
R57. Conduit						
Transportation						
Non-Operating Expenses S11,076,751 S11,076,751 Non-Operating Expenses S11,076,751 S11,07	R57.					
Non-Operating Expenses R60. Airport	R58.	Transportation				
R60. Airport	R59.	Total Operating Expenses			\$11,076,751	
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. Total Non-Operating Expenses R72. Total Expenditures/Expenses S0 \$0 S11,320,639 \$11,320,639 R73. Transfer In R74. Transfer Out R75. Change in Fund Balance/Net Position \$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 \$0 \$0 \$45,206,902 \$45,206,902		Non-Operating Expenses				
R62 Gas	R60.	Airport				
R63. Harbor and Port 243,888	R61.	Electric				
R64. Hospital	R62.	Gas				
R64. Hospital	R63.	Harbor and Port			243,888	
R65. Sewer	R64.	Hospital				
R66. Solid Waste						
R67. Transit						
R68. Water						
R69. Other Enterprise						
R70. Conduit						
R71. Transportation	R69.	Other Enterprise				
R72. Total Non-Operating Expenses \$243,888	R70.	Conduit				
R72.5 Total Expenditures/Expenses \$0 \$0 \$11,320,639 \$11,320,639 R73. Transfer In	R71.	Transportation				
R72.5 Total Expenditures/Expenses \$0 \$0 \$11,320,639 \$11,320,639 R73. Transfer In	R72.	Total Non-Operating Expenses			\$243,888	
R73. Transfer In	R72.5	Total Expenditures/Expenses	\$0	\$0		\$11,320.639
R74. Transfer Out \$0 \$2,013,359 \$2,013,359 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 \$0 \$0 \$0 \$0 \$0 \$0					, ,,,,,,,,,,	. ,===,===
R74. Transfer Out \$0 \$2,013,359 \$2,013,359 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 \$0 \$0 \$0 \$0 \$0 \$0	R73.	Transfer In				
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						
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year \$0 \$0 \$45,206,902 \$45,206,902 R77. Adjustments						
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year \$0 \$0 \$45,206,902 \$45,206,902 R77. Adjustments	R75	Change in Fund Balance/Net Position	90	90	\$2.013.350	\$2.013.350
R77. Adjustments						
			\$0	\$0	\$45,206,902	\$45,206,902
R/8. Fund Balance/Net Position (Deficit), End of Fiscal Year \$0 \$ \$47,220,261 \$ \$47,220,261						
	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	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