

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Santa Cruz Port District

Reporting Year: **2017**ID Number: **12114404900****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 1/26/2018 12:20:16 PM

Special District of Santa Cruz Port District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2017

Current Year Prior Year

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="Dennis"/>	<input type="text"/>	<input type="text" value="Smith"/>	<input type="text" value="Chairman"/>
Member 2	<input type="text" value="Stephen"/>	<input type="text"/>	<input type="text" value="Reed"/>	<input type="text" value="Commissioner"/>
Member 3	<input type="text" value="Reed"/>	<input type="text"/>	<input type="text" value="Geisreiter"/>	<input type="text" value="Commissioner"/>
Member 4	<input type="text" value="Toby"/>	<input type="text"/>	<input type="text" value="Goddard"/>	<input type="text" value="Commissioner"/>
Member 5	<input type="text" value="Darren"/>	<input type="text"/>	<input type="text" value="Gertler"/>	<input type="text" value="Commissioner"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Marian"/>	<input type="text"/>	<input type="text" value="Olin"/>	<input type="text" value="Port Director"/>
Officials	<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

Special District of Santa Cruz Port District
 Special Districts Financial Transactions Report
 Harbor and Port Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues		
Marine Sales and Services		
R01.	Dockage	
R02.	Wharfage	
R03.	Storage, Demurrage and Space Rental	286,394
R04.	Loading and Unloading	
R05.	Service Charges — Bulk Loader	
R06.	Service Charges — Cargo	
R07.	Stevedoring	
R08.	Other Marine Sales and Services	261,154
Harbor Sales and Services		
R09.	Slip Rentals	4,274,126
R10.	Launching Charges	75,648
R11.	Fuel Sales	359,258
R12.	Rents and Concessions	1,694,869
R13.	Other Harbor Sales and Services	1,427,121
R14.	Other Operating Revenues	157,937
R15.	Total Operating Revenues	\$8,536,507
Operating Expenses		
R16.	Operation and Security	2,263,409
R17.	Maintenance	2,555,999
R18.	Personnel Services	743,300
R19.	Contractual Services	154,368
R20.	Materials and Supplies	67,823
R21.	General and Administrative Expenses	712,104
R22.	Depreciation and Amortization Expenses	1,781,839
R23.	Other Operating Expenses	
R24.	Total Operating Expenses	\$8,278,842
R25.	Operating Income (Loss)	\$257,665
Nonoperating Revenues		
R26.	Investment Earnings	46,245
Taxes and Assessments		
SD27.	Current Secured and Unsecured (1%)	
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	400,000
Intergovernmental – State	
R37. Aid for Construction	
SD38. Homeowners Property Tax Relief	
SD39. Timber Yield	
R40. In-Lieu Taxes	
R41. Other Intergovernmental – State	20,916
R42. Intergovernmental – County	43,236
R43. Intergovernmental – Other	
R44. Gain on Disposal of Capital Assets	
R45. Other Nonoperating Revenues	
R46. Total Nonoperating Revenues	\$510,397
Nonoperating Expenses	
R47. Interest Expense	476,817
R48. Loss on Disposal of Capital Assets	103,622
R49. Other Nonoperating Expenses	17,088
R50. Total Nonoperating Expenses	\$597,527
R51. Income (Loss) Before Capital Contributions and Transfers	\$170,535
Capital Contributions (Current Fiscal Year)	
R52. Federal	
R53. State	
R54. County	
R55. Other Government	
R56. Other Capital Contributions	
R57. Total Current Fiscal Year Capital Contributions	\$0
R58. Transfers In	
R59. Transfers Out	
R60. Change in Net Position	\$170,535
R61. Net Position (Deficit), Beginning of Fiscal Year	26,883,297
R62. Adjustment	
R63. Reason for Adjustment	
R64. Net Position (Deficit), End of Fiscal Year	\$27,053,832
Net Position (Deficit)	
R65. Net Investment in Capital Assets	21,952,729
R66. Restricted	725,685

R67. Unrestricted	4,375,418
R68. Total Net Position (Deficit)	\$27,053,832

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Special District of Santa Cruz Port District
 Special Districts Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R01. Purpose of Debt (1 of 1) (Record Completed)	Capital and refinance
R02. Nature of Revenue Pledged	accounts receivable
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Harbor and Port Enterprise
R06. Year of Issue	2014
R07. Beginning Maturity Year	2014
R08. Ending Maturity Year	2029
R09. Principal Authorized	16,803,406
R10. Principal Issued to Date	16,803,406
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	14,852,887
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	964,349
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$13,888,538
R19. Principal Outstanding, Current Portion	997,456
R20. Principal Outstanding, Noncurrent Portion	\$12,891,082
R21. Interest Paid in Current Fiscal Year	476,817
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Santa Cruz Port District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			476,817
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$476,817
R06. Debt Service			476,817
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Santa Cruz Port District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

Current Year Prior Year

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	7,952,713	
R02.	Restricted		
R03.	Accounts Receivable (net)	148,668	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments	39,776	
R08.	Inventories	4,597	
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$8,145,754	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	725,685	
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	1,349,360	
R17.	Buildings and Improvements	50,899,324	
R18.	Equipment	10,977,716	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	484,401	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets	140,960	
R23.	Less: Accumulated Depreciation/Amortization	-27,203,247	
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$37,374,199	\$0
R27.	Total Assets	\$45,519,953	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	1,129,715	
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,129,715	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$46,649,668	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	186,999	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	99,012	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	414,913	
R38.	Accrued Compensated Absences	310,493	
R39.	Long-Term Debt, Due Within One Year	997,456	0
R40.	Other Long-Term Liabilities, Due Within One Year	66,544	
R41.	Other Current Liabilities 1	154,165	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$2,229,582	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	12,891,082	
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	3,509,957	
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1	648,804	
R59.	Other Noncurrent Liabilities 2	91,899	
R60.	Total Noncurrent Liabilities	\$17,141,742	\$0
R61.	Total Liabilities	\$19,371,324	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	224,512	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$224,512	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$19,595,836	\$0
R66.	Total Net Position (Deficit)	\$27,053,832	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	21,952,729	
R68.	Restricted	725,685	
R69.	Unrestricted	4,375,418	
R70.	Total Net Position (Deficit)	\$27,053,832	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$46,649,668	\$0