SLC 150 (formerly Form 12.26)

## <u>DUE DECEMBER 31 Pursuant to Public Resources Code § 6306</u>

Fiscal/Calendar Year: 2022
Grantee Name: County of San Mateo
Contact Person: Rolando Jorquera
Mailing Address: rjorquera@smcgov.org
1. Funds
a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?
If "Yes", please list the name(s) of the fund(s). Coyote Point Marina Enterprise Fund
If "No", under what fund are they accounted for? N/A
b. Are separate financial statements prepared for the trust?  YES  NO
If "Yes," describe the organization of the separate financial statement. N/A
If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).
2022 Annual Comprehensive Financial Report, pages 149-151
2. Revenue
<ul> <li>a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?</li> <li>\$1,601,000</li> </ul>
b. Please list all sources of revenue and the amount of revenue generated from each source (e.g., permits, rentals, percentage of lease, etc.).

Charges for Services - \$1,596,000, Miscellaneous Revenue - \$5,000

SLC 150 (formerly Form 12.26)

## 3. Expenses

a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year?

\$1,714,000

b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.

Salaries and Benefits - \$469,000, Pension Expense - \$54,000, General and Administrative - \$719,000, Depreciation and Amortization - \$314,000, Interest Expense - \$95,000, Investment Loss - \$63,000

- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are
  any capital improvements over \$250,000 expected in the next fiscal year?
   No capital improvements over \$250,000 are expected in the current or next fiscal year
- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of entity or under the management of another political subdivision of the grantee under an agreement, settlement, or memorandum of understanding.

N/A

## 4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Beginning Balance - \$2,104,877 Ending Balance - \$1,420,901

#### COUNTY OF SAN MATEO

#### Combining Statement of Fund Net Position Nonmajor Enterprise Funds June 30, 2022

(In Thousands)

Current assert		Airports		Total	
Case and investments         \$ 6,148         \$ 2,357         \$ 8,508           Receivables (net):         37         22         79           Accounts         57         22         79           Interest         17         6         23           Lease receivable         70         -         70           Due from other funds         9         -         9           Due from other governmental agencies         9         2         100           Total current assets         8         2         100           Total current assets         8         2         100           Noncurrent assets         8         7         45           Capital assets         7,629         1,334         8,963           Depreciable         7,629         1,334         8,963           Depreciable, et         22,185         6,955         29,140           Total assets         36,251         10,711         46,962            29,852         8,296         38,148            29,852         8,296         38,148           Total assets         729 221         9         20      <	ASSETS		Marina		
Receivables (net):	Current assets:				
Maccounts	Cash and investments	\$ 6,148	\$ 2,357	\$ 8,505	
Lease receivable	Receivables (net):				
Due from other funds	Accounts	57	22	79	
Doe from other funds         9         -         9           Due from other governmental agencies         -         28         28         28           Total current assets         -         88         2         100           Total current assets         -         88         2         100           Noncurrent assets         38         7         45           Capital assets         38         7         45           Capital assets         38         7         45           Depreciable, net         7,629         1,334         8,963           Depreciable, net         221,185         6,955         38,148           Total assets         36,251         10,711         46,962           Depreciable, net         221,822         8.296         38,148           Total assets         36,251         10,711         46,962           Depreciable, net         221,822         8.296         38,148           Total assets         79         221         9.00           Depreciable, net         29,852         2.96         38,148           Depreciable ditems         68         21         9.0	Interest	17	6	23	
Due from other governmental agencies         -         28         2         10           Prepraid items         98         2         10           Total current assets         -         2,415         8,814           Noncurrent assets:         -         -         4           Net OPEB asset         38         7         45           Capital assets:         -         -         1,334         8,963           Depreciable, net         22,185         6,955         29,140           Total noncurrent assets         229,852         8,296         38,148           Total casets         36,251         10,711         46,962           DEFERED OUTFLOWS OF RESOURCES         -         8         21         950           OPEB-related items         68         21         98           OPEB-related items         68         21         98           OPEB-related items         797         242         1,039           Wester and assets         10         101         201           Caread intered outflows of resources         8         21         98           Correlated items         797         35         132           Accured interes payable         1	Lease receivable	70	-	70	
Prepaid items         98         2         100           Total current assets         6,399         2,415         8,814           Noncurrent assets:         8         7         45           Net OPEB asset         38         7         45           Capital assets:         8         9         1,334         8,963           Depreciable, net         22,185         6,955         29,140           Total assets         36,251         10,711         46,962           DEFERRED OUTFLOWS OF RESOURCES           Pension-related items         729         221         950           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,09           LIABILITIES           Current liabilities:         8         21         89           Accrued interest payable         9         21         1,09           Accrued slaries and benefits         97         35         132           Accrued interest payable         97         35         132           Une to other funds         13         2         15           Une to other funds         13         2	Due from other funds	9	-		
Total current assets:         8,814           Noncurrent assets:         38         7         45           Capital assets:         38         7         45           Capital assets:         7,629         1,334         8,963           Depreciable, net         22,185         6,955         29,140           Total noncurrent assets         29,852         8,296         38,148           Total assets         36,251         10,711         46,962           DEFERRED OUTFLOWS OF RESOURCES           Pension-related items         68         21         89           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,039           LABILITIES           Current liabilities:           Accounds payable         100         101         201           Accrued interest payable         -         87         87           Accrued interest payable suppable sup	Due from other governmental agencies	-	28	28	
Noncurrent assets:         38         7         45           Capital assets:         38         7         45           Capital assets:         32         355         29,140           Depreciable, net         22,852         6,955         29,140           Total noncurrent assets         29,852         8,296         38,148           Total assets         36,251         10,711         46,962           DEFERRED OUTFLOWS OF RESOURCES           Pension-related items         729         221         950           OPEB-related items         68         21         89           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,039           LABILITIES           Current liabilities:         8         21         89           Accounts payable         100         101         201           Accrued interest payable         -         87         87           Accrued salaries and benefits         97         35         132           Une to other funds         13         2         15           Une cother funds         16         -         16	•				
Net OPEB asset	Total current assets	6,399	2,415	8,814	
Nondepreciable	Noncurrent assets:				
Nondepreciable net         7,629         1,334         8,963           Depreciable, net         22,185         6,955         29,140           Total noncurrent assets         29,852         8,296         38,148           Total assets         36,251         10,711         46,962           DEFERRED OUTFLOWS OF RESOURCES           Pension-related items         729         221         950           OPEB-related items         68         21         89           OPEB-related items         797         242         1,039           LIABILITIES           Current liabilities:           Accounts payable         100         101         201           Accorued interrest payable         2         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Uncarned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         102         28         130           Total current liabilities         239         335         664           Notes	Net OPEB asset	38	7	45	
Depreciable, net         22,185         6,955         29,140           Total anoncurrent assets         36,251         10,711         46,962           DEFERRED OUTFLOWS OF RESOURCES           Pension-related items         729         221         950           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,039           LIABILITIES           Current liabilities:         8         21         89           Accounts payable         100         101         201           Accounts payable         -         87         87           Accrued interest payable         -         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Unearned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         243         105					
Total noncurrent assets         29,852         8,296         38,148           Total assets         36,251         10,711         46,962           DEFERRED OUTFLOWS OF RESOURCES           Pension-related items         729         221         950           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,039           LIABILITIES           Current liabilities:         87         87         87           Accounts payable         100         101         201           Accounts payable         97         35         132           Due to other funds         13         2         15           Uncarned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         102         28         130           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities         243         105         348           Notes payable - noncurrent         2         1,949 <t< td=""><td></td><td></td><td>1,334</td><td>8,963</td></t<>			1,334	8,963	
Total assets         36,251         10,711         46,962           DEFERRED OUTFLOWS OF RESOURCES           Pension-related items         729         221         950           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,039           LIABILITIES           Current liabilities:           Accounts payable         100         101         201           Accound interest payable         -         87         87           Accrued affires and benefits         97         35         132           Due to other funds         13         2         15           Unearned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities         243         105         348           Notes payable - noncurrent         243         105         348           Notes payable - noncurrent         46         26         72 </td <td>•</td> <td></td> <td></td> <td></td>	•				
DEFERRED OUTFLOWS OF RESOURCES           Pension-related items         729         221         950           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,039           LIABILITIES           Current liabilities:         87         87         87           Accounts payable         100         101         201           Accrued interest payable         -         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Unearned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         102         28         130           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Notes payable - noncurrent         243         105         348           Notes payable - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080 <td>Total noncurrent assets</td> <td>29,852</td> <td>8,296</td> <td>38,148</td>	Total noncurrent assets	29,852	8,296	38,148	
Pension-related items         729         221         950           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,039           LIABILITIES           Current liabilities:           Accounts payable         100         101         201           Accound interest payable         2         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Uncarned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         1         3         4           Notes payable - current         1         3         4           Notes payable - current         102         28         130           Total current liabilities         243         105         348           Notes payable - noncurrent         2         1,949         1,949           Note payable - noncurrent         2         1,949         1,949           Compensated absences - noncurrent         4         2,6         2	Total assets	36,251	10,711	46,962	
Pension-related items         729         221         950           OPEB-related items         68         21         89           Total deferred outflows of resources         797         242         1,039           LIABILITIES           Current liabilities:           Accounts payable         100         101         201           Accound interest payable         2         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Uncarned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         1         3         4           Notes payable - current         1         3         4           Notes payable - current         102         28         130           Total current liabilities         243         105         348           Notes payable - noncurrent         2         1,949         1,949           Note payable - noncurrent         2         1,949         1,949           Compensated absences - noncurrent         4         2,6         2	DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources   797   242   1,039		729	221	950	
Total deferred outflows of resources   797   242   1,039	OPEB-related items	68	21	89	
Current liabilities:         100         101         201           Accounds payable         -         87         87           Accrued interest payable         -         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Uncarned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities:         8         105         348           Notes payable - noncurrent         243         105         348           Notes payable - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total labilities         289         2,080         2,369           Total liabilities         289         2,080         2,369           Total labilities         181         56         237      <	Total deferred outflows of resources	797			
Current liabilities:         100         101         201           Accounds payable         -         87         87           Accrued interest payable         -         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Uncarned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities:         8         105         348           Notes payable - noncurrent         243         105         348           Notes payable - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total labilities         289         2,080         2,369           Total liabilities         289         2,080         2,369           Total labilities         181         56         237      <	LIABILITIES				
Accounts payable         100         101         201           Accrued interest payable         -         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Unearned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities         -         1,949         1,949           Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related					
Accrued interest payable         -         87         87           Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Unearned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liability - noncurrent         243         105         348           Net pension liability - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total efserces - noncurrent         46         26         72           Total liabilities         289         2,080         2,369           Total liabilities         1         56         237           Lease related         70 <t< td=""><td></td><td>100</td><td>101</td><td>201</td></t<>		100	101	201	
Accrued salaries and benefits         97         35         132           Due to other funds         13         2         15           Unearned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities         243         105         348           Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total inabilities         289         2,080         2,369           Total liabilities         289         2,080         2,369           DEFERRED INFLOWS OF RESOURCES         181         56         237           Lease related         70         -         70           Lease related         70         -         70           Total deferred inflows of resources         926         254					
Unearned revenues         16         -         16           Deposits         1         3         4           Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         -         329         335         664           Noncurrent liabilities:           Net pension liability - noncurrent         243         105         348           Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION <td>± *</td> <td>97</td> <td>35</td> <td>132</td>	± *	97	35	132	
Deposits         1         3         4           Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities:         8         8         664           Note pension liability - noncurrent         243         105         348           Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         2	Due to other funds	13	2	15	
Notes payable - current         -         79         79           Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities:         8         8         105         348           Notes payable - noncurrent         243         105         348           Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Unearned revenues	16	-	16	
Compensated absences - current         102         28         130           Total current liabilities         329         335         664           Noncurrent liabilities:         State pension liability - noncurrent         243         105         348           Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Deposits	1	3	4	
Total current liabilities         329         335         664           Noncurrent liabilities:         State pension liability - noncurrent         243         105         348           Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Notes payable - current	-	79	79	
Noncurrent liabilities:           Net pension liability - noncurrent         243         105         348           Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Compensated absences - current	102		130	
Net pension liability - noncurrent       243       105       348         Notes payable - noncurrent       -       1,949       1,949         Compensated absences - noncurrent       46       26       72         Total noncurrent liabilities       289       2,080       2,369         Total liabilities       618       2,415       3,033         DEFERRED INFLOWS OF RESOURCES         Pension related       675       198       873         OPEB related       181       56       237         Lease related       70       -       70         Total deferred inflows of resources       926       254       1,180         NET POSITION         Net investment in capital assets       29,814       6,261       36,075         Unrestricted       5,690       2,023       7,713	Total current liabilities	329	335	664	
Notes payable - noncurrent         -         1,949         1,949           Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Noncurrent liabilities:				
Compensated absences - noncurrent         46         26         72           Total noncurrent liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Net pension liability - noncurrent	243	105	348	
Total noncurrent liabilities         289         2,080         2,369           Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Notes payable - noncurrent	-	1,949	1,949	
Total liabilities         618         2,415         3,033           DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Compensated absences - noncurrent				
DEFERRED INFLOWS OF RESOURCES           Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Total noncurrent liabilities	289	2,080	2,369	
Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Total liabilities	618	2,415	3,033	
Pension related         675         198         873           OPEB related         181         56         237           Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	DEFERRED INFLOWS OF RESOURCES				
Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Pension related	675	198	873	
Lease related         70         -         70           Total deferred inflows of resources         926         254         1,180           NET POSITION           Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713					
NET POSITION         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Lease related	70	-	70	
Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	Total deferred inflows of resources		254		
Net investment in capital assets         29,814         6,261         36,075           Unrestricted         5,690         2,023         7,713	NET POSITION				
Unrestricted <u>5,690</u> <u>2,023</u> <u>7,713</u>		29,814	6,261	36,075	
	Total net position				

## **COUNTY OF SAN MATEO**

# Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2022 (In Thousands)

	Coyote Point Airports Marina		Total
Operating revenues:			
Charges for services	\$ 118	\$ 1,596	\$ 1,714
Rent and concessions	5,133	-	5,133
Miscellaneous	261	5	266
Total operating revenues	5,512	1,601	7,113
Operating expenses:			
Salaries and benefits	1,455	469	1,924
Pension expense	179	54	233
General and administrative	2,335	719	3,054
Depreciation	655	314	969
Total operating expenses	4,624	1,556	6,180
Operating income	888	45	933
Nonoperating revenues (expenses):			
State and federal grants	105	42	147
Investment loss	(161)	(63)	(224)
Interest expense		(95)	(95)
Total nonoperating revenues (expenses)	(56)	(116)	(172)
Change in net position	832	(71)	761
Net position - beginning	34,672	8,355	43,027
Net position - end	\$ 35,504	\$ 8,284	\$ 43,788

### COUNTY OF SAN MATEO

#### Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2022 (In Thousands)

Cash flows from operating activities         Action operating activities         S. 5,663         \$ 1,575         \$ 2,088           Cash paid to employees for services         (2,040)         (3,64)         (3,64)           Cash paid to employees for services         (1,747)         (574)         (2,321)           Nec ash provided by operating activities         31,313         35         1,688           Cash flows from noncapital financing activities         31,000         42         1,472           Cash flows from a related financing activities         31,000         41         2,001           Cash flows from a related financing activities         (200)         (1)         (201)           Acquisition of capital assets         (200)         (1)         (201)           Interest paid on long-term debt         2         7         2         2           Cash received for interes on lesse receivables         2         2         7         2         2           Cash received for interes on lesse receivables         2         7         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2 <th></th> <th></th> <th>Coyote Point</th> <th></th>			Coyote Point	
Cash need to suppliers of goods and services         2,463         8 1,575         8,708           Cash paid to employees for services         (1,247)         (574)         (2,321)           Net eash provided by operating activities         (1,247)         (574)         (2,321)           Exh flows from noncapital financing activities         105         42         147           Cash flows from capital and related financing activities         (200)         (1)         (201)           Cash covering paid on long-term debt         -         (75)         (75)           Interest paid on long-term debt         -         (98)         (98)           Cash received for interest on lease receivables         -         (98)         (98)           Cash received for interest on lease receivables         -         (98)         (98)           Cash received for interest on lease receivables         -         2         2         2           Cash creeived for interest on lease receivables         -         2         2         2           Net cash (used in) invised and related financing activities         (167)         (64)         (231)           Investment expense paid         (167)         (64)         (231)           Net cash (used in) inviseding activities         1,089         1,59		Airports	Marina	Total
Cash paid to suppliers of goods and services         (2,403)         (646)         (3,049)           Cash paid to supployees for services         (1,747)         535         1,608           Cash provided by operating activities         1,313         355         1,608           Eash flows from soncapital financing activities         105         42         147           State and feelated grants receipts         105         42         147           Cash flows from capital and related financing activities         200         (15)         (201)           Principal paid on long-term debt         -         (98)         (98)           Cash received for interes to all on long-term debt         -         (98)         (98)           Cash received for interes to a lease receivables         2         -         -         2           Cash received for interes to a lease receivables         2         -         -         2         -         -         2         -         -         2         -         -         2         -         -         2         -         -         2         -         -         2         -         -         -         2         -         -         -         2         -         -         -         2				
Cash paid to employees for services         (1,74)         (574)         (2,32)           Net cash provided by operating activities         1,313         355         1,688           State and federal grants receipts         105         42         147           Cash flows from noncapital financing activities           Cash colspan="2">Cash colspan="2"	•			
Net cash provided by operating activities         1,313         355         1,668           Cash flows from noncapital financing activities         3         105         42         147           Cash flows from apital and related financing activities         3         105         42         147           Cash flows from capital and related financing activities         2         175         (201)           Principal paid on long-term debt         -         (98)         (98)           Cash received on lease receivables         27         -         27           Cash received for interest on lease receivables         2         -         2           Cash received for interest on lease receivables         2         -         -         2           Cash received for interest on lease receivables         2         -         -         2         -         2         -         2         -         -         2         -         2         -         -         2         -         -         2         -         -         2         -         -         2         -         -         2         -         -         2         -         -         2         -         -         2         1         3         3	Cash paid to suppliers of goods and services	(2,403)	(646)	(3,049)
Cash flows from noncapital financing activities           State and federal grants receipts         105         42         147           Cash consequent and related financing activities           Acquisition of capital assets         (200)         (1)         (201)           Principal paid on long-term debt         -         (98)         (98)           Cash received on lease receivables         27         -         22           Cash received for interest on lease receivables         27         -         22           Cash cused injusting activities         (171)         (174)         (345)           Net cash (used in) apital and related financing activities         (171)         (174)         (345)           Cash received for interest on lease receivables         2         7         6         2           Net cash (used in) apital and related financing activities         (167)         (64)         (231)           Net cash (used in) investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         1,080         1,98         1,236           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, beginning         888         45 <th< td=""><td>1 1 7</td><td></td><td></td><td></td></th<>	1 1 7			
State and federal grants receipts         105         42         147           Cash flows from capital and related financing activities         200         11         201           Principal paid on long-term debt         2.0         (75)         (75)           Interest paid on long-term debt         2.         (98)         (98)           Cash received on lease receivables         2.7         2.         2.           Cash received for interest on lease receivables         2.7         2.         2.           Net cash (used in) capital and related financing activities         (107)         (174)         (234)           Net cash (used in) investing activities         4167         (64)         (231)           Net cash (used in) investing activities         1,080         1.59         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, beginning         8,88         4,5         2,50           Reconciliation of operating income to net cash provided by operating activities:         4         2,5         8,5         8,5         9,3           Operating income         8,88         45         9,3         2,2         8,5         9,3         1,2         9,2         1,2         9,2         <	Net cash provided by operating activities	1,313	355	1,668
Cash flows from capital and related financing activities         (200)         (1)         (201)           Acquisition of capital assets         (200)         (1)         (201)           Principal paid on long-term debt         -         (75)         (75)           Interest paid on long-term debt         -         (98)         (98)           Cash received on lease receivables         27         -         2           Cash received for interest on lease receivables         2         -         -         2           Net cash (used in) capital and related financing activities         (167)         (64)         (231)           Net cash (used in) investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         (167)         (64)         (231)           Net change in cash and cash equivalents         1,080         159         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         \$88         \$ 5         \$ 8,50           Reconciliation of operating income         \$ 888         \$ 5         \$ 9.33           Adjustments to reconcile operating income         \$ 888         \$ 5         \$ 9.33           Decrease (increase) in:	Cash flows from noncapital financing activities			
Acquisition of capital assets         (200)         (1)         (201)           Principal paid on long-term debt         -         (75)         (75)           Interest pad on long-term debt         -         (98)         (98)           Cash received on lease receivables         2         -         -         2           Cash received for interest on lease receivables         2         -         -         2           Net eash (used in) capital and related financing activities         (167)         (174)         3435           Net eash (used in) investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         1,080         159         1,239           Cash and cash equivalents         1,080         159         1,239           Cash and cash equivalents, end         8 88         2,198         7,266           Cash and cash equivalents, end         8 88         45         8,850           Cash and cash equivalents, end         8 88         45         8,850           Accounts receivable         8 88         45         8,850           Adjustments to recentile operating income         65 <t< td=""><td>State and federal grants receipts</td><td>105</td><td>42</td><td>147</td></t<>	State and federal grants receipts	105	42	147
Acquisition of capital assets         (200)         (1)         (201)           Principal paid on long-term debt         -         (75)         (75)           Interest pad on long-term debt         -         (98)         (98)           Cash received on lease receivables         2         -         -         2           Cash received for interest on lease receivables         2         -         -         2           Net eash (used in) capital and related financing activities         (167)         (174)         (345)           Net eash (used in) investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         (167)         (64)         (231)           Net change in cash and cash equivalents         1,080         159         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         8.88         3         5.850           Cash and cash equivalents, end         8.88         3         5         8.850           Accounts payable to net cash provided by operating activities:         -         -         -         -         -<	Cash flows from capital and related financing activities			
Cash received no lease receivables	•	(200)	(1)	(201)
Cash received no lease receivables		` <u>-</u>	(75)	(75)
Cash received on lease receivables         27         -         27           Cash received for interest on lease receivables         2         2         2           Net cash (used in) capital and related financing activities         (17)         (174)         23           Cash flows from investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         1,080         159         1,239           Cash and cash equivalents         5,068         2,198         7,266           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         \$6,148         \$2,357         \$8,505           Cash and cash equivalents, end         \$88         \$45         \$93           Acconciliation of operating income to net cash provided by operating activities:         \$88         \$45         \$93           Adjustments to reconcile operating income to net cash provided by operating activities:         \$88         \$45         \$93           Depreciation and amortization         655         314         969           Decrease (increase) in:         \$61         \$61         \$61         \$61		-	(98)	
Net cash (used in) capital and related financing activities         (171)         (174)         (345)           Cash flows from investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         1,080         159         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         \$ 6,148         \$ 2,357         \$ 8,505           Reconciliation of operating income to net cash reprovided by operating activities:         \$ 888         \$ 45         \$ 933           Adjustments to reconcile operating income         \$ 888         \$ 45         \$ 933           Adjustments to reconcile operating activities:         \$ 888         \$ 45         \$ 933           Decrease (increase):         \$ 888         \$ 45         \$ 933           Adjustments to reconcile operating activities:         \$ 314         \$ 969           Decrease (increase):         \$ 61         \$ 6.         \$ 61           Lease receivable         61         \$ 6.         \$ 61           Lease receivable         61         \$ 6.         \$ 61           Lease receivable         62         <		27	-	
Cash flows from investing activities         (167)         (64)         (231)           Net cash (used in) investing activities         1,080         159         1,239           Net change in cash and cash equivalents         1,080         159         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         \$ 6,148         \$ 2,357         \$ 8,505           Reconciliation of operating income to net cash provided by operating activities:           Operating income         \$ 888         \$ 45         \$ 933           Adjustments to reconcile operating income           to net cash provided by operating activities:         5         314         969           Decrease (increase) in:         655         314         969           Decrease (increase) provided by operating activities:         61         -         61           Lease receivable         61         -         61           Lease receivable         699         -         (99)           Due from other governmental agencies         -         (28)         (28)           Net OPEB assets         (3)         -         (22)           Other assets         (22)	Cash received for interest on lease receivables	2	-	2
Investment expense paid         (167)         (64)         (231)           Net eash (used in) investing activities         1,080         159         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         \$ 6,148         2,357         \$ 8,505           Reconciliation of operating income to net cash provided by operating activities:           Operating income         \$ 888         45         \$ 933           Adjustments to reconcile operating income         888         \$ 45         \$ 933           Adjustments to reconcile operating activities:           Depreciation and amortization         655         314         969           Decrease (increase) in:         61         1         61 <t< td=""><td>Net cash (used in) capital and related financing activities</td><td>(171)</td><td>(174)</td><td>(345)</td></t<>	Net cash (used in) capital and related financing activities	(171)	(174)	(345)
Investment expense paid         (167)         (64)         (231)           Net eash (used in) investing activities         1,080         159         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         \$ 6,148         2,357         \$ 8,505           Reconciliation of operating income to net cash provided by operating activities:           Operating income         \$ 888         45         \$ 933           Adjustments to reconcile operating income         888         \$ 45         \$ 933           Adjustments to reconcile operating activities:           Depreciation and amortization         655         314         969           Decrease (increase) in:         61         1         61 <t< td=""><td>Cash flows from investing activities</td><td></td><td></td><td></td></t<>	Cash flows from investing activities			
Net cash (used in) investing activities         (167)         (64)         (231)           Net change in cash and cash equivalents         1,080         159         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         \$ 6,148         \$ 2,357         \$ 8,505           Reconciliation of operating income to net cash provided by operating activities:           Operating income         \$ 888         \$ 45         \$ 933           Adjustments to reconcile operating income         \$ 55         314         969           Depreciation and amortization         655         314         969           Decrease (increase) in:         61         -         61           Accounts receivable         (99)         -         (99)           Due from other funds         (3)         -         (3)           Due from other governmental agencies         -         (28)         (28)           Net OPEB assets         (38)         (7)         (45)           Other assets         3         (7)         (45)           Other assets         1         (28)         (28)           Net OPEB assets         3         7         20 </td <td>ŭ</td> <td>(167)</td> <td>(64)</td> <td>(231)</td>	ŭ	(167)	(64)	(231)
Net change in cash and cash equivalents         1,080         159         1,239           Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         \$ 6,148         \$ 2,357         \$ 8,505           Reconciliation of operating income to net cash provided by operating activities:           Operating income         \$ 888         \$ 45         \$ 933           Adjustments to reconcile operating income to cash provided by operating activities:         888         \$ 45         \$ 933           Depreciation and amortization         655         314         969           Decrease (increase) in:         888         10         969           Accounts receivable         (99)         -         (99)           Due from other funds         (3)         -         (3)           Due from other governmental agencies         -         (28)         (28)           Net OPEB assets         (38)         (7)         (45)           Other assets         (38)         (7)         (45)           Other assets         (38)         (7)         (45)           Accounts payable         (46)         73         27           Accounts payable         (46)         73	1 1			
Cash and cash equivalents, beginning         5,068         2,198         7,266           Cash and cash equivalents, end         5,048         2,198         7,266           Reconciliation of operating income to net cash provided by operating activities:         Secondary and activities:           Operating income         888         45         933           Adjustments to recorded operating income         888         45         933           Adjustments to recorded operating income         555         314         969           Decrease (increase) in:         655         314         969           Decrease (increase) in:         661         -         61           Accounts receivable         699         -         699           Due from other funds         (3)         -         (3)           Net OPEB assets         (38)         (7)         (45)           Other assets         (22)         -         (22)           Increase (decrease) in:         -         (22)         -         (22)           Accounts payable         (46)         73         27         -           Accounts payable         (46)         73         27         -           Accounts payable         (1)	The cash (ases in) in cosing activities	(107)	(0.)	(201)
Cash and cash equivalents, end         \$ 6,148         \$ 2,357         \$ 8,505           Reconciliation of operating income to net cash provided by operating activities:         Second	Net change in cash and cash equivalents	1,080	159	1,239
Reconciliation of operating income to net cash provided by operating activities:           Operating income (adjustments to reconcile operating income (adjustments to reconcile operating activities: (adjustments to reconcile operating activities: (adjustments of the cash provided by operating activation and activation a	Cash and cash equivalents, beginning	5,068	2,198	7,266
provided by operating activities:         \$ 888         \$ 45         \$ 933           Adjustments to reconcile operating income	Cash and cash equivalents, end	\$ 6,148	\$ 2,357	\$ 8,505
Adjustments to reconcile operating income to net cash provided by operating activities:  Depreciation and amortization Decrease (increase) in:  Accounts receivable Lease receivable Due from other funds Due from other governmental agencies Net OPEB assets Other asse				
Adjustments to reconcile operating income to net cash provided by operating activities:  Depreciation and amortization Decrease (increase) in:  Accounts receivable Lease receivable Due from other funds Due from other governmental agencies Net OPEB assets Other assets Other assets Other assets Accounts payable Accounts payable Accounts payable Accounts payable Oue to other funds Oue to other funds Oue from other funds Oue from other governmental Other assets Other asset	Operating income	\$ 888	\$ 45	\$ 933
to net cash provided by operating activities:  Depreciation and amortization  Decrease (increase) in:  Accounts receivable  Lease receivable  Due from other funds  Net OPEB assets  Other assets  Accounts payable  Accounts payabl	<u>.                                      </u>			
Depreciation and amortization       655       314       969         Decrease (increase) in:       -       61       -       61         Accounts receivable       (99)       -       (99)         Due from other funds       (3)       -       (3)         Due from other governmental agencies       -       (28)       (28)         Net OPEB assets       (38)       (7)       (45)         Other assets       (22)       -       (22)         Increase (decrease) in:       -       (46)       73       27         Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Uncarned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	• • •			
Decrease (increase) in:         Accounts receivable       61       -       61         Lease receivable       (99)       -       (99)         Due from other funds       (3)       -       (3)         Due from other governmental agencies       -       (28)       (28)         Net OPEB assets       (38)       (7)       (45)         Other assets       (22)       -       (22)         Increase (decrease) in:       -       (46)       73       27         Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	1 1 0	655	314	969
Lease receivable       (99)       -       (99)         Due from other funds       (3)       -       (3)         Due from other governmental agencies       -       (28)       (28)         Net OPEB assets       (38)       (7)       (45)         Other assets       (22)       -       (22)         Increase (decrease) in:       -       (22)       -       (22)         Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	*			
Due from other funds       (3)       -       (3)         Due from other governmental agencies       -       (28)       (28)         Net OPEB assets       (38)       (7)       (45)         Other assets       (22)       -       (22)         Increase (decrease) in:       -       (22)         Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Accounts receivable	61	-	61
Due from other governmental agencies       -       (28)       (28)         Net OPEB assets       (38)       (7)       (45)         Other assets       (22)       -       (22)         Increase (decrease) in:       -       -       (22)         Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Lease receivable	(99)	-	(99)
Net OPEB assets       (38)       (7)       (45)         Other assets       (22)       -       (22)         Increase (decrease) in:       Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Due from other funds	(3)	-	(3)
Other assets       (22)       -       (22)         Increase (decrease) in:       Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Due from other governmental agencies	-	(28)	(28)
Increase (decrease) in:         Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Net OPEB assets	(38)	(7)	(45)
Accounts payable       (46)       73       27         Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Other assets	(22)	-	(22)
Accrued salaries and benefits       13       7       20         Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Increase (decrease) in:			
Due to other funds       11       2       13         Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Accounts payable	(46)	73	27
Unearned revenues       (19)       -       (19)         Net pension liability       (912)       (273)       (1,185)         Compensated absences       2       1       3         Deferred inflows of resources       822       221       1,043	Accrued salaries and benefits	13	7	20
Net pension liability         (912)         (273)         (1,185)           Compensated absences         2         1         3           Deferred inflows of resources         822         221         1,043	Due to other funds	11	2	13
Compensated absences         2         1         3           Deferred inflows of resources         822         21         1,043	Unearned revenues	(19)	-	(19)
Deferred inflows of resources         822         221         1,043	Net pension liability	(912)	(273)	(1,185)
	Compensated absences	2	1	3
Net cash provided by operating activities \$ 1,313 \$ 355 \$ 1,668	Deferred inflows of resources	822_	221	1,043
	Net cash provided by operating activities	\$ 1,313	\$ 355	\$ 1,668