



AGENDA
SPECIAL MEETING
OF THE BOARD OF HARBOR COMMISSIONERS
MOSS LANDING HARBOR DISTRICT
7881 Sandholdt Road, Moss Landing, CA 95039

December 15, 2021 – 2:00 P.M.

Moss Landing Harbor District is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/81857517123>

Meeting ID: 818 5751 7123

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+16699006833,,81857517123# US (San Jose)

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Meeting ID: 818 5751 7123

Find your local number: <https://us02web.zoom.us/u/kdCMPmNpp>

A. CLOSED SESSION

A Closed session will be held immediately prior to the public open meeting, and will begin at **2:00 p.m.** to consider the following items. The public open meeting will begin at **2:30 p.m., or as soon thereafter as the Closed Session is concluded**, and any action taken during the Closed Session will be reported out at that time.

1. Confer with real property negotiators (District Counsel and GM) pursuant to Government Code Section 54956.8 - Moss Landing Commercial Park District proposal concerning Outfall Line, East Harbor Pumping Pier Property and Berthing Spaces.
2. Confer with real property negotiators (District Counsel and GM) pursuant to Government Code Section 54956.8 – North Harbor 9500' Building located at 24000 Highway 1.

B. OPEN SESSION CALL TO ORDER - PLEDGE OF ALLEGIANCE – ROLL CALL

Russ Jeffries – President

Tony Leonardini – Vice President

Vince Ferrante – Secretary

James Goulart – Commissioner

Liz Soto - Commissioner

Tommy Razzeca – General Manager

Mike Rodriguez – District Counsel

Shay Shaw – Administrative Assistant

C. PRESIDENT'S REMARKS

The President will use this opportunity to inform the public of issues affecting the District and other items of a general nature not otherwise provided for on this agenda.

D. PUBLIC COMMENTS

Members of the general public may address the Board of Harbor Commissioners regarding any item that is not on the Agenda. The President may limit the total amount of time of testimony.

E. CONSENT CALENDAR

1. Approval of the October 24, 2021 Regular Meeting Minutes.

F. SPECIAL PRESENTATIONS

2. Ryan Jolly, CPA will present the District's Audited Financial Statement for the fiscal year ending June 30, 2021.

G. FINANCIAL REPORT

3. Financial report month ending October 31, 2021.

H. MANAGERS' REPORTS

The General Manager & Assistant General Manager will make oral or written reports. The Board may take action as deemed necessary. The Managers may present additional reports but the Board may not take action on any item not on this Agenda.

4. Projects Status/Update
5. Summary of Permits Issued
6. Meeting Announcements
7. Liveaboard Report
8. Slip Income Report
9. Incident Report

I. COMMITTEE REPORTS

10. Finance Committee – Ferrante/Leonardini
11. Elkhorn Slough Advisory Committee – Leonardini
12. Special Districts – Jeffries/Ferrante
13. Budget Committee – Goulart/Soto
14. Liveaboard Committee – Goulart/Soto
15. Harbor Improvement Committee – Goulart/Soto
16. Real Property Committee I – Jeffries/Leonardini
17. Real Property Committee II – Ferrante/Goulart
18. Meetings attended by Commissioners at District expense since the last regular meeting of the Board (AB 1234 requirements). Such reports may be oral or written.

J. NEW BUSINESS

19. ITEM – Consider adopting Resolution 21-05
 - a. Staff report
 - b. Public Comment
 - c. Board discussion
 - d. Board action

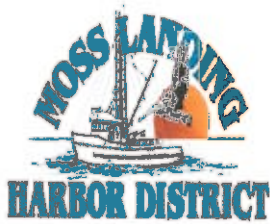
20. ITEM – Consider Payment Approval of Monterey Bay Diving Invoice
 - a. Staff report
 - b. Public Comment
 - c. Board discussion
 - d. Board action

K. COMMISSIONERS COMMENTS AND CONCERNS

Commissioners may address items of concern at this time, and may request that items be placed on future agendas in accordance with the By-laws of the Board.

L. ADJOURNMENT

The next Meeting of the Board of Harbor Commissioners is scheduled for January 26, 2022 at 7:00 PM at the Moss Landing Harbor District, 7881 Sandholdt Road, Moss Landing, CA. Individuals requiring special accommodations should contact Administrative Assistant, Shay Shaw at Shaw@mosslandingharbor.dst.ca.us or at 831.633.2461 no less than 72 hours prior to the meeting or if a Special Meeting, as soon as possible after the Agenda is posted. Copies of the agenda will be available 72 hours prior to Regular Meetings and 24 hours prior to Special Meetings and/or by contacting the District at 831.633.5417 or Razzeca@mosslandingharbor.dst.ca.us or on the District's website at www.mosslandingharbor.dst.ca.us. All meetings are noticed and conducted in accordance with the Ralph M. Brown Act.



**MINUTES
REGULAR MEETING
OF THE BOARD OF HARBOR COMMISSIONERS
OCTOBER 27, 2021
MOSS LANDING HARBOR DISTRICT
7881 Sandholdt Road, Moss Landing, CA 95039**

Moss Landing Harbor District is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/89968037224?pwd=NWt4UlhFWEt3cWNOL25BcjhMaWxrZz09>

Meeting ID: 899 6803 7224

Passcode: 781989

One tap mobile

+16699006833,,89968037224#,,,,*781989# US (San Jose)

+12532158782,,89968037224#,,,,*781989# US (Tacoma)

Passcode: 781989

Find your local number: <https://us02web.zoom.us/j/89968037224?pwd=NWt4UlhFWEt3cWNOL25BcjhMaWxrZz09>

A. CLOSED SESSION

A closed session was held immediately prior to the public open meeting to consider the following items:

1. Confer with real property negotiators (District Counsel and GM) pursuant to Government Code Section 54956.8 - Moss Landing Commercial Park District proposal concerning Outfall Line, East Harbor Pumping Pier Property and Berthing Spaces.
2. Confer with real property negotiators (District Counsel and GM) pursuant to Government Code 54956.8 regarding the proposed lease of storage lot adjacent to the Santa Cruz Cannery Building located at 7532 Sandholdt Rd.
3. Meet and confer with legal counsel pursuant to Government Code 54956.9(d)(4) deciding whether to initiate litigation.

B. OPEN SESSION CALL TO ORDER - PLEDGE OF ALLEGIANCE – ROLL CALL

The open session was called to order at 7:09pm, after the Pledge of Allegiance Roll was called:

Commissioners Present:

Russ Jeffries – President
Tony Leonardini – Vice President
Vince Ferrante – Secretary
James Goulart – Commissioner
Liz Soto - Commissioner

Staff Present:

Tommy Razzeca – General Manager
Mike Rodriguez – District Counsel
Shay Shaw – Administrative Assistant

C. PRESIDENT'S REMARKS

The President announced that the Board met in Closed Session and no decisions were made; direction was given to the General Manager and District Counsel.

D. PUBLIC COMMENTS

None.

E. CONSENT CALENDAR

1. Approval of the September 22nd/continued September 29, 2021, Regular Meeting Minutes. A motion was made by Commissioner Goulart, seconded by Commissioner Ferrante to approve the September 22nd/continued to September 29, 2021 Regular Meeting Minutes. The motion passed unanimously on a roll-call vote.

F. FINANCIAL REPORT

2. Financial reports months ending September, 2021. GM Razzeca gave the highlights. A motion was made by Commissioner Leonardini, seconded by Commissioner Soto to accept the financial report. The motion passed unanimously on a roll-call vote.

G. MANAGERS' REPORTS

The General Manager will make oral or written reports. The Board may take action as deemed necessary. The Managers may present additional reports but the Board may not take action on any item not on this Agenda.

3. Projects Status/Update – written report/no questions
4. Summary of Permits Issued – written report/no questions
5. Meeting Announcements – written report/no questions
6. Liveboard Report – written report/no questions
7. Slip Income Report– written report/no questions
8. Incident Report– written report/no questions

H. COMMITTEE REPORTS

9. Finance Committee – Ferrante/Leonardini – nothing to report
10. Elkhorn Slough Advisory Committee – Leonardini– nothing to report
11. Special Districts – Jeffries/Ferrante – Commissioner Ferrante and President Jeffries attend a Special Districts meeting and gave a report on the events that took place.
12. Budget Committee – Goulart/Soto– nothing to report
13. Liveboard Committee – Goulart/Soto– nothing to report
14. Harbor Improvement Committee – Goulart/Soto– nothing to report
15. Real Property Committee I – Jeffries/Leonardini– nothing to report
16. Real Property Committee II – Ferrante/Goulart– nothing to report
17. Meetings attended by Commissioners at District expense since the last regular meeting of the Board (AB 1234 requirements). Such reports may be oral or written.

I. NEW BUSINESS

19. ITEM- CONSIDER RESOLUTION 21-04 CANCELING NOVEMBER AND DECEMBER BOARD MEETINGS AND FIXING A DATE FOR COMBINED MEETING IN EARLY DECEMBER

- a. Staff Report – GM Razzeca gave the report
- b. Public Comment – None
- c. Board Discussion – None
- d. Board Action – A motion was made by Commissioner Soto, seconded by Commissioner Leonardini to adopt Resolution 21-04 Cancelling November and December Board meetings and fixing a date for combined meeting in early December. The motion passed unanimously on a roll-call vote

K. COMMISSIONERS COMMENTS AND CONCERNS

None.

L. ADJORNMENT

The meeting adjourned at pm 7:24pm

Respectfully submitted,

Vince Ferrante, Secretary
Board of Harbor Commissioners

ATTEST:

Tommy Razzeca, Deputy Secretary
Board of Harbor Commissioners

MOSS LANDING HARBOR DISTRICT

**INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Moss Landing Harbor District
Moss Landing, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Moss Landing Harbor District (District), which comprise the statements of net position as of June 30, 2021 and 2020, and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Moss Landing Harbor District as of June 30, 2021 and 2020, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

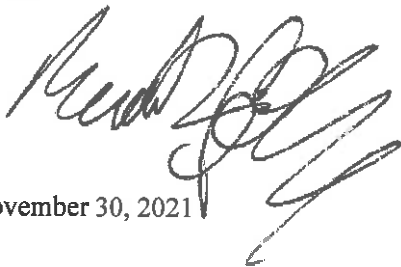
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 - 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The basic financial statements include summarized prior year comparative information. Such prior year information does not include all of the information required to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's basic financial statements for the year ended June 30, 2020, from which such summarized information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021 on our consideration of the Moss Landing Harbor District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to be 'Audrey J. [unclear]', written in a cursive style.

November 30, 2021

**MOSS LANDING HARBOR DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021 AND 2020**

Our discussion and analysis of the Moss Landing Harbor District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal years ended June 30, 2021 and 2020. Please read this in conjunction with the District's basic financial statements.

Financial Highlights

The District's financial statements are presented in accordance with the requirements of Governmental Accounting Standards Board Statement #34 (GASB 34). The underlying concept is that the financial statements are based on the governmental entity's assets, the liabilities related to those assets and the changes from year-to-year in those assets. The year-to-year changes result from net income, or loss, and contributions from outside sources (such as federal and state funding).

Operating revenues were \$3,670,226 in 2021, \$3,250,509 in 2020, and \$3,307,612 in 2019. Operating revenues were above budget by \$163,528, or 4.24%, in 2021. Berthing income and related revenues increased by \$195,467 or 8.38%, in 2021. Berthing and related revenues were below budget by \$34,451, or 1.34%. Rent, concessions and other income increased by \$224,250, or 24.44%, over the prior year. The increase in revenue over the prior year is primarily due to a combination of higher berthing revenue, lease and amenity fee income, and north harbor use fee income.

The District's property tax revenues increased by \$22,858.

Operating expenses (before depreciation) were \$1,847,139 in 2021, \$3,228,104 in 2020, and \$1,928,772 in 2019. The current year costs were lower than the prior year by \$1,380,965 or 42.27%, and below budget by \$784,661 or 29.81%. Expenses were below budget primarily due to election costs which were budgeted at \$500,000, but were not incurred. In addition, personnel costs were below budget by \$76,069

Using This Annual Report

This annual report consists of management's discussion and analysis, the basic financial statements and notes to financial statements. Management's discussion and analysis provides a narrative of the District's financial performance and activities for the year ended June 30, 2021. The basic financial statements provide readers with a broad overview of the District's finances, in a manner similar to private-sector business. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

The basic financial statements consist of three statements:

Statement of financial position – presents information on all of the District's assets and liabilities, with the difference between the two reported as fund equity. Over time, increases or decreases in fund net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Statement of revenues, expenses and changes in net position – presents information showing how the District's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Certain revenues and expenses are reported in this statement that will result in cash flows in future periods.

Statement of cash flows – presents information showing how the District's cash changed during the year. It shows the sources and uses of cash and cash equivalents.

Financial Analysis of the District as a Whole

Fund net position invested in capital assets represent the District's long-term investment in capital assets, net of accumulated depreciation and related debt, and are not available for current operations.

A summary of net position for years ended June 30, are presented below:

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 8,303,208	\$ 6,698,495	\$ 6,769,583
Non-current assets	7,389	7,389	7,389
Capital assets, net of depreciation	<u>14,682,646</u>	<u>15,250,389</u>	<u>15,761,512</u>
Total assets	<u>\$ 22,993,243</u>	<u>\$ 21,956,273</u>	<u>\$ 22,538,484</u>
Current liabilities	\$ 1,006,511	\$ 1,022,970	\$ 1,482,810
Long-term debt	<u>2,163,830</u>	<u>2,508,701</u>	<u>2,908,858</u>
Total liabilities	<u>\$ 3,170,341</u>	<u>\$ 3,531,671</u>	<u>\$ 4,391,668</u>
Deferred inflows of resources	<u>\$ 223,602</u>	<u>\$ 171,567</u>	<u>\$ 152,577</u>
Net investment in capital assets	\$ 12,173,945	\$ 12,341,581	\$ 12,463,138
Net position	<u>7,425,355</u>	<u>5,911,454</u>	<u>5,683,678</u>
Total net position	<u>\$ 19,599,300</u>	<u>\$ 18,253,035</u>	<u>\$ 18,146,816</u>

A summary of changes in net position is presented below:

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Changes in net position			
Operating revenues	\$ 3,670,226	\$ 3,250,509	\$ 3,307,612
Operating expenses	(1,847,139)	(3,228,104)	(1,928,772)
Depreciation	<u>(757,058)</u>	<u>(772,652)</u>	<u>(841,062)</u>
Net operating income	1,066,029	(750,247)	537,778
Non-operating revenues	352,685	994,874	598,441
Non-operating expenses	(72,449)	(138,408)	(198,291)
Increase in net position	<u>\$ 1,346,265</u>	<u>\$ 106,219</u>	<u>\$ 937,928</u>

Financial Analysis of the District as a Whole (Continued)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues			
Berthing	\$ 2,528,581	\$ 2,333,114	\$ 2,353,368
Rents	726,806	581,549	577,242
District property taxes	348,780	325,922	315,386
Operations, concessions and other	414,839	377,001	505,067
Grant revenues	-	662,710	148,919
Interest income	3,905	6,242	6,071
	<u>4,022,911</u>	<u>4,286,538</u>	<u>3,906,053</u>
Total revenues			
	<u>\$ 4,022,911</u>	<u>\$ 4,286,538</u>	<u>\$ 3,906,053</u>
Expenses			
Depreciation	\$ 757,058	\$ 772,652	\$ 841,062
Personnel	711,931	639,507	739,957
Utilities	469,320	457,319	297,548
Interest	72,449	83,776	94,907
Loss on disposal of equipment	-	54,632	103,384
General and administrative	191,076	183,476	185,678
Repairs and maintenance	185,794	1,662,973	453,869
District	289,018	284,829	251,720
	<u>2,676,646</u>	<u>4,139,164</u>	<u>2,968,125</u>
Total expenses			
	<u>\$ 2,676,646</u>	<u>\$ 4,139,164</u>	<u>\$ 2,968,125</u>

Future Plans

The District is a California Clean Marina, a standard that it intends to maintain for the benefit of its tenants as well as to attract new tenants. The District is continuing with infrastructure improvement projects, ongoing dock refurbishing and sea lion deterrents, where appropriate as well as a pile replacement project that is currently underway, and an upcoming project at our Cannery Building. A 9,500 square foot building shell has been constructed at North Harbor and the District is currently searching for tenants to occupy the building, while plans for further development are in the permitting process. The District has also been working closely with the Army Corps of Engineers over the past year and expects dredging of the Federal Channel to take place prior to the end of 2021. Slip occupancy has been at or near 100% as we continue to welcome numerous permanent and temporary slip holders who had previously been in other harbors, but choose Moss Landing because of its reasonable prices and overall improvements. All of these efforts should maintain revenue and attract tenants.

Budget Highlights

The District's budget projected operating revenues of \$3,859,384. The District finished the budget year with operating revenues of \$3,670,225, which was \$189,156, or 4.90% less than budgeted.

The District's budget projected expenditures (before depreciation) of \$2,631,800. The District finished the budget year with expenditures of \$1,847,139, which was \$784,661, or 29.81% lower than budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's capital assets, net of accumulated depreciation, at June 30, 2021, 2020, and 2019, totaled \$14,682,646, \$15,250,389, \$15,761,512 respectively, as shown below. This amount represents a net increase, including additions and disposals of \$567,743 or 3.72% from the prior year. This decrease is due to a combination of the demolition of a building in the North Harbor, and increase in accumulated depreciation, and an increase in construction in progress.

Capital Assets (Net of Depreciation)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Land	\$ 1,642,860	\$ 1,642,860	\$ 1,642,860
Buildings and improvements	15,698,228	15,673,655	15,950,665
Floating docks	10,108,421	9,981,859	9,981,859
Construction in progress	4,880,493	4,861,140	4,554,743
Equipment	481,950	463,123	453,355
	<u>32,811,952</u>	<u>32,622,637</u>	<u>32,583,482</u>
Less depreciation	<u>18,129,306</u>	<u>17,372,248</u>	<u>16,821,970</u>
	<u>\$ 14,682,646</u>	<u>\$ 15,250,389</u>	<u>\$ 15,761,512</u>

Debt Administration

All of the District's debt is related to the North Harbor facilities expansion, Cannery building improvements and the development of the K-Pier. The District's debt at June 30, 2021, 2020, and 2019, totaled \$2,508,701, \$2,908,808, and \$3,298,374, respectively. This represents a decrease of \$400,107 or 13.76%, from the prior year.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's accountability for the District's assets. If you have questions about this report or need additional financial information, contact Tommy Razzeca, General Manager, Moss Landing Harbor District, 7881 Sandholdt Road, Moss Landing, CA 95039, by calling (831) 633-5417, emailing to razzeca@mosslandingharbor.dst.ca.us or by visiting the District's web page at www.mosslandingharbor.dst.ca.us.

MOSS LANDING HARBOR DISTRICT

STATEMENTS OF NET POSITION JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 4,556,023	\$ 4,540,541
Restricted cash and cash equivalents	3,324,334	1,896,597
Accounts receivable, net	189,338	162,755
Prepaid expenses and other current assets	233,513	98,602
Total current assets	<u>8,303,208</u>	<u>6,698,495</u>
Non-current assets		
Investments	7,389	7,389
Capital assets, net of allowance for depreciation	14,682,646	15,250,389
Total non-current assets	<u>14,690,035</u>	<u>15,257,778</u>
Total assets	<u>22,993,243</u>	<u>21,956,273</u>
LIABILITIES		
Current liabilities		
Accounts payable	34,150	51,479
Accrued wages and vacation	55,767	38,563
Accrued interest	29,791	34,543
Deposits	541,932	498,278
Current portion of long-term debt	344,871	400,107
Total current liabilities	<u>1,006,511</u>	<u>1,022,970</u>
Non-current liabilities		
Long-term debt	2,163,830	2,508,701
Total non-current liabilities	<u>2,163,830</u>	<u>2,508,701</u>
Total liabilities	<u>3,170,341</u>	<u>3,531,671</u>
DEFERRED INFLOWS OF RESOURCES		
Unearned berth fees and lease receipts	223,602	171,567
Total deferred inflow of resources	<u>223,602</u>	<u>171,567</u>
NET POSITION		
Net investment in capital assets	12,173,945	12,341,581
Restricted for public land use	2,307,300	880,071
Restricted for debt service	1,017,034	1,016,526
Unrestricted	4,101,021	4,014,857
Total net position	<u>\$ 19,599,300</u>	<u>\$ 18,253,035</u>

See accompanying notes

MOSS LANDING HARBOR DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating Revenues		
Berthing	\$ 2,528,581	\$ 2,333,114
Rent	726,806	581,549
Operations	131,505	114,263
Concessions and other revenues	283,334	221,583
Total operating revenues	<u>3,670,226</u>	<u>3,250,509</u>
Operating Expenses		
Personnel	711,931	639,507
Utilities	469,320	457,319
General and administrative	191,076	183,476
Insurance	189,644	163,307
Repairs and maintenance	185,794	1,662,973
Operating supplies	33,480	31,809
Bad debt	25,500	57,659
Commissioner	18,343	14,588
Miscellaneous	22,051	17,466
Depreciation	757,058	772,652
Total operating expenses	<u>2,604,197</u>	<u>4,000,756</u>
Operating income/(loss)	<u>1,066,029</u>	<u>(750,247)</u>
Nonoperating Revenues/(Expenses)		
Grant revenues	-	662,710
Property taxes	348,780	325,922
Interest income	3,905	6,242
Loss on disposal of equipment	-	(54,632)
Interest expense	(72,449)	(83,776)
Total non-operating revenues/(expenses)	<u>280,236</u>	<u>856,466</u>
Change in Net Position	1,346,265	106,219
Net Position		
Beginning of year	18,253,035	18,146,816
End of year	<u>\$ 19,599,300</u>	<u>\$ 18,253,035</u>

See accompanying notes

MOSS LANDING HARBOR DISTRICT

STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating Activities		
Receipts from customers and users	\$ 3,739,332	\$ 3,393,309
Payments to suppliers for goods and services	(1,287,448)	(2,998,300)
Payments to employees for services	(694,727)	(631,895)
Net cash provided by (used in) operating activities	<u>1,757,157</u>	<u>(236,886)</u>
Noncapital Financing Activities		
Property taxes received	348,780	325,922
Net cash provided by noncapital financing activities	<u>348,780</u>	<u>325,922</u>
Capital and Related Financing Activities		
Acquisition of capital assets	(189,315)	(316,162)
Receipts from capital grants	-	662,710
Principal paid on long-term debt	(400,107)	(389,566)
Interest paid on long-term debt	(77,200)	(88,402)
Net cash provided by (used in) capital and related financing activities	<u>(666,622)</u>	<u>(131,420)</u>
Investing Activities		
Interest received	3,905	6,242
Net cash provided by investing activities	<u>3,905</u>	<u>6,242</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,443,220	(36,142)
Cash and Cash Equivalents		
Beginning of year	6,437,138	6,473,280
End of year	<u>\$ 7,880,358</u>	<u>\$ 6,437,138</u>
Cash Flows from Operating Activities		
Operating income (loss)	\$ 1,066,029	\$ (750,247)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	757,058	772,652
(Increase) Decrease in accounts receivable, net	(26,583)	35,287
(Increase) Decrease in prepaid expenses and other current assets	(134,911)	(341)
Increase (Decrease) in accounts payable	(17,329)	(244,591)
Increase (Decrease) in retention payable	-	(164,770)
Increase (Decrease) in accrued wages and vacation	17,204	7,612
Increase (Decrease) in deposits	43,654	88,522
Increase (Decrease) in deferred inflows of resources	52,035	18,990
Net Cash Provided by (Used in) Operating Activities	<u>\$ 1,757,157</u>	<u>\$ (236,886)</u>

See accompanying notes

MOSS LANDING HARBOR DISTRICT

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

Note 1 – Summary of Significant Accounting Policies

Reporting Entity

The Moss Landing Harbor District (the “District”) was formed in 1947 as a non-taxable government entity under the California Senate Bill 1116 to provide for harbor and port facilities. It was formed for the purpose of creating a legal entity to negotiate with various governmental agencies for the financing and construction of a small craft harbor and subsequent operation of the facility. The District is governed by an elected Board of five Commissioners. The District derives its revenues principally from fees charged to users of the harbor facilities, rent and concessions.

The accompanying financial statements include all the accounts of the District. There are no component units included in the District financial statements nor has the District been determined to be a component unit of any other entity.

Basis of Accounting and Measurement Focus

The District accounts for its operations in enterprise funds using the economic resources measurement focus and the accrual basis of accounting. A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific government activity. The activities of enterprise funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

An enterprise fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the District’s principal ongoing operations. The principal operating revenues of the District are generated by the berthing, rental, concessions and other operations of the harbor facilities. Operating expenses for the District include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

MOSS LANDING HARBOR DISTRICT

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Financial Statement Amounts

Cash and cash equivalents – The District considers all highly liquid assets, which have a term of less than ninety days to maturity as cash equivalents.

Investments – Investments consist of Principal Financial common stock. Investments are stated at fair value. This investment is a Level 1 Input as the valuation methodology is based on quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

Accounts Receivable – Accounts receivable are composed of amounts due from customers for berthing fees. Accounts receivable are recorded net of an allowance for doubtful accounts. The allowance is estimated from historical experience and management’s analysis of individual customer balances. The allowance for doubtful accounts was \$16,604 at June 30, 2021.

Capital Assets – Capital assets are defined by the government as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities are included as part of the capitalized value of the assets constructed.

Capital assets in service are depreciated using the straight line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	10 - 40
Buildings and improvements	10 - 40
Furniture, equipment and vehicles	3 - 20

MOSS LANDING HARBOR DISTRICT

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Compensated Absences – The District allows employees to accumulate unused vacation leave and sick leave. Upon termination, accumulated vacation that was not taken will be paid to the employee. One-half of the employee's sick leave is paid upon termination. Currently, there are only two employees who qualify for payout of sick leave upon termination.

Accumulated vacation leave that is expected to be paid with expendable available financial resources is recorded as an expense and liability as the benefits accrue.

Long-Term Obligations – Long-term debt and other obligations are reported as District liabilities. Loan fees are deferred and amortized over the life of the loan using the effective interest method.

Deferred Inflows of Resources – Deferred inflows of resources represents berth fees and lease payments collected before year-end which were not earned as of June 30, 2021. All deferred inflows of resources is expected to be earned within the following year.

Net Position – The financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted Net Position – This category presents external restrictions on net position imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

Property Tax Revenue – Property tax revenue is composed of property taxes received from the County of Monterey. Property tax revenue is recognized when it is available from the County.

Note 2 – Cash and Investments

California law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the District's cash on deposits or first trust deed mortgage notes with a value of 150% of the deposit as collateral for all public agency deposits. Under California law this collateral remains with the institution but is held in the District's name and places the District ahead of general creditors of the institution. The District has waived collateral requirements for the portion of deposits covered by federal deposit insurance.

MOSS LANDING HARBOR DISTRICT

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

Note 2 – Cash and Investments (Continued)

Cash and Investments as of June 30, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash and cash equivalents	\$ 4,556,023
Restricted cash and cash equivalents	3,324,334
Investments	<u>7,389</u>
	<u>\$ 7,887,746</u>

Cash and Investments as of June 30, 2021 consist of the following:

Cash on hand	\$ 500
Deposits with financial institutions	7,879,857
Principal Financial Common Stock	<u>7,389</u>
Total Cash and Investments	<u>\$ 7,887,746</u>

Investments Authorized by the District's Investment Policy

The District's Investment Policy and the California Government Code allows the District to invest in the following, provided the credit ratings of the issuers are acceptable to the District. The following also identifies certain provisions of the District and California Government Code that address interest rate risk, credit risk, and concentration of credit risk. The District's Investment Policy authorizes the following:

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Minimum Credit Quality</u>
Local Agency Bonds	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
State of California Obligations	5 Years	None	None
California Local Agency Obligations	5 Years	None	None
U.S. Agency Obligations	5 Years	None	None
Bankers Acceptances	180 Days	40%	None
Commercial Paper	270 Days	25%	A-1
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Medium Term Notes	5 Years	30%	A or >
Money Market Mutual Funds	N/A	20%	A
Collateralized Bank Deposits	5 Years	None	None
Time Deposits	2 Years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

MOSS LANDING HARBOR DISTRICT

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

Note 2 – Cash and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution to the District's investments by maturity:

<u>Investment Type</u>	<u>12 Months or less</u>	<u>13 to 24 Months</u>	<u>25 to 84 Months</u>	<u>Total</u>
Common Stock	\$ 7,389	\$ -	\$ -	\$ 7,389
Total Investments	<u>\$ 7,389</u>	<u>\$ -</u>	<u>\$ -</u>	<u>7,389</u>
Cash in bank and on hand				<u>7,880,357</u>
Total Cash and Investments				<u>\$ 7,887,746</u>

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Negotiable certificates of deposit do not have a minimum credit rating.

Concentration of Credit Risk

At June 30, 2021, in accordance with State law and the District's Investment Policy, the District did not have 5% or more of its net investment in commercial paper, corporate bonds or medium term notes of a single organization. Investments in obligations of the U.S. government, U.S. government agencies, or government-sponsored enterprises are exempt from these limitations.

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's Investment Policy limits its exposure to custodial credit risk by requiring that all security transactions entered into by the District, including collateral for repurchase agreements, be conducted on a delivery-versus-payment basis. Securities are to be held by a third party custodian.

MOSS LANDING HARBOR DISTRICT

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

Note 3 – Capital Assets

Capital asset activities for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021
Capital assets, not being depreciated				
Land	\$ 1,642,860	\$ -	\$ -	\$ 1,642,860
Construction in progress	4,861,140	19,353	-	4,880,493
Total capital assets, not being depreciated	<u>6,504,000</u>	<u>19,353</u>	<u>-</u>	<u>6,523,353</u>
Capital assets, being depreciated				
Buildings and improvements	25,655,514	151,135	-	25,806,649
Equipment and machinery	463,123	18,827	-	481,950
Total capital assets, being depreciated	<u>26,118,637</u>	<u>169,962</u>	<u>-</u>	<u>26,288,599</u>
Less accumulated depreciation for				
Buildings and improvements	(16,950,304)	(742,051)	-	(17,692,355)
Equipment and machinery	(421,944)	(15,007)	-	(436,951)
Total accumulated depreciation	<u>(17,372,248)</u>	<u>(757,058)</u>	<u>-</u>	<u>(18,129,306)</u>
Total capital assets, being depreciated, net	<u>8,746,389</u>	<u>(587,096)</u>	<u>-</u>	<u>8,159,293</u>
Total capital assets, net	<u>\$ 15,250,389</u>	<u>\$ (567,743)</u>	<u>\$ -</u>	<u>\$ 14,682,646</u>

Note 4 – Long-Term Debt

The District generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. The District's debt issues and transactions are summarized below and discussed in detail thereafter.

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Current Portion
2014 Harbor Enterprise Revenue Refunding Loan	\$ 2,908,808	\$ -	\$ (400,107)	\$ 2,508,701	\$ 344,871
Total Long-term Debt	<u>\$ 2,908,808</u>	<u>\$ -</u>	<u>\$ (400,107)</u>	<u>\$ 2,508,701</u>	<u>\$ 344,871</u>

MOSS LANDING HARBOR DISTRICT

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

Note 4 – Long -Term Debt (Continued)

2014 Harbor Enterprise Revenue Refunding Loan

In July 2014, the District refinanced all of its outstanding debt and obtained a loan agreement from Umpqua Bank for the amount of \$4,755,901. The principal payments are made each August 1 beginning in 2017 through 2030. Interest is to be paid semi-annually on February 1 and August 1 through 2030 and has a stated interest rate of 2.85 percent. The District covenants that it shall prescribe, revise and collect such charges for the services and facilities of the harbor which shall produce revenues sufficient in each fiscal year to provide net revenues equal to at least 1.25 times debt service coming due and payable during such fiscal year. In addition, the District covenants and agrees to maintain during the term of the Loan Agreement a ratio of Funded Debt to Net Position of the District not greater than 2.0:1.0 for each fiscal year. The loan also requires that the District shall maintain a deposit relationship with Umpqua Bank in an amount not less than \$1,000,000.

Deposit and Loan Covenant Requirements

As noted above the District has pledged future revenues, net of specified operating expenses, to repay debt in the original amount of \$4,755,901. Net Revenues, defined as all revenues less all maintenance and operating costs, were equal to at least 1.25 times the Debt Service for the fiscal year ending June 30, 2021. The District is also in compliance with the deposit requirement and the funded debt limitation requirement noted above.

Debt Service Requirements

The annual requirement to amortize the principal and interest on the above long-term debt at June 30, 2021 were as follows:

Years ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 344,871	\$ 66,585	\$ 411,456
2023	306,504	57,303	363,807
2024	242,841	49,475	292,316
2025	249,176	42,463	291,639
2026	255,629	19,456	275,085
2027 - 2031	1,109,730	96,466	1,206,196
	<u>\$ 2,508,751</u>	<u>\$ 331,748</u>	<u>\$ 2,840,499</u>

MOSS LANDING HARBOR DISTRICT

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

Note 6 – Risk Management

The District is exposed to various risks of loss to torts; theft of, damage of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District pays an annual premium for its general insurance coverage. The District continues to carry commercial insurance for all other risks of loss, including workers' compensation, and employee health and accident insurance. There have been no significant reductions in insurance coverage in the current year.

Note 7 – Subsequent Events

The District evaluated subsequent events for recognition and disclosure through November 30, 2021, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2021 that required recognition or disclosure in such financial statements.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners
Moss Landing Harbor District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Moss Landing Harbor District (District), which comprise the statement of net position as of June 30, 2021, and the related statement of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Moss Landing Harbor District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

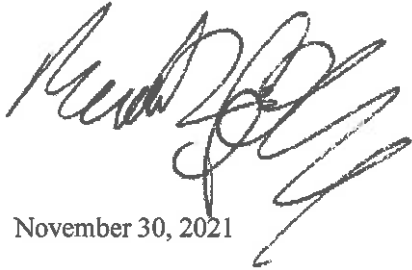
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Moss Landing Harbor District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to be "Mendelsohn", written in a cursive style.

November 30, 2021



BOARD OF COMMISSIONERS
Russell Jeffries
Tony Leonardini
Vincent Ferrante
James Goulart
Liz Soto

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

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GENERAL MANAGER/HARBOR MASTER
Tom Razzeca

STAFF REPORT

ITEM NUMBER 19 – CONSIDER ADOPTION OF RESOLUTION 21-05 APPROVING THE DISTRICT CREDIT CARD PAYMENTS TO BE DEPOSITED INTO THE DISTRICTS NEW 1ST CAPITOL BANK ACCOUNT

Since approval of the Board District staff has been in process of switching the District's bank accounts over from Union Bank to 1st Capitol Bank with the intention of ultimately closing the Union Bank accounts. In order to complete this process the District will need payments made to the District using credit cards to switch from being deposited in the Union Bank accounts to our new 1st Capitol Bank account.

The District's card processing provider Retriever Payment Systems requires that the Board of Harbor Commissioners adopt a Resolution approving the changing of the depositing account. Therefore, Staff recommends that the Board adopt Resolution 20-05 approving the change in the Districts depositing account from our Union Bank account to our new 1st Capitol Bank account.

SERVING COMMERCIAL FISHING AND RECREATIONAL BOATING SINCE 1947

ITEM NUMBER 19 – CONSIDER ADOPTION OF RESOLUTION 20-05 APPROVING THE DISTRICT CREDIT CARD PAYMENTS TO BE DEPOSITED INTO THE DISTRICTS NEW 1ST CAPITOL BANK ACCOUNT
12/15/2021 SPECIAL MEETING

MOSS LANDING HARBOR DISTRICT
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2021

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley, C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Luis A. Perez C.P.A.
Lan T. Kimoto

Board of Commissioners
Moss Landing Harbor District
Moss Landing, California

We have audited the financial statements of the Moss Landing Harbor District (the "District") for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated July 29, 2020. Professional standards require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District. We evaluated the key factors and assumptions used by management in computing depreciation expense and believe that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. We did not identify any significant audit adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 30, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be "Mendelsohn", written in a cursive style.

November 30, 2021

Moss Landing Harbor District
Balance Sheet
As of October 31, 2021

	<u>Oct 31, 21</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1022 · 1st Capital Trust Account	250,012		250,012	100%
1001 · 1st Capital Operating Account	144,527		144,527	100%
1002 · Petty Cash	500	500		
1009 · Union - Operating	2,225,337	2,797,423	-572,086	-20%
1015 · 1st Capital Bank	1,558,368	1,555,264	3,104	0%
1018 · Union Bank- Trust Account	2,807,900	1,086,588	1,721,312	158%
1020 · Umpqua - Restricted	1,017,068	1,016,697	371	
Total Checking/Savings	<u>8,003,712</u>	<u>6,456,472</u>	<u>1,547,240</u>	<u>24%</u>
Accounts Receivable				
11290 · Leases				
1282 · NNN Receivable	86,892	70,708	16,184	23%
1284 · Local Bounty	1,650		1,650	100%
1291 · Monterey Bay Kayak	7,000	0	7,000	100%
1293 · Lunds	8,091		8,091	100%
1294 · Monterey Fish	-7,825		-7,825	-100%
Total 11290 · Leases	<u>95,808</u>	<u>70,708</u>	<u>25,100</u>	<u>35%</u>
1200 · Marina Receivables	159,318	111,600	47,718	43%
1201 · Marina - Allow for Bad Debt	-32,901	-36,201	3,300	9%
Total Accounts Receivable	<u>222,225</u>	<u>146,107</u>	<u>76,118</u>	<u>52%</u>
Other Current Assets				
1271 · Prepaid Expenses				
1270 · Insurance	124,256	68,179	56,077	82%
Total 1271 · Prepaid Expenses	<u>124,256</u>	<u>68,179</u>	<u>56,077</u>	<u>82%</u>
Total Other Current Assets	<u>124,256</u>	<u>68,179</u>	<u>56,077</u>	<u>82%</u>
Total Current Assets	<u>8,350,193</u>	<u>6,670,758</u>	<u>1,679,435</u>	<u>25%</u>
Fixed Assets				
1650 · Construction In Progress	4,880,492	4,869,285	11,207	0%
1670 · Equipment	481,946	466,635	15,311	3%
1700 · Improvements				
1710 · NH Buildings & Improvements	6,893,102	6,880,629	12,473	0%
1720 · NH Floating Docks	524,675	524,675		
1725 · NH Offsite Improvements	632,218	632,218		
1730 · SH Buildings & Improvements	8,172,908	8,160,807	12,101	0%
1740 · SH Floating Docks	9,583,746	9,565,196	18,550	0%
Total 1700 · Improvements	<u>25,806,649</u>	<u>25,763,525</u>	<u>43,124</u>	<u>0%</u>

Moss Landing Harbor District
Balance Sheet
As of October 31, 2021

	<u>Oct 31, 21</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
1800 · Less - Depreciation				
1805 · Equipment	-443,748	-428,740	-15,008	-4%
1810 · NH Buildings & Improvements	-3,718,234	-3,492,764	-225,470	-6%
1820 · NH Floating Docks	-528,686	-528,687	1	
1825 · NH Offsite Improvements	-517,079	-498,289	-18,790	-4%
1830 · SH Buildings & Improvements	-6,338,069	-6,223,639	-114,430	-2%
1840 · SH Floating Docks	-6,916,835	-6,533,474	-383,361	-6%
Total 1800 · Less - Depreciation	<u>-18,462,651</u>	<u>-17,705,593</u>	<u>-757,058</u>	<u>-4%</u>
1900 · Land	<u>1,642,860</u>	<u>1,642,860</u>		
Total Fixed Assets	<u>14,349,296</u>	<u>15,036,712</u>	<u>-687,416</u>	<u>-5%</u>
Other Assets				
1320 · Workers Comp Deposit	200	200		
1530 · Principal Financial CS	7,389	7,389		
Total Other Assets	<u>7,589</u>	<u>7,589</u>		
TOTAL ASSETS	<u><u>22,707,078</u></u>	<u><u>21,715,059</u></u>	<u><u>992,019</u></u>	<u><u>5%</u></u>

Moss Landing Harbor District
Balance Sheet
As of October 31, 2021

	<u>Oct 31, 21</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · Accounts Payable	-21,332	21,505	-42,837	-199%
Total Accounts Payable	<u>-21,332</u>	<u>21,505</u>	<u>-42,837</u>	<u>-199%</u>
Other Current Liabilities				
2020 · Accrued Salaries Payable	14,983	15,387	-404	-3%
2021 · Accrued Vacation	39,621	22,412	17,209	77%
2023 · Accrued Payroll Taxes	1,148	1,148		
2030 · Customer Deposits	351,175	337,066	14,109	4%
2051 · Note Interest Payable				
2062 · Umpqua Accrued Interest	16,236	18,823	-2,587	-14%
Total 2051 · Note Interest Payable	<u>16,236</u>	<u>18,823</u>	<u>-2,587</u>	<u>-14%</u>
2080 · Prepaid Berth Fees	189,282	170,145	19,137	11%
2011 · Lusamerica Reimb. Acct.	15,000		15,000	100%
2082 · MLCP Cost Reimb. Deposit	73,761	79,447	-5,686	-7%
2086 · Prepaid Leases				
20861 · Vistra	28,654	28,841	-187	-1%
20862 · MBARI	14,573	14,322	251	2%
Total 2086 · Prepaid Leases	<u>43,227</u>	<u>43,163</u>	<u>64</u>	<u>0%</u>
2087 · Lease Deposits	19,501	19,501		
Total Other Current Liabilities	<u>763,934</u>	<u>707,092</u>	<u>56,842</u>	<u>8%</u>
Total Current Liabilities	<u>742,602</u>	<u>728,597</u>	<u>14,005</u>	<u>2%</u>
Long Term Liabilities				
2605 · Umpqua Loan	2,163,830	2,508,701	-344,871	-14%
Total Long Term Liabilities	<u>2,163,830</u>	<u>2,508,701</u>	<u>-344,871</u>	<u>-14%</u>
Total Liabilities	<u>2,906,432</u>	<u>3,237,298</u>	<u>-330,866</u>	<u>-10%</u>
Equity				
3020 · Retained Net Assets	6,456,231	6,456,231		
3050 · Prior Year Earnings	13,143,069	11,796,804	1,346,265	11%
Net Income	201,346	224,726	-23,380	-10%
Total Equity	<u>19,800,646</u>	<u>18,477,761</u>	<u>1,322,885</u>	<u>7%</u>
TOTAL LIABILITIES & EQUITY	<u><u>22,707,078</u></u>	<u><u>21,715,059</u></u>	<u><u>992,019</u></u>	<u><u>5%</u></u>

Moss Landing Harbor District
Statement of Cash Flows
July through October 2021

Jul - Oct 21

OPERATING ACTIVITIES	<u>Jul - Oct 21</u>
Net Income	181,980
Adjustments to reconcile Net Income	
to net cash provided by operations:	
11290 · Leases:1291 · Monterey Bay Kayak	11,891
11290 · Leases:1293 · Lunds	-8,091
11290 · Leases:1294 · Monterey Fish	7,825
1200 · Marina Receivables	-38,362
1201 · Marina - Allow for Bad Debt	8,500
11290 · Leases:1282 · NNN Receivable	-13,000
11290 · Leases:1284 · Local Bounty	-1,650
1271 · Prepaid Expenses:1270 · Insurance	-110,439
1800 · Less - Depreciation:1805 · Equipment	6,800
1800 · Less - Depreciation:1810 · NH Buildings & Improvements	105,015
1800 · Less - Depreciation:1820 · NH Floating Docks	4,012
1800 · Less - Depreciation:1825 · NH Offsite Improvements	9,794
1800 · Less - Depreciation:1830 · SH Buildings & Improvements	69,593
1800 · Less - Depreciation:1840 · SH Floating Docks	138,133
2010 · Accounts Payable	177,831
2020 · Accrued Salaries Payable	-10
2030 · Customer Deposits	2,820
2080 · Prepaid Berth Fees	-34,320
2086 · Prepaid Leases	-7,551
2086 · Prepaid Leases:20861 · Vistra	-24,493
2086 · Prepaid Leases:20862 · MBARI	-10,044
2051 · Note Interest Payable:2062 · Umpqua Accrued Interest	-8,006
Net cash provided by Operating Activities	<u>468,228</u>
FINANCING ACTIVITIES	
2605 · Umpqua Loan	-344,871
Net cash provided by Financing Activities	<u>-344,871</u>
Net cash increase for period	<u>123,357</u>
Cash at beginning of period	<u>7,880,357</u>
Cash at end of period	<u><u>8,003,714</u></u>

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
 July through October 2021

Ordinary Income/Expense	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · MARINA REVENUES				
4100 · Berthing Income				
4110 · Assigned Berthing	599,537	603,835	-4,298	99%
4112 · Qtrly/Annual Discount	-457	-967	510	47%
4113 · Commercial Vessel Dscnt	-3,938	-4,000	62	98%
4114 · Away (1 mnth) Dscnt	-142	-200	58	71%
4115 · Temporary Berthing	97,639	100,418	-2,779	97%
4120 · Liveaboard Fees	46,180	44,333	1,847	104%
4130 · Transient Berthing	4,010	13,083	-9,073	31%
4220 · Wait List	2,875	2,167	708	133%
4260 · Towing - Intra Harbor		200	-200	
4270 · Pumpouts		200	-200	
4280 · Late Fees	11,059	11,667	-608	95%
Total 4100 · Berthing Income	<u>756,763</u>	<u>770,736</u>	<u>-13,973</u>	<u>98%</u>
4200 · Other Income - Operations				
4225 · Merchandise		80	-80	
4230 · SH Parking	58,352	33,312	25,040	175%
4285 · Dog Fee	310	200	110	155%
4290 · Misc	272	500	-228	54%
Total 4200 · Other Income - Operations	<u>58,934</u>	<u>34,092</u>	<u>24,842</u>	<u>173%</u>
Total 4000 · MARINA REVENUES	<u>815,697</u>	<u>804,828</u>	<u>10,869</u>	<u>101%</u>

Moss Landing Harbor District Profit & Loss Budget vs. Actual July through October 2021

Expense	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
5200 · General & Administrative				
5100 · Advertising	2,419	2,167	252	112%
5210 · Dues & Subscriptions	3,463	3,805	-342	91%
5220 · Office Supplies				
5223 · Administration	2,609	2,896	-287	90%
5225 · Operations	4,592	4,473	119	103%
Total 5220 · Office Supplies	7,201	7,369	-168	98%
5230 · Postage & Equip Lease				
5232 · Meter Lease	151	230	-79	66%
5235 · Postage	103	372	-269	28%
Total 5230 · Postage & Equip Lease	254	602	-348	42%
5240 · Copier Lease & Supplies				
5242 · Copier Lease	1,070	980	90	109%
Total 5240 · Copier Lease & Supplies	1,070	980	90	109%
5250 · Telephone & Communications				
5253 · Administration	4,826	4,342	484	111%
5255 · Operations	226	161	65	140%
Total 5250 · Telephone & Communications	5,052	4,503	549	112%
5260 · Professional Services				
5262 · Accounting	12,796	18,000	-5,204	71%
5263 · Audit fees				
5265 · Legal	13,060	33,333	-20,273	39%
5268 · Computer Consulting	298	624	-326	48%
5269 · Payroll Processing	1,254	1,206	48	104%
Total 5260 · Professional Services	27,408	53,163	-25,755	52%
5270 · Licenses & Permits	6,899			
5290 · Credit Card Fees	2,341	3,765	-1,424	62%
5921 · Internet Billing Service	547	479	68	114%
Total 5200 · General & Administrative	56,654	76,833	-20,179	74%
5300 · Personnel				
5310 · Salaries				
5313 · Administration	85,797	90,705	-4,908	95%
5315 · Operations	54,588	68,303	-13,715	80%
5318 · Maintenance	46,762	51,605	-4,843	91%
Total 5310 · Salaries	187,147	210,613	-23,466	89%
5330 · Payroll Taxes				
5333 · Administration	6,558	6,939	-381	95%
5335 · Operations	4,176	5,225	-1,049	80%
5338 · Maintenance	3,580	3,948	-368	91%
Total 5330 · Payroll Taxes	14,314	16,112	-1,798	89%
5340 · Employee Benefits				
5342 · Vehicle Allowance				
5343 · Administration	19,174	14,897	4,277	129%
5345 · Operations	130			

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July through October 2021

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5348 · Maintenance	22,207	19,741	2,466	112%
Total 5340 · Employee Benefits	41,511	34,638	6,873	120%
5350 · Workers Compensation				
5353 · Administration	1,200	354	846	339%
5355 · Operations	1,787	4,069	-2,282	44%
5358 · Maintenance	1,685	2,209	-524	76%
Total 5350 · Workers Compensation	4,672	6,632	-1,960	70%
5360 · Education & Training				
5363 · Administration	3,224	667	2,557	483%
5365 · Operations		667	-667	
Total 5360 · Education & Training	3,224	1,334	1,890	242%
Total 5300 · Personnel	250,868	269,329	-18,461	93%
5400 · Insurance				
5410 · Liability Insurance	58,333	55,267	3,066	106%
Total 5400 · Insurance	58,333	55,267	3,066	106%
5500 · Utilities				
5510 · Garbage	38,080	38,333	-253	99%
5520 · Gas and Electric	92,909	100,000	-7,091	93%
5530 · Water	11,191	13,333	-2,142	84%
5540 · Sewer	13,829	14,333	-504	96%
Total 5500 · Utilities	156,009	165,999	-9,990	94%
5600 · Operating Supplies				
5610 · Vehicles	2,809	5,027	-2,218	56%
5620 · Vessels	476	533	-57	89%
5625 · Operations	5,063	6,507	-1,444	78%
Total 5600 · Operating Supplies	8,348	12,067	-3,719	69%
5700 · Depreciation	166,674	166,667	8	100%
5800 · Repairs & Maintenance				
5810 · Vehicles	122	319	-197	38%
5830 · Equip Rental	1,411	1,901	-490	74%
5850 · Repair Materials	6,452	22,781	-16,329	28%
5860 · Outside Service Contracts	16,389	25,000	-8,611	66%
5870 · Derelict Disposal		12,500	-12,500	
Total 5800 · Repairs & Maintenance	24,374	62,501	-38,127	39%
5900 · Financial Expenses				
5920 · Bank Service Charges	2,945	1,667	1,278	177%
5990 · Bad Debt	8,500	8,333	167	102%
Total 5900 · Financial Expenses	11,445	10,000	1,445	114%
Total · MARINA EXPENSES	732,705	818,663	-85,958	90%
Net Ordinary Income - Marina Operations	82,992	-13,835	96,827	-600%

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July through October 2021

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4400 · LEASE AND OTHER INCOME				
4050 · Trust Lands Lease Revenue				
4051 · Vistra	24,493	24,493	0	100%
4053 · MBARI	10,044	10,044		100%
Total 4050 · Trust Lands Lease Revenue	<u>34,537</u>	<u>34,537</u>	<u>0</u>	<u>100%</u>
4500 · Leases				
4501 · K-Pier Lease	9,307	4,516	4,791	206%
4502 · Cannery Building				
4517 · Suite 2	12,180	11,704	476	104%
4504 · Suite 3	32,364	32,364	0	100%
4511 · Suite 1 & 10	6,601	6,600	1	100%
4515 · Suite 4	31,299	31,300	-1	100%
4518 · Suite 5	7,815	9,148	-1,333	85%
4510 · Suite 6	4,773	4,772	1	100%
4512 · Suite 7	5,005	5,004	1	100%
4503 · Suite 8	3,278	3,184	94	103%
4520 · Suite 9	2,400	2,996	-596	80%
4523 · Canary NNN	12,256	13,333	-1,077	92%
Total 4502 · Cannery Building	<u>117,971</u>	<u>120,405</u>	<u>-2,434</u>	<u>98%</u>
4530 · RV Lot	11,764	12,060	-296	98%
4560 · North Harbor				
4562 · Sea Harvest	12,339	12,402	-63	99%
4568 · Monterey Bay Kayaks	13,854	15,000	-1,146	92%
Total 4560 · North Harbor	<u>26,193</u>	<u>27,402</u>	<u>-1,209</u>	<u>96%</u>
Total 4500 · Leases	<u>165,235</u>	<u>164,383</u>	<u>852</u>	<u>101%</u>
4600 · District Property Taxes				
4700 · Other Revenues & Concessions				
4125 · Amenity Fee	119,058	118,333	725	101%
4126 · Passenger Vessel Fees		10,000	-10,000	
4710 · Vending Activities				
4711 · Washer/Dryer	3,830	2,720	1,110	141%
4712 · Soda	115	113	2	102%
Total 4710 · Vending Activities	<u>3,945</u>	<u>2,833</u>	<u>1,112</u>	<u>139%</u>
4720 · Dry Storage	20,076	21,000	-924	96%
4725 · North Harbor Use Fee	80,519	44,000	36,519	183%
4727 · Key Sales	1,950	1,647	303	118%
4730 · NH Washdown	480	700	-220	69%
4735 · Camp/RV	1,212	833	379	145%
4740 · Equipment Rental	31	50	-19	62%
4745 · Citations & Fines	1,496			
4751 · Permits	4,198	1,500	2,698	280%
4765 · Faxes, Copies & Postage		20	-20	
Total 4700 · Other Revenues & Concessions	<u>232,965</u>	<u>200,916</u>	<u>32,049</u>	<u>116%</u>

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
4800 · Interest				
4841 · Union Bank Interest	68	100	-32	68%
4843 · First Capital Bank	1,045	1,033	12	101%
4846 · Umpqua Interest	34	183	-149	19%
Total 4800 · Interest	1,147	1,316	-169	87%
Total 4400 · LEASE AND OTHER INCOME	433,884	401,152	32,732	108%
7000 · LEASE AND OTHER EXPENSES				
7100 · Interest Expense				
7134 · Umpqua NP Interest	22,195	22,195	0	100%
Total 7100 · Interest Expense	22,195	22,195	0	100%
7200 · Other Financial Expenses				
7230 · LAFO Administrative Charges	5,393	7,000	-1,607	77%
Total 7200 · Other Financial Expenses	5,393	7,000	-1,607	77%
5700 · Depreciation	166,674	166,667	8	100%
7300 · Commissioner Expenses				
7320 · Monthly Stipend	4,500	7,333	-2,833	61%
7321 · Employer Payroll Taxes	344	600	-256	57%
7330 · Incurred Expenses	336	400	-64	84%
Total 7300 · Commissioner Expenses	5,180	8,333	-3,153	62%
Total 7000 · LEASE AND OTHER EXPENSES	199,442	204,195	-4,753	98%
Net Ordinary Income - Lease & Other Operations	234,442	196,958	37,485	119%
Net Ordinary Income - Combined Operations	317,434	183,123	134,311	173%
Other Income/Expense				
Other Income				
8001 · Cost Reimbursements				
8101 · Revenue from reimbursements		-66,667	66,667	
8201 · Reimbursable expenses	-80	66,667	-66,747	-0%
Total 8001 · Cost Reimbursements	-80		-80	100%
Total Other Income	-80		-80	100%
Other Expense				
9000 · CAPITAL PROJECT EXPENSES				
9054 · Sea Lion Deterrent Fencing	1,012		1,012	100%
9250 · Security Camera	19,507	20,000	-493	98%
9310 · NH Hotel	1,217		1,217	100%
9565 · Miscellaneous Capital Projects	94,272	30,000	64,272	314%
Total 9000 · CAPITAL PROJECT EXPENSES	116,008	50,000	66,008	232%
Total Other Expense	116,008	50,000	66,008	232%
Net Other Income	-116,088	-50,000	-66,088	232%
Net Income	201,346	133,123	68,223	151%

Moss Landing Harbor District
Profit & Loss YTD Comparison
 July through October 2021

	<u>Jul - Oct 21</u>	<u>Jul - Oct 20</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · MARINA REVENUES				
4100 · Berthing Income				
4110 · Assigned Berthing	599,537	564,358	35,179	6%
4112 · Qtrly/Annual Discount	-457	-1,027	570	56%
4113 · Commercial Vessel Dscnt	-3,938	-4,243	305	7%
4114 · Away (1 mnth) Dscnt	-142	-338	196	58%
4115 · Temporary Berthing	97,639	107,575	-9,936	-9%
4120 · Liveaboard Fees	46,180	41,200	4,980	12%
4130 · Transient Berthing	4,010	11,559	-7,549	-65%
4220 · Wait List	2,875	2,250	625	28%
4260 · Towing - Intra Harbor		300	-300	-100%
4270 · Pumpouts		400	-400	-100%
4280 · Late Fees	11,059	9,840	1,219	12%
Total 4100 · Berthing Income	<u>756,763</u>	<u>731,874</u>	<u>24,889</u>	<u>3%</u>
4200 · Other Income - Operations				
4225 · Merchandise		42	-42	-100%
4230 · SH Parking	58,352	32,565	25,787	79%
4285 · Dog Fee	310	380	-70	-18%
4290 · Misc	272	953	-681	-71%
Total 4200 · Other Income - Operations	<u>58,934</u>	<u>33,940</u>	<u>24,994</u>	<u>74%</u>
Total 4000 · MARINA REVENUES	<u>815,697</u>	<u>765,814</u>	<u>49,883</u>	<u>7%</u>

Moss Landing Harbor District
Profit & Loss YTD Comparison
July through October 2021

Expense	Jul - Oct 21	Jul - Oct 20	\$ Change	% Change
5200 · General & Administrative				
5100 · Advertising	2,419	2,144	275	13%
5210 · Dues & Subscriptions	3,463	15,842	-12,379	-78%
5220 · Office Supplies				
5223 · Administration	2,609	3,690	-1,081	-29%
5225 · Operations	4,592	4,063	529	13%
Total 5220 · Office Supplies	7,201	7,753	-552	-7%
5230 · Postage & Equip Lease				
5232 · Meter Lease	151	183	-32	-17%
5235 · Postage	103	679	-576	-85%
Total 5230 · Postage & Equip Lease	254	862	-608	-71%
5240 · Copier Lease & Supplies				
5242 · Copier Lease	1,070	1,460	-390	-27%
Total 5240 · Copier Lease & Supplies	1,070	1,460	-390	-27%
5250 · Telephone & Communications				
5253 · Administration	4,826	5,357	-531	-10%
5255 · Operations	226	228	-2	-1%
Total 5250 · Telephone & Communications	5,052	5,585	-533	-10%
5260 · Professional Services				
5262 · Accounting	12,796	13,935	-1,139	-8%
5263 · Audit fees		16,500	-16,500	-100%
5265 · Legal	13,060	11,360	1,700	15%
5268 · Computer Consulting	298	595	-297	-50%
5269 · Payroll Processing	1,254	1,318	-64	-5%
Total 5260 · Professional Services	27,408	43,708	-16,300	-37%
5270 · Licenses & Permits	6,899		6,899	100%
5290 · Credit Card Fees	2,341	6,910	-4,569	-66%
5921 · Internet Billing Service	547	547		
Total 5200 · General & Administrative	56,654	84,811	-28,157	-33%
5300 · Personnel				
5310 · Salaries				
5313 · Administration	85,797	54,046	31,751	59%
5315 · Operations	54,588	65,729	-11,141	-17%
5318 · Maintenance	46,762	56,373	-9,611	-17%
Total 5310 · Salaries	187,147	176,148	10,999	6%
5330 · Payroll Taxes				
5333 · Administration	6,558	4,135	2,423	59%
5335 · Operations	4,176	5,653	-1,477	-26%
5338 · Maintenance	3,580	4,313	-733	-17%
Total 5330 · Payroll Taxes	14,314	14,101	213	2%
5340 · Employee Benefits				
5343 · Administration	19,174	15,628	3,546	23%
5345 · Operations	130	522	-392	-75%
5348 · Maintenance	22,207	18,479	3,728	20%

Moss Landing Harbor District
Profit & Loss YTD Comparison
July through October 2021

	Jul - Oct 21	Jul - Oct 20	\$ Change	% Change
Total 5340 · Employee Benefits	41,511	34,629	6,882	20%
5350 · Workers Compensation				
5353 · Administration	1,200	1,200		
5355 · Operations	1,787	2,348	-561	-24%
5358 · Maintenance	1,685	2,668	-983	-37%
Total 5350 · Workers Compensation	4,672	6,216	-1,544	-25%
5360 · Education & Training				
5363 · Administration	3,224	1,164	2,060	177%
5365 · Operations		1,100	-1,100	-100%
5368 · Maintenance		1,100	-1,100	-100%
Total 5360 · Education & Training	3,224	3,364	-140	-4%
Total 5300 · Personnel	250,868	234,458	16,410	7%
5400 · Insurance				
5410 · Liability Insurance	58,333	48,726	9,607	20%
Total 5400 · Insurance	58,333	48,726	9,607	20%
5500 · Utilities				
5510 · Garbage	38,080	39,121	-1,041	-3%
5520 · Gas and Electric	92,909	80,000	12,909	16%
5530 · Water	11,191	11,201	-10	-0%
5540 · Sewer	13,829	14,020	-191	-1%
Total 5500 · Utilities	156,009	144,342	11,667	8%
5600 · Operating Supplies				
5610 · Vehicles	2,809	3,420	-611	-18%
5620 · Vessels	476		476	100%
5625 · Operations	5,063	8,909	-3,846	-43%
Total 5600 · Operating Supplies	8,348	12,329	-3,981	-32%
5700 · Depreciation	166,674	166,674		
5800 · Repairs & Maintenance				
5810 · Vehicles	122	108	14	13%
5830 · Equip Rental	1,411	1,296	115	9%
5850 · Repair Materials	6,452	15,278	-8,826	-58%
5860 · Outside Service Contracts	16,389	22,108	-5,719	-26%
5870 · Derelict Disposal		24,400	-24,400	-100%
Total 5800 · Repairs & Maintenance	24,374	63,190	-38,816	-61%
5900 · Financial Expenses				
5920 · Bank Service Charges	2,945	4,059	-1,114	-27%
5990 · Bad Debt	8,500	8,500		
Total 5900 · Financial Expenses	11,445	12,559	-1,114	-9%
Total · MARINA EXPENSES	732,705	767,089	-34,384	-4%
Net Ordinary Income - Marina Operations	82,992	-1,275	84,267	6609%

Moss Landing Harbor District
Profit & Loss YTD Comparison
July through October 2021

	<u>Jul - Oct 21</u>	<u>Jul - Oct 20</u>	<u>\$ Change</u>	<u>% Change</u>
4400 · LEASE AND OTHER INCOME				
4050 · Trust Lands Lease Revenue				
4051 · Vistra	24,493	23,264	1,229	5%
4053 · MBARI	10,044	9,812	232	2%
Total 4050 · Trust Lands Lease Revenue	<u>34,537</u>	<u>33,076</u>	<u>1,461</u>	<u>4%</u>
4500 · Leases				
4501 · K-Pier Lease	9,307	5,040	4,267	85%
4502 · Cannery Building				
4517 · Suite 2	12,180	11,474	706	6%
4504 · Suite 3	32,364	31,018	1,346	4%
4511 · Suite 1 & 10	6,601	6,419	182	3%
4515 · Suite 4	31,299	30,685	614	2%
4518 · Suite 5	7,815	8,762	-947	-11%
4510 · Suite 6	4,773	9,095	-4,322	-48%
4512 · Suite 7	5,005	6,128	-1,123	-18%
4503 · Suite 8	3,278	3,183	95	3%
4520 · Suite 9	2,400	712	1,688	237%
4523 · Canary NNN	12,256	12,549	-293	-2%
Total 4502 · Cannery Building	<u>117,971</u>	<u>120,025</u>	<u>-2,054</u>	<u>-2%</u>
4530 · RV Lot	11,764	11,763	1	
4560 · North Harbor				
4562 · Sea Harvest	12,339	12,097	242	2%
4568 · Monterey Bay Kayaks	13,854	34,853	-20,999	-60%
Total 4560 · North Harbor	<u>26,193</u>	<u>46,950</u>	<u>-20,757</u>	<u>-44%</u>
Total 4500 · Leases	<u>165,235</u>	<u>183,778</u>	<u>-18,543</u>	<u>-10%</u>
4700 · Other Revenues & Concessions				
4125 · Amenity Fee	119,058	112,568	6,490	6%
4710 · Vending Activities				
4711 · Washer/Dryer	3,830	2,607	1,223	47%
4712 · Soda	115	138	-23	-17%
Total 4710 · Vending Activities	<u>3,945</u>	<u>2,745</u>	<u>1,200</u>	<u>44%</u>
4720 · Dry Storage	20,076	19,921	155	1%
4725 · North Harbor Use Fee	80,519	72,021	8,498	12%
4727 · Key Sales	1,950	3,145	-1,195	-38%
4730 · NH Washdown	480	263	217	83%
4735 · Camp/RV	1,212		1,212	100%
4740 · Equipment Rental	31	100	-69	-69%
4745 · Citations & Fines	1,496		1,496	100%
4751 · Permits	4,198	2,249	1,949	87%
4765 · Faxes, Copies & Postage		14	-14	-100%
4770 · Surplus Auction/Sales		258	-258	-100%
Total 4700 · Other Revenues & Concessions	<u>232,965</u>	<u>213,284</u>	<u>19,681</u>	<u>9%</u>

Moss Landing Harbor District
Profit & Loss YTD Comparison
July through October 2021

	<u>Jul - Oct 21</u>	<u>Jul - Oct 20</u>	<u>\$ Change</u>	<u>% Change</u>
4800 · Interest				
4841 · Union Bank Interest	68	75	-7	-9%
4843 · First Capital Bank	1,045	1,039	6	1%
4846 · Umpqua Interest	34	171	-137	-80%
Total 4800 · Interest	<u>1,147</u>	<u>1,285</u>	<u>-138</u>	<u>-11%</u>
Total 4400 · LEASE AND OTHER INCOME	<u>433,884</u>	<u>431,423</u>	<u>2,461</u>	<u>1%</u>
7000 · LEASE AND OTHER EXPENSES				
7100 · Interest Expense				
7134 · Umpqua NP Interest	22,195	25,732	-3,537	-14%
Total 7100 · Interest Expense	<u>22,195</u>	<u>25,732</u>	<u>-3,537</u>	<u>-14%</u>
7200 · Other Financial Expenses				
7230 · LAFO Administrative Charges	5,393	5,425	-32	-1%
Total 7200 · Other Financial Expenses	<u>5,393</u>	<u>5,425</u>	<u>-32</u>	<u>-1%</u>
5700 · Depreciation	166,674	166,674		
7300 · Commissioner Expenses				
7320 · Monthly Stipend	4,500	4,500		
7321 · Employer Payroll Taxes	344	344		
7330 · Incurred Expenses	336	99	237	239%
Total 7300 · Commissioner Expenses	<u>5,180</u>	<u>4,943</u>	<u>237</u>	<u>5%</u>
Total 7000 · LEASE AND OTHER EXPENSES	<u>199,442</u>	<u>202,774</u>	<u>-3,332</u>	<u>-2%</u>
Net Ordinary Income - Lease & Other Operations	<u>234,442</u>	<u>228,649</u>	<u>5,793</u>	<u>3%</u>
Net Ordinary Income - Combined Operations	<u>317,434</u>	<u>227,374</u>	<u>90,060</u>	<u>40%</u>
Other Income/Expense				
Other Income				
8001 · Cost Reimbursements				
8201 · Reimbursable expenses	-80	-696	616	89%
Total 8001 · Cost Reimbursements	<u>-80</u>	<u>-696</u>	<u>616</u>	<u>89%</u>
Total Other Income	<u>-80</u>	<u>-696</u>	<u>616</u>	<u>89%</u>
Other Expense				
9000 · CAPITAL PROJECT EXPENSES				
9053 · Dock Maintenance				
9054 · Sea Lion Deterrent Fencing	1,012	1,953	-941	-48%
9250 · Security Camera	19,507		19,507	100%
9310 · NH Hotel	1,217		1,217	100%
9565 · Miscellaneous Capital Projects	94,272		94,272	100%
Total 9000 · CAPITAL PROJECT EXPENSES	<u>116,008</u>	<u>1,953</u>	<u>114,055</u>	<u>5,840%</u>
Total Other Expense	<u>116,008</u>	<u>1,953</u>	<u>114,055</u>	<u>5,840%</u>
Net Other Income	<u>-116,088</u>	<u>-2,649</u>	<u>-113,439</u>	<u>-4,282%</u>
Net Income	<u>201,346</u>	<u>224,725</u>	<u>-23,379</u>	<u>-10%</u>

Moss Landing Harbor District
A/P Aging Summary
As of October 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Allied Administrators for Delta Dental	0.00	-402.14	0.00	0.00	0.00	-402.14
AT&T	95.45	0.00	0.00	0.00	0.00	95.45
Blue Shield of California	0.00	-357.20	0.00	0.00	0.00	-357.20
Byte Technology	0.00	187.50	337.50	0.00	0.00	525.00
California Special Districts Association	0.00	-7,615.00	0.00	0.00	0.00	-7,615.00
CalPERS	0.00	-5,725.00	-5,725.00	0.00	0.00	-11,450.00
Castroville "ACE" Hardware	92.48	0.00	0.00	0.00	0.00	92.48
Cintas	454.19	0.00	0.00	0.00	0.00	454.19
DMV Renewal	0.00	-20.00	0.00	0.00	0.00	-20.00
Doug Kliesch	400.00	0.00	0.00	0.00	0.00	400.00
Jarvis, Fay, & Gibson, LLP	2,080.00	0.00	0.00	0.00	0.00	2,080.00
JD's Plumbing, Inc.	0.00	0.00	839.00	0.00	0.00	839.00
John Lanthier	500.00	0.00	0.00	0.00	0.00	500.00
MBS Business Systems	0.00	220.44	0.00	0.00	0.00	220.44
Mechanics Bank	852.69	0.00	0.00	0.00	0.00	852.69
Monterey County	6,398.50	0.00	0.00	0.00	0.00	6,398.50
Monterey County Tax Collector	0.00	-4,044.62	0.00	0.00	0.00	-4,044.62
Monterey Sanitary Supply	0.00	545.64	0.00	0.00	0.00	545.64
Pajaro Valley Lock Shop	100.29	96.95	0.00	0.00	0.00	197.24
Pajaro/Sunny Mesa C.S.D.	2,827.69	0.00	0.00	0.00	0.00	2,827.69
Paul Silveira	0.00	500.06	0.00	0.00	0.00	500.06
PG&E	0.00	-25,000.00	0.00	0.00	0.00	-25,000.00
Purchase Power	99.96	0.00	0.00	0.00	0.00	99.96
Ray Slocum	382.50	0.00	0.00	0.00	0.00	382.50
Razzolink, Inc.	0.00	-136.85	0.00	0.00	0.00	-136.85
Summer Anderson	580.90	0.00	0.00	0.00	0.00	580.90
U.S. Bank	5,399.05	0.00	0.00	0.00	0.00	5,399.05
Unified Building Maintenance	1,350.00	0.00	0.00	0.00	0.00	1,350.00
VALIC	1,788.29	0.00	0.00	0.00	0.00	1,788.29
Verizon Wireless	112.69	0.00	0.00	0.00	0.00	112.69
Vision Sevice Plan	0.00	-142.95	0.00	0.00	0.00	-142.95
Wald, Ruhnke & Dost Architects, LP	1,595.00	0.00	0.00	0.00	0.00	1,595.00
TOTAL	<u><u>25,109.68</u></u>	<u><u>-41,893.17</u></u>	<u><u>-4,548.50</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>-21,331.99</u></u>

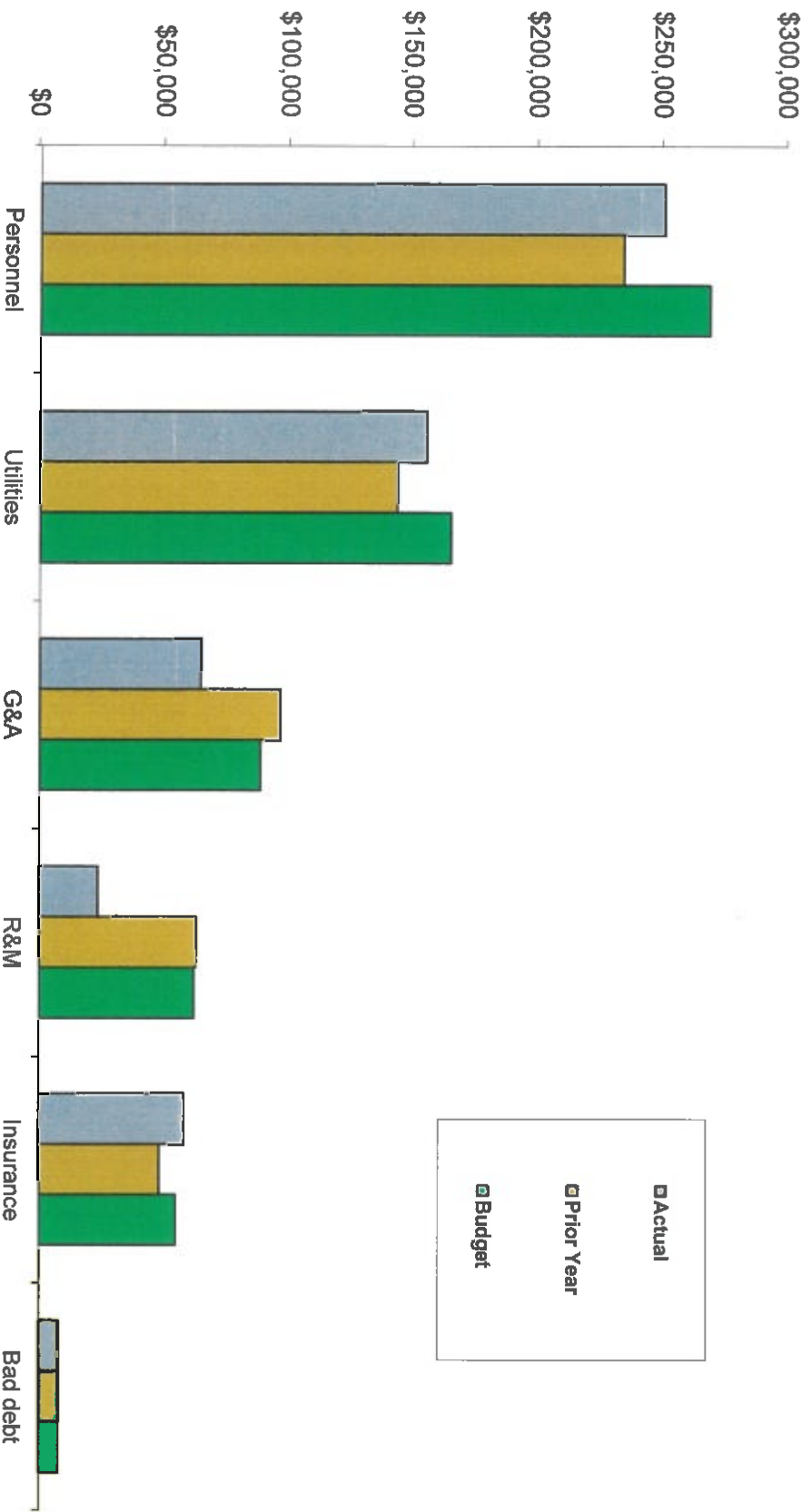
**Moss Landing Harbor District
Warrant Listing
As of October 31, 2021**

Type	Date	Num	Name	Amount
1009 - Union - Operating				
Check	10/01/2021	3070	Neal Norris	-809.48
Check	10/01/2021	3071	RJ Collier	-696.09
Check	10/01/2021	3072	Dennis Dixon	-41.63
Check	10/05/2021		NPC Merchant Pymt Proc	-2,081.33
Bill Pmt -Check	10/12/2021	19035	Allied Administrators for Delta Dental	-402.14
Bill Pmt -Check	10/12/2021	19036	AT&T	-96.08
Bill Pmt -Check	10/12/2021	19037	Blue Shield of California	-357.20
Bill Pmt -Check	10/12/2021	19038	Bruce Clayton	-573.50
Bill Pmt -Check	10/12/2021	19039	Carmel Marina Corporation	-1,848.34
Bill Pmt -Check	10/12/2021	19040	Castroville "ACE" Hardware	-91.58
Bill Pmt -Check	10/12/2021	19041	Castroville Auto Parts, Inc.	-121.69
Bill Pmt -Check	10/12/2021	19042	Cintas	-456.40
Bill Pmt -Check	10/12/2021	19043	Dan Hohensee	-2,634.10
Bill Pmt -Check	10/12/2021	19044	David Jablonski-	-743.68
Bill Pmt -Check	10/12/2021	19045	DMV Renewal	-20.00
Bill Pmt -Check	10/12/2021	19046	Dugg Deas	-575.00
Bill Pmt -Check	10/12/2021	19047	Francisco Camacho Garcia	-500.00
Bill Pmt -Check	10/12/2021	19048	Icon Building & Development, Inc.	-8,121.13
Bill Pmt -Check	10/12/2021	19049	Mark Pastick	-500.00
Bill Pmt -Check	10/12/2021	19050	MBS Business Systems	-5.94
Bill Pmt -Check	10/12/2021	19051	Mechanics Bank	-313.60
Bill Pmt -Check	10/12/2021	19052	Mike Brown	-50.00
Bill Pmt -Check	10/12/2021	19053	Monterey County Tax Collector	-2,179.06
Bill Pmt -Check	10/12/2021	19054	Monterey One Water	-349.25
Bill Pmt -Check	10/12/2021	19055	Monterey Sanitary Supply	-2,270.17
Bill Pmt -Check	10/12/2021	19056	Myles Stanford	-500.00
Bill Pmt -Check	10/12/2021	19057	Pajaro/Sunny Mesa C.S.D.	-2,448.01
Bill Pmt -Check	10/12/2021	19058	PG&E	-25,000.00
Bill Pmt -Check	10/12/2021	19059	Pitney Bowes Global Financial Svc LLC	-151.21
Bill Pmt -Check	10/12/2021	19060	Rainer Stegmann	-500.00
Bill Pmt -Check	10/12/2021	19061	Razzolink, Inc.	-136.85
Bill Pmt -Check	10/12/2021	19062	Richard Marcotte	-548.50
Bill Pmt -Check	10/12/2021	19063	Robert Cheney	-525.00
Bill Pmt -Check	10/12/2021	19064	Sunrise Express	-60.66
Bill Pmt -Check	10/12/2021	19065	TK Elevator	-673.52
Bill Pmt -Check	10/12/2021	19066	Tommy Razzeca	-350.00
Bill Pmt -Check	10/12/2021	19067	U.S. Bank	-1,081.12
Bill Pmt -Check	10/12/2021	19068	Unified Building Maintenance	-1,350.00
Bill Pmt -Check	10/12/2021	19069	VALIC	-1,788.29
Bill Pmt -Check	10/12/2021	19070	Verizon Wireless	-112.69
Bill Pmt -Check	10/12/2021	19071	Vision Sevice Plan	-142.95
Bill Pmt -Check	10/12/2021	19072	AT&T	-603.78
Bill Pmt -Check	10/12/2021	19073	Carmel Marina Corporation	-6,506.30
Bill Pmt -Check	10/12/2021	19074	Mechanics Bank	-539.09

Moss Landing Harbor District
Warrant Listing
As of October 31, 2021

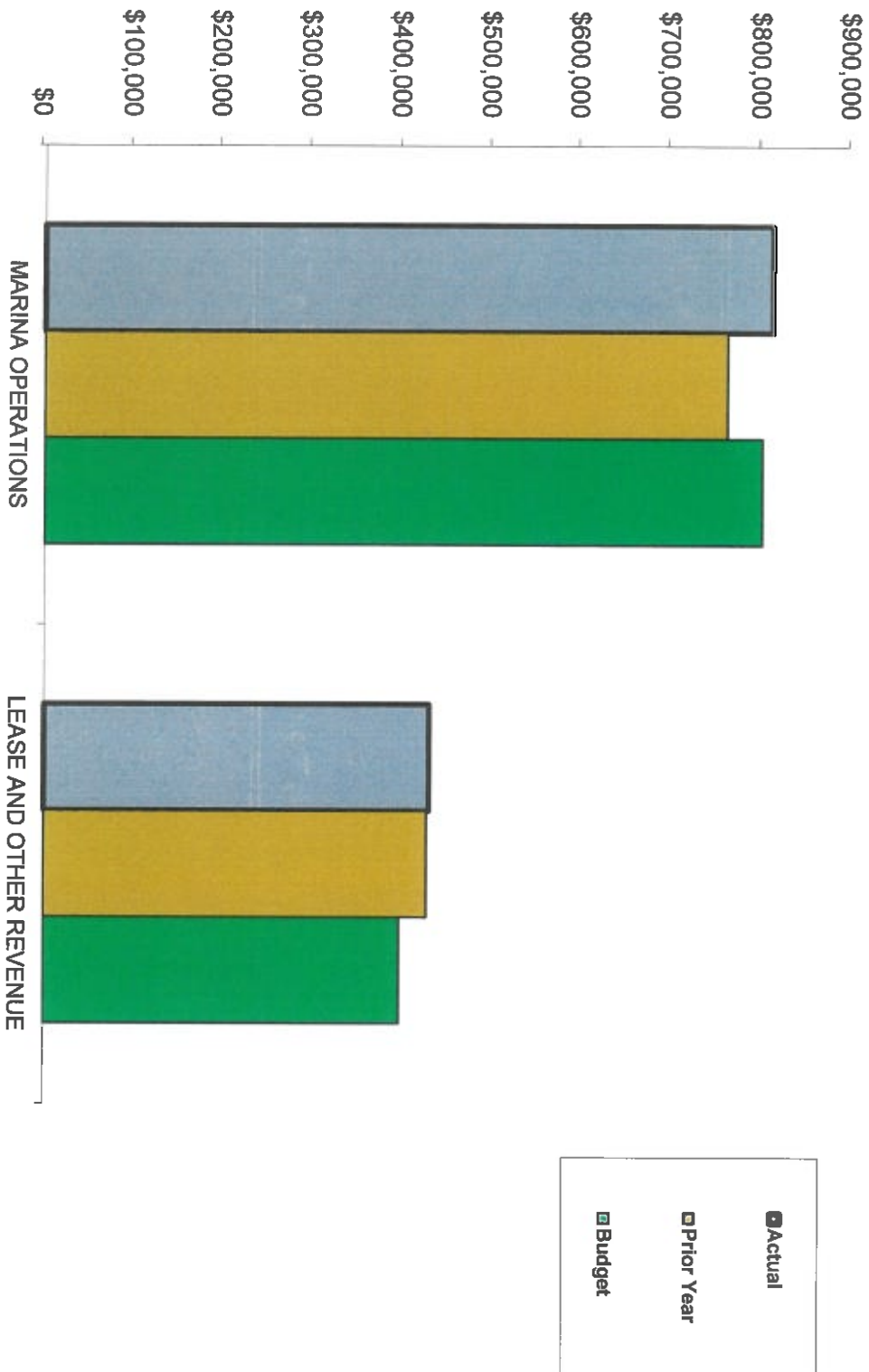
<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Bill Pmt -Check	10/12/2021	19075	Monterey County Health Dept.	-35.00
Bill Pmt -Check	10/12/2021	19076	Monterey County Tax Collector	-176.52
Bill Pmt -Check	10/12/2021	19077	Monterey One Water	-5,839.10
Bill Pmt -Check	10/12/2021	19078	AT&T	-419.10
Bill Pmt -Check	10/12/2021	19079	Carmel Marina Corporation	-1,583.68
Bill Pmt -Check	10/12/2021	19080	AT&T	-610.32
Bill Pmt -Check	10/12/2021	19081	AT&T	-428.32
Check	10/14/2021		Payroll Partners	-164.66
Check	10/15/2021	3073	Ferrante, Vincent	-218.06
Check	10/15/2021	3074	Goulart, James	-113.93
Check	10/15/2021	3075	Jeffries, Russell	-227.88
Check	10/15/2021	3076	Tony Leonardini	-227.87
Check	10/15/2021	3077	Neal Norris	-809.46
Check	10/15/2021	3078	RJ Collier	-679.93
Check	10/15/2021	3079	Dennis Dixon	-67.43
Bill Pmt -Check	10/19/2021	19082	David Jablonski-	-495.59
Check	10/25/2021		Union Bank	-875.77
Check	10/28/2021		Payroll Partners	-125.18
Check	10/29/2021	3080	Neal Norris	-809.48
Check	10/29/2021	3081	RJ Collier	-679.93
Check	10/29/2021	3082	Dennis Dixon	-57.42
Total 1009 - Union - Operating				-83,499.99
TOTAL				-83,499.99

Operating Expenses
Year to Date Actuals vs. Budget and Prior Year
October 31, 2021

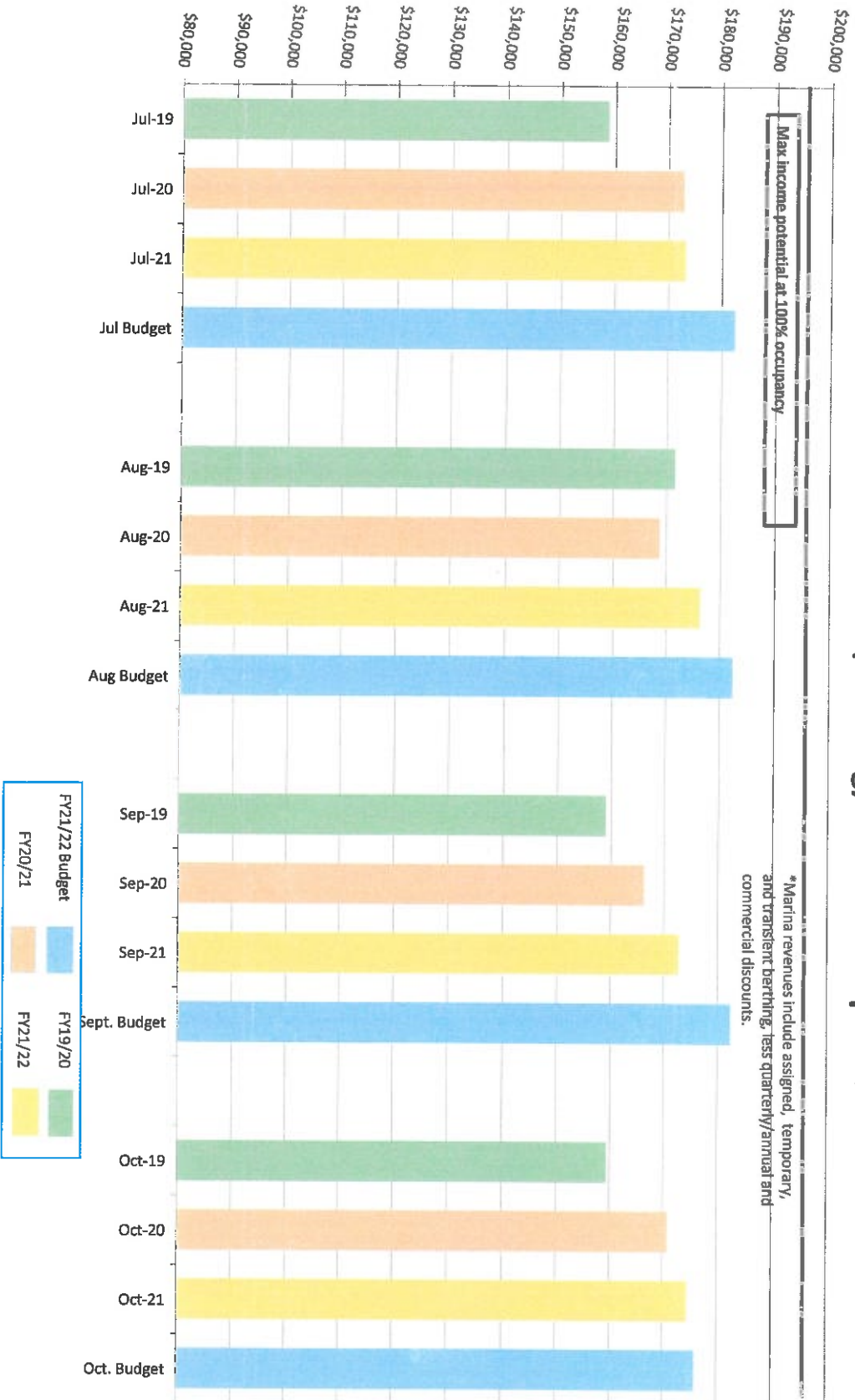


**** Expenses Exclude Dredging, Depreciation and Interest Expenses ****

**Marina, Lease and Other Revenue
Year to Date Actual vs. Budget and Prior Year
October 31, 2021**



Moss Landing Harbor District Marina Revenue* (Berthing) - 3 Year Comparison





BOARD OF HARBOR COMMISSIONERS

Russell Jeffries
Tony Leonardini
Vincent Ferrante
James R. Goulart
Liz Soto

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

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**GENERAL MANAGER
HARBOR MASTER**

Tom Razzeca

STAFF REPORT

ITEM NUMBER 03 – PROJECT STATUS
BOARD MEETING DECEMBER 15, 2021

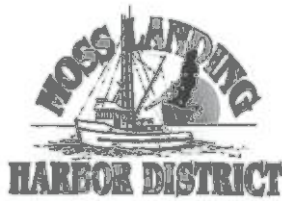
1. North Harbor Building Listing: As of December 28, 2020, Mahoney & Associates was given notice that the contract they had with the Harbor District for the listing of the North Harbor Building was expired and that their services were no longer required. As of now, the Harbor District has no listing agent for the building and the General Manager and Real Property Committee 1 have been negotiating with interested parties recently in the hopes of securing a building tenant in the near future. The Board of Harbor Commissioners may choose to explore the options related to the representation of the new building listing by a real estate professional and if so, the General Manager will take appropriate action once given direction from the Board.

2. North Harbor Inn Project: This project remains on hold while the District explores options with the property. The District has received interest from a potential developer of the Hotel project but we await an update regarding their intentions.

3. Cannery Building HVAC and Penthouse Mechanical Room: 3 HVAC units at the Cannery Building are in need of replacement. The units are, and have been, quickly deteriorating due to the salt air environment here in Moss Landing. In an effort to prevent future units from deteriorating so quickly, staff is proposing a penthouse mechanical room be built to house the new units protecting them from the environment. This will reduce maintenance costs and extend the overall life of the new units. Staff hired Wald Ruhnke & Dost Architects (WRD) to render plans for the penthouse mechanical suite which will be used for permitting and the notice inviting bids for the project. The project plans were completed by WRD and have since been submitted to the Monterey County Planning Department for review and staff awaits the issuance of a permit so that they can proceed with the project.

4. Demolition of Pot Stop Building: The former Pot Stop building located in the Moss Landing North Harbor has been vacant for a number of years due to its dilapidated condition. As previously discussed with the Board of Harbor Commissioners, staff plans to have the building demolished and is currently awaiting the issuance of the permit from Monterey County expected within the next 30 days or so. Once the permit is received staff will complete bid documents, advertise the project and complete a bid opening.

SERVING COMMERCIAL FISHING AND RECREATIONAL BOATING SINCE 1947



BOARD OF COMMISSIONERS
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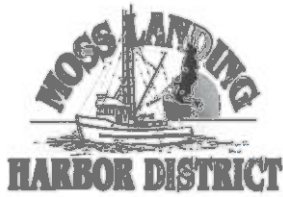


GENERAL MANAGER
HARBORMASTER
 Tommy Razzeca

STAFF REPORT

ITEM NUMBER 04 – SUMMARY OF PERMITS ISSUED BOARD MEETING OF DECEMBER 15, 2021

Permittee	Issue Date	Status	Permit Type	Exp. Date
Elkhorn Slough Research Foundation	01/01/2021	Current	Facilities Use	01/01/22
Blue Ocean Whale Watch	2/18/2021	Current	Facilities Use	2/18/2022
Whisper Charters	2/28/2021	Current	Facilities Use	2/28/2022
Fast Raft	3/26/2021	Current	Facilities Use	3/26/2022
MBARI-Otter Studies	4/1/2021	Current	Facilities Use	4/1/2022
Monterey Eco Tours	4/16/2021	Current	Facilities Use	4/16/2022
Kahuna Sportfishing	6/12/2021	Current	Facilities Use	6/12/2022
Venture Quest Kayaking	6/12/2021	Current	Facilities Use	6/12/2022
Monterey Bay Hydrobikes	6/12/2021	Current	Facilities Use	6/12/2022
Kayak Connection	6/30/2021	Current	Facilities Use	6/30/2022
Sanctuary Cruises	6/30/2021	Current	Facilities Use	6/30/2022
Sea Goddess Whale Watching-Tours	6/30/2021	Current	Facilities Use	6/30/2022
Sea Goddess Whale Watching-Souvenirs	6/30/2021	Current	Peddlers	6/30/2022
MBARI-Slough Test Moorings	6/30/2021	Current	Facilities Use	6/30/2022
Slater Moore Photography	07/07/2021	Current	Facilities Use	07/07/2022
Peninsula Dive Services	09/30/2021	Current	Facilities Use	09/30/2022
Elkhorn Slough Safari - Tours	10/19/2021	Current	Facilities Use	10/19/2022
Blue Water Ventures	10/30/2021	Current	Facilities Use	10/30/2022
Wild Fish-Vicki Crow	11/20/2021	Current	Peddlers	11/20/2022



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GENERAL MANAGER
HARBORMASTER
Tommy Razzeca

STAFF REPORT

ITEM NUMBER 05 – MEETING ANNOUNCEMENTS BOARD MEETING OF OCTOBER 27, 2021

Monterey County Fish and Game Advisory Commission – Meetings are on the 2nd Tuesday of even months. <http://www.co.monterey.ca.us/bcandc/fishgame.html>

Moss Landing Chamber of Commerce Meetings – Due to COVID-19 and in compliance with the Shelter - in - Place order all meetings are done by E-mail until further notice but will eventually resume on the 2nd Thursday of each month in Moss Landing Harbor District Board Room, 4 p.m.

Monterey Bay Sanctuary Advisory Council Meetings – 2021 - <https://montereybay.noaa.gov>
The last meeting was on December 10, 2021, at this time no schedule of meetings is available on the website for 2022.



BOARD OF COMMISSIONERS

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7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE – 831.633.5417
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**GENERAL MANAGER
HARBOR MASTER**

Tom Razzeca

STAFF REPORT

ITEM NUMBER 06 - LIVEBOARD REPORT BOARD MEETING OF DECEMBER 15, 2021

Pursuant to Ordinance Code §6.110 D) 1), attached is the report containing the names of all permitted live aboard vessels and all persons living aboard. The permits for these live boards have automatically renewed through the last day of this month. As of this writing, there are no (0) revocation actions pending.

<u>Name</u>	<u>Vessel</u>
1. Hartman, Guenter	Taku, CF 7913 KL
2. Jones, L	Intrepid CF 0292 VE
3. Bohigan, D.	Breezing Up, ON 559013
4. Burns, P.	Tralfamadore, CF 9430 GL
5. Byrnes, K.	Grand Slam, CF 4540 FE
6. Doyle, M	Billikon, CF 3946 TM
7. Cayuela, R.	Rachel Angelet, CF 6969 UB
8. Michael, McVay	Gaviota, CF 4863 FP
9. Hughes, S	Sojourn, on 1067078
10 Cloer, J./Ajuria M.	Laurie, CF 2688 EX
11. Chambers, B.	Pyxis, ON 984193
12. Watwood, Preston	Robert Parker, CF 2116 UZ
13. Clark D.	Seaside Escape CF 4356 HW
14. Degnan, P.	No Name, CF 8344 GT
15. Jimmy Page	Lanitra, CF 7346 SH
16. Elwell, G.	Pearl, ON 557575
17. Faneuf, C.	Ghost Ryder ON 1048498
18. Buford, C	No Name, CF 9215 EF
19. Potter, D.	Danu CF 4085 GC
20. Listle, A	Tekin ON 616325
21. Glovin, D	Aint to Shabby CF 7434 SL
22. Laoretti, P/ Laoretti, S	Shaka, ON 699611
23 Johnston, Bill	Heart Of Gold, CF 7590 EP

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24. Groom D
25. Jones, H.
26. Jones, T.
27. Kennedy C.
28. Ayres, Lloyd
29. Knudson L/Knudson A.
30. Malone, RJ
31. Marsee, E, Lynch, C
32. Burnett, Gary
33. Maris, T.
34. Robinson, D/ Robinson, L
35. Nieman J
36. Niswonger, R.
37. Nunes, D.
38. Otis, T.
39. Paul, J
40. Schlegelmilch, William
41. Velaquez F
42. Raaphorst, D.
43. Reins, D.
44. Rotger, M.
45. Dyer, B
46. Piro, Daniel
47. Schmidt, L
48. Sopota, M
49. Silveira, P
50. Salisbury, J.
51. Thomas, B.
52. Tufts, M.
53. Syracuse, Mike
54. Wolinski, Peter
55. Morgan, J
56. Samuelson, T.
57. Andrews, R
58. Riberal, Y/ Eric Duekerson
59. Schwontes, N/ Mosolov, A
60. Bowler, J

Phoenix, CF 5084 GJ
 Laetare, CF 5495 YB
 Sanity, CF 5249 SC
 Aztlan, ON 281903
 Gaviota, CF 4656 GG
 Spellbound, ON 082155
 Francis W, CF 2017 UZ
 Tolly Craft CF 9521 HT
 Zinful CF5419 JG
 Nimble, CF 3730 KB
 Damn Baby CF 9442 EX
 Inia, ON 1074183
 Illusion, CF 0836 TA
 Auoroa, ON 676686
 Blue Moon, CF 1886 GT
 La Wanda CF 5014 FR
 Bull Dog ON 1219673
 Lorraine CF 0533 JL
 Spirit, ON 664971
 Second Paradise, ON 912484
 Raven, ON 241650
 Star of Light ON 1056334
 Gulf Star CF 6082 GL
 Lady Monroe CF5007 UM
 Mischief Maker, CF 9666 JK
 Quiet times, CF 2067 GC
 Oceanid, CF 4210 GA
 Coho, CF 9974 KK
 Enchantress, CF 0878 SX
 Sea Star, CF 4213 ES
 Muffin, ON 1148169
 Ripple, ON 1037076
 Moonstone CF 5122 GX
 Sea Free ON 613387
 Boss Lady, ON 556296
 Luna Sea, ON 1138367
 Myrtle Mae, CF 3187 FN

Total Number Vessels: 60
 Total Number Persons: 67
 Pending Applications -0-



BOARD OF COMMISSIONERS
 Russell Jeffries
 Tony Leonardini
 Vincent Ferrante
 James Goulart
 Liz Soto

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GENERAL MANAGER/HARBOR MASTER
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STAFF REPORT

ITEM NUMBER 07 – SLIP INCOME REPORT
 BOARD MEETING OF December 15, 2021

Slip Rates 2021/2022 per linear foot:

Assigned: \$8.55/ft./month
 Temporary: \$12.75/ft./month
 Transient: \$1.25/ft./day

INCOME

<u>October 2021</u>	<u>October 2020</u>	<u>October 2021 Budget</u>
\$174,478	\$170,852	\$175,944

For the month, slip income is below budget by \$1k, due to higher temporary berthing revenue offset by lower transient berthing revenues. Slip income is higher than prior year by \$4k, due to higher assigned berthing revenue, offset by lower transient and temporary berthing revenue.



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STAFF REPORT

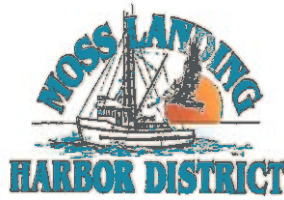
ITEM NUMBER 08 – INCIDENT REPORT
BOARD MEETING OF DECEMBER 15, 2021

11/11/2021 Staff was informed by a tenant that a vessel had sunk on B Dock. Staff arrived on scene and placed boom around the vessel and Monterey Bay Dive was called to raise the vessel. The vessel was ultimately refloated and has since been removed from the water.

11/11/2021 Staff saw emergency vehicles pass the office and head towards the back parking lot. Staff arrived on scene and saw the emergency personnel attending to a tenant who apparently fell on his vessel. The tenant was checked out but did not require any additional medical attention.

11/15/2021 A tenant came into the office stating he was chased up the gangway by an unleashed dog. The owner of the dog was contacted by Harbor staff and told that the aggressive animal was no longer allowed on District property.

No further incidents to report as of December 10, 2021.



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STAFF REPORT

ITEM NUMBER 19 – CONSIDER ADOPTION OF RESOLUTION 21-05 APPROVING THE DISTRICT CREDIT CARD PAYMENTS TO BE DEPOSITED INTO THE DISTRICTS NEW 1ST CAPITOL BANK ACCOUNT

Since approval of the Board District staff has been in process of switching the District's bank accounts over from Union Bank to 1st Capitol Bank with the intention of ultimately closing the Union Bank accounts. In order to complete this process the District will need payments made to the District using credit cards to switch from being deposited in the Union Bank accounts to our new 1st Capitol Bank account.

The District's card processing provider Retriever Payment Systems requires that the Board of Harbor Commissioners adopt a Resolution approving the changing of the depositing account. Therefore, Staff recommends that the Board adopt Resolution 20-05 approving the change in the Districts depositing account from our Union Bank account to our new 1st Capitol Bank account.

SERVING COMMERCIAL FISHING AND RECREATIONAL BOATING SINCE 1947

ITEM NUMBER 19 – CONSIDER ADOPTION OF RESOLUTION 20-05 APPROVING THE DISTRICT CREDIT CARD PAYMENTS TO BE DEPOSITED INTO THE DISTRICTS NEW 1ST CAPITOL BANK ACCOUNT
12/15/2021 SPECIAL MEETING

RESOLUTION NO 21-05

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE MOSS LANDING HARBOR DISTRICT APPROVING CREDIT CARD PROCESSING TO DEPOSIT INTO THE DISTRICTS NEW 1ST CAPITOL BANK ACCOUNTS.

* * * * *

WHEREAS, the Moss Landing Board of Harbor Commissioners (the “Board”) has decided to switch the District Operating and Trust Lands Accounts from Union Bank to 1st Capitol Bank; and

WHEREAS, the District’s card processing company Retriever Payment Systems requires a Board adopted Resolution memorializing the Board’s desire to change the District’s depositing account from Union Bank to the District’s new 1st Capitol Bank Operating account ; and

WHEREAS, Staff is recommending that the Board consider and adopt Resolution No. 21-05, authorizing the District’s card processed payments to be deposited into the District’s new 1st Capitol Bank Operating account, effective immediately.

NOW THEREFORE, BE IT RESOLVED by the Board of Harbor Commissioners of the Moss Landing Harbor District that the Board authorizes and directs that all card payments processed by Retriever Payment Systems shall be deposited into the Moss Landing Harbor District’s new 1st Capitol Bank Operating Account, effective immediately.

CERTIFICATION

Resolution No. 21-05 was duly passed and adopted by the Board of Harbor Commissioners of the Moss Landing Harbor District at a special meeting of the Board held on the 15th day of December, 2021, a quorum present and acting throughout, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Russ Jeffries, President
Board of Harbor Commissioners

ATTEST:

Tommy Razzeca, Deputy Secretary
Board of Harbor Commissioners



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GENERAL MANAGER/HARBOR MASTER
Tom Razzeca

STAFF REPORT

**ITEM NUMBER 20 – CONSIDER APPROVAL FOR GENERAL MANAGER TO PAY
MONTEREY BAY DIVING INVOICE FOR REFLOATING SUNKEN VESSEL
BOARD MEETING OF DECEMBER 15, 2021**

On November 11, 2021 staff discovered that a large vessel had sunk in its slip on Bdock during the night. The vessel had been abandoned in Moss Landing Harbor many years ago without a responsible owner and was scheduled to be demolished by the District. District staff had recently removed all fuel and oil from the vessel prior to its sinking so there was no hazardous discharge into the Harbor as a result of the sinking.

Staff believed that refloating of the vessel as quickly as possible was necessary to mitigate the navigational hazard it caused and contacted Monterey Bay Diving. Monterey Bay Diving refloated the vessel and discovered that a fairly large hole had opened in the vessels hull causing it to take on water and sink. Staff immediately had the vessel removed from the Harbor water once floating and it has since been transported to the North Harbor where its demolition will ultimately take place

Attached to this staff report is the invoice for service performed by Monterey Bay Diving in having the sunken vessel refloated, total cost of \$28,547.50. The cost of the project is over the General Managers spending limit and therefore requires Board approval. Staff recommends that the Board approve payment of the \$28,547.50 invoice from Monterey Bay Dive for the refloating of the sunken vessel in Moss Landing Harbor.



Monterey Bay Diving
 625 California Ave Unit C
 Sand City, CA 93955
 (831) 642 - 9966
 montereybaydiving@gmail.com
 www.montereybaydiving.com

Invoice

Bill To
Moss Landing Harbor District 7881 Sandholdt Road Moss Landing, CA 95039



Date	Invoice No.	P.O. Number	Terms	Project
11/22/21	15121			

Item	Description	Quantity	Rate	Amount
	11/22/21 - Load and Drive Time to Moss			
Drive Time	Drive Time (Jared)	1	125.00	125.00
Drive Time	Drive Time (Nick)	1	125.00	125.00
Drive Time	Drive Time (Robert)	1	125.00	125.00
Drive Time	Drive Time (Travis)	1	125.00	125.00
Drive Time	Drive Time (Billy S)	1	125.00	125.00
	11/22/21 - Topside			
Topside (Dry)	Topside (Dry) - Jared	7	185.00	1,295.00
Topside (Dry)	Topside (Dry) - Travis	7	185.00	1,295.00
Topside (Dry)	Topside (Dry) - Billy S.	3	185.00	555.00
	11/22/21 - Topside (OVERTIME)			
Topside (Dry)	Topside (Dry) - Jared (OVERTIME)	5	277.50	1,387.50
Topside (Dry)	Topside (Dry) - Travis (OVERTIME)	5	277.50	1,387.50
	11/22/21 - Divers in Water			
Diver - In Water	In Water Services - Robert	7	285.00	1,995.00
Diver - In Water	In Water Services - Nick	7	285.00	1,995.00
	11/22/21 - Divers in Water (OVERTIME)			
Diver - In Water	In Water Services - Robert (OVERTIME)	5	427.50	2,137.50
Diver - In Water	In Water Services - Nick (OVERTIME)	5	427.50	2,137.50
			Subtotal	\$28,547.50
			Sales Tax (8.75%)	\$0.00
			Total	



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Invoice

Bill To Moss Landing Harbor District 7881 Sandholdt Road Moss Landing, CA 95039

Date	Invoice No.	P.O. Number	Terms	Project
11/22/21	15121			

Item	Description	Quantity	Rate	Amount
Travel and load/unloading time.	11/22/21 - Load and drive Time to Monterey			
Travel and load/unloading time.	Travel and load/unload time. - Robert (O.T)	1	187.50	187.50
Travel and load/unloading time.	Travel and load/unload time. - Nick (O.T)	1	187.50	187.50
Travel and load/unloading time.	Travel and load/unload time. - Jared (O.T)	1	187.50	187.50
Travel and load/unloading time.	Travel and load/unload time. - Billy	1	125.00	125.00
Travel and load/unloading time.	11/23/21 - Cleanup			
Travel and load/unloading time.	Travel and load/unload time. - Jared	8	125.00	1,000.00
Travel and load/unloading time.	Travel and load/unload time. - Nick	8	125.00	1,000.00
Travel and load/unloading time.	Travel and load/unload time. - Robert	8	125.00	1,000.00
			Subtotal	\$28,547.50
			Sales Tax (8.75%)	\$0.00
			Total	



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Invoice

Bill To
Moss Landing Harbor District 7881 Sandholdt Road Moss Landing, CA 95039

Date	Invoice No.	P.O. Number	Terms	Project
11/22/21	15121			

Item	Description	Quantity	Rate	Amount
Travel and load/unloading time.	11/29/21 - Cleanup Travel and load/unload time. - Nick	8	125.00	1,000.00
Travel and load/unloading time.	Travel and load/unload time. - Jared	8	125.00	1,000.00
Travel and load/unloading time.	Travel and load/unload time. - Jenn	4	125.00	500.00
6000 Lb Lift Bag	6,000 lb Lift Bag	6	600.00	3,600.00
8000 lb Lift Bag	8,000 lb Lift Bag	4	800.00	3,200.00
GMC Dually Rental	GMC Dually Rental/Day	1	75.00	75.00
Response Trailer	Response Trailer/Hour	12	25.00	300.00
2" Trash Pump	2" Trash Pump/Day	3	125.00	375.00
			Subtotal	\$28,547.50
			Sales Tax (8.75%)	\$0.00
			Total	\$28,547.50