



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

August 26, 2020 7:00 P.M.

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

Join Zoom Meeting

<https://us02web.zoom.us/j/83226358964?pwd=VnIxaFNqQS9OZ2ZHRmJIRDY2SHkxUT09>

Meeting ID: 832 2635 8964

Passcode: 438865

One tap mobile

+16699006833,,83226358964#,,,,,0#,,438865# US (San Jose)

+12532158782,,83226358964#,,,,,0#,,438865# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Germantown)

Meeting ID: 832 2635 8964

Passcode: 438865

Find your local number: <https://us02web.zoom.us/j/83226358964?pwd=VnIxaFNqQS9OZ2ZHRmJIRDY2SHkxUT09>

A. 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

B. 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.

C. 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.

D. CONSENT CALENDAR

1. Approval of the July 22, 2020 Regular Meeting Minutes.

E. FINANCIAL REPORT

2. Financial report month ending July 31, 2020.

F. 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
4. Summary of Permits Issued
5. Meeting Announcements
6. Liveaboard Report
7. Slip Income Report
8. Incident Report

G. COMMITTEE REPORTS

9. Finance Committee – Ferrante/Soto
10. Elkhorn Slough Advisory Committee – Leonardini
11. Special Districts – Jeffries/Ferrante
12. Budget Committee – Leonardini/Goulart
13. Liveaboard Committee – Goulart/Soto
14. Harbor Improvement Committee – Goulart/Soto
15. Real Property Committee I – Jeffries/Leonardini
16. Real Property Committee II – Ferrante/Goulart
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.

H. GENERAL MANAGER REPORT AND UPDATE REGARDING ORDINANCE NO. 208

The General Manager will provide the Board an update regarding Ordinance No. 208 related to the Passenger Vessel Fee and late fees which are not being charged at this time due to the COVID-19 Pandemic. The General Manager will seek direction from the Board.

- a. Staff report
- b. Public Comment
- c. Board discussion and direction/recommendation

I. NEW BUSINESS

18. ITEM – Consider Resolution 20-11 Selecting Bryant Jolley CPA
 - a. Staff report
 - b. Public Comment
 - c. Board discussion
 - d. Board action

19. ITEM – Public Hearing: Consider Ordinance No. 210 Parking Citations
 - a. Staff report
 - b. Public Comment
 - c. Board discussion
 - d. Board action

J. 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.

K. ADJOURNMENT

The next Meeting of the Board of Harbor Commissioners is scheduled for September 23, 2020 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 Shaw@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
MOSS LANDING HARBOR DISTRICT
7881 Sandholdt Road, Moss Landing, CA 95039

July 22, 2020

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

Topic: MLHD Regular Meeting of the Board July 22, 2020
Time: Jul 22, 2020 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89971800850?pwd=Mmx1cm1zQ0ZBTmQ4cUtsb0dMS0NwUT09>

Meeting ID: 899 7180 0850

Password: 794432

One tap mobile

+16699006833,,89971800850#,,,,0#,,794432# US (San Jose)

+12532158782,,89971800850#,,,,0#,,794432# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Germantown)

+1 312 626 6799 US (Chicago)

Meeting ID: 899 7180 0850

Password: 794432

Find your local number: <https://us02web.zoom.us/u/kbh8uicr3e>

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) regarding the Moss Landing Commercial Park pursuant to Government Code §54956.8.

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

The open session was called to order at 7:01pm, 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 June 24, 2020 Regular Meeting Minutes. A motion was made by Commissioner Ferrante, seconded by Commissioner Soto, to approve the April 22, 2020 Regular Meeting Minutes. The motion passed unanimously on a roll-call vote.

F. FINANCIAL REPORT

2. Financial report month ending June 30, 2020. GM Razzeca gave the highlights. A motion was made by Commissioner Ferrante, seconded by Commissioner Soto to accept the financial report. The motion passed unanimously on a roll-call vote.

H. 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 – GM Razzeca provided an update on the North Harbor Building.
4. Summary of Permits Issued – written report/no questions
5. Meeting Announcements – written report/no questions
6. Liveaboard Report – written report/no questions
7. Slip Income Report – written report/no questions
8. Incident Report – written report/no questions

I. COMMITTEE REPORTS

9. Finance Committee – Ferrante/Soto – nothing to report
10. Elkhorn Slough Advisory Committee – Leonardini – Commissioner Leonardini reported that a meeting was sent to take place the week following this Board meeting.
11. Special Districts – Jeffries/Ferrante – Russ and Vince reported that they had attended a SPAMC meeting via zoom.
12. Budget Committee – Leonardini/Goulart – nothing to report
13. Liveaboard 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. Russ Jefferies reported that a MLCP meeting was scheduled to take place the day following the Board Meeting.

J. GENERAL MANAGER REPORT AND UPDATE REGARDING ORDINANCE NO. 208

The General Manager will provide the Board an update regarding Ordinance No. 208 related to the Passenger Vessel Fee and late fees which are not being charged at this time due to the COVID-19 Pandemic. The General Manager will seek direction from the Board.

- a. Staff report – GM Razzeca gave the report
- b. Public Comment - None
- c. Board discussion and direction/recommendation – The Board in consensus agreed to re implement late fees starting August 5th but continue to postpone the Passenger Vessel Fee for charter businesses until further notice.

K. NEW BUSINESS

18. ITEM – Consider Resolution 20-08 Accepting The Bid of Associated Pacific Constructors Inc.
- 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 Goulart to adopt Resolution 20-08 Accepting the Bid of Associate Pacific Construction Inc. The motion passed unanimously on a roll-call vote.
19. ITEM – Consider Resolution 20-09 Establishing Parking Violation Bail Amounts
- a. Staff report – GM Razzeca
 - b. Public Comment – None
 - c. Board discussion – President Jeffries asked if there was a different fee for buses? GM Razzeca replied we are considering an oversized vehicle fee/ticket for violations. Commissioner Ferrante recommended we should designate a specific amount of handicap parking and also update our signage to the new violation fee of \$300.00. GM Razzeca said he will add the additional signage and that a permit or placard is needed to be permitted to park. President Jeffries recommended that we send out a letter to all liveboards and businesses in the North and South Harbor so that they are aware that we are going to start issuing tickets for parking violations.
 - d. Board action - A motion was made by Commissioner Goulart, seconded by Commissioner Soto to adopt Resolution 20-09 Establishing Parking Violations Bail Amounts. The motion passed unanimously on a roll-call vote.

L. COMMISSIONERS COMMENTS AND CONCERNS

None.

M. ADJOURNMENT

The meeting adjourned at 8:11 pm

Respectfully submitted,

Vince Ferrante, Secretary
Board of Harbor Commissioners

ATTEST:

Tommy Razzeca, Deputy Secretary
Board of Harbor Commissioners

Moss Landing Harbor District
Balance Sheet
As of July 31, 2020

	Jul 31, 20	Jul 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1002 · Petty Cash	500	500		
1009 · Union - Operating	2,647,783	-149,559	2,797,342	1,870%
1010 · Union - M.M.	8,362	2,758,358	-2,749,996	-100%
1011 · Union - Payroll	31,995	31,991	4	
1015 · 1st Capital Bank	1,554,488	1,551,374	3,114	0%
1018 · Union Bank- Trust Account	880,071	722,828	157,243	22%
1020 · Umpqua - Restricted	1,016,569	1,014,141	2,428	0%
Total Checking/Savings	6,139,768	5,929,633	210,135	4%
Accounts Receivable				
11290 · Leases				
1282 · NNN Receivable	123,546	96,906	26,640	27%
Total 11290 · Leases	123,546	96,906	26,640	27%
1200 · Marina Receivables	145,559	109,767	35,792	33%
1201 · Marina - Allow for Bad Debt	-52,625	-27,125	-25,500	-94%
Total Accounts Receivable	216,480	179,548	36,932	21%
Other Current Assets				
1271 · Prepaid Expenses				
1270 · Insurance	103,980	17,115	86,865	508%
1280 · Other	7,496	98,061	-90,565	-92%
Total 1271 · Prepaid Expenses	111,476	115,176	-3,700	-3%
Total Other Current Assets	111,476	115,176	-3,700	-3%
Total Current Assets	6,467,724	6,224,357	243,367	4%
Fixed Assets				
1650 · Construction in Progress	4,554,742	4,554,742		
1670 · Equipment	453,356	453,356		
1700 · Improvements				
1710 · NH Buildings & Improvements	7,157,639	7,157,639		
1720 · NH Floating Docks	524,675	524,675		
1725 · NH Offsite Improvements	632,218	632,218		
1730 · SH Buildings & Improvements	8,160,807	8,160,807		
1740 · SH Floating Docks	9,457,184	9,457,184		
Total 1700 · Improvements	25,932,523	25,932,523		
1800 · Less - Depreciation				
1805 · Equipment	-431,303	-410,902	-20,401	-5%
1810 · NH Buildings & Improvements	-3,670,504	-3,406,840	-263,664	-8%
1820 · NH Floating Docks	-533,818	-521,781	-12,037	-2%
1825 · NH Offsite Improvements	-501,536	-472,153	-29,383	-6%
1830 · SH Buildings & Improvements	-6,252,911	-6,044,133	-208,778	-3%
1840 · SH Floating Docks	-6,459,227	-6,044,827	-414,400	-7%
Total 1800 · Less - Depreciation	-17,849,299	-16,900,636	-948,663	-6%
1900 · Land	1,642,860	1,642,860		
Total Fixed Assets	14,734,182	15,682,845	-948,663	-6%

Moss Landing Harbor District
Balance Sheet
As of July 31, 2020

	<u>Jul 31, 20</u>	<u>Jul 31, 19</u>	<u>\$ Change</u>	<u>% Change</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>21,209,495</u></u>	<u><u>21,914,791</u></u>	<u><u>-705,296</u></u>	<u><u>-3%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · Accounts Payable	-482,502	-387,630	-94,872	-24%
Total Accounts Payable	<u>-482,502</u>	<u>-387,630</u>	<u>-94,872</u>	<u>-24%</u>
Other Current Liabilities				
2013 · Accrued Expenses		164,770	-164,770	-100%
2020 · Accrued Salaries Payable	8,828	8,828		
2021 · Accrued Vacation	21,810	21,810		
2023 · Accrued Payroll Taxes	561	561		
2030 · Customer Deposits	329,120	315,844	13,276	4%
2050 · Employee 457 Payable	-270		-270	-100%
2051 · Note Interest Payable				
2062 · Umpqua Accrued Interest	48,273	47,454	819	2%
Total 2051 · Note Interest Payable	<u>48,273</u>	<u>47,454</u>	<u>819</u>	<u>2%</u>
2080 · Prepaid Berth Fees	179,911	178,948	963	1%
2082 · MLCP Cost Reimb. Deposit	79,628		79,628	100%
2086 · Prepaid Leases				
20861 · Duke	54,986	52,414	2,572	5%
20862 · MBARI	19,500	16,418	3,082	19%
Total 2086 · Prepaid Leases	<u>74,486</u>	<u>68,832</u>	<u>5,654</u>	<u>8%</u>
2087 · Lease Deposits	19,501	17,047	2,454	14%
Total Other Current Liabilities	<u>761,848</u>	<u>824,094</u>	<u>-62,246</u>	<u>-8%</u>
Total Current Liabilities	<u>279,346</u>	<u>436,464</u>	<u>-157,118</u>	<u>-36%</u>
Long Term Liabilities				
2605 · Umpqua Loan	2,908,858	3,298,374	-389,516	-12%
Total Long Term Liabilities	<u>2,908,858</u>	<u>3,298,374</u>	<u>-389,516</u>	<u>-12%</u>
Total Liabilities	<u>3,188,204</u>	<u>3,734,838</u>	<u>-546,634</u>	<u>-15%</u>
Equity				
3020 · Retained Net Assets	6,456,231	6,456,231		
3050 · Prior Year Earnings	11,489,911	11,690,585	-200,674	-2%
Net Income	75,150	33,138	42,012	127%
Total Equity	<u>18,021,292</u>	<u>18,179,954</u>	<u>-158,662</u>	<u>-1%</u>
TOTAL LIABILITIES & EQUITY	<u><u>21,209,495</u></u>	<u><u>21,914,792</u></u>	<u><u>-705,296</u></u>	<u><u>-3%</u></u>

Moss Landing Harbor District
Statement of Cash Flows
July 2020

	<u>Jul 20</u>
OPERATING ACTIVITIES	
Net Income	75,150
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Marina Receivables	-9,380
1201 · Marina - Allow for Bad Debt	2,125
1271 · Prepaid Expenses:1270 · Insurance	-70,637
1800 · Less - Depreciation:1805 · Equipment	1,700
1800 · Less - Depreciation:1810 · NH Buildings & Improvements	26,254
1800 · Less - Depreciation:1820 · NH Floating Docks	1,003
1800 · Less - Depreciation:1825 · NH Offsite Improvements	2,449
1800 · Less - Depreciation:1830 · SH Buildings & Improvements	17,398
1800 · Less - Depreciation:1840 · SH Floating Docks	34,533
2010 · Accounts Payable	-391,691
2030 · Customer Deposits	6,273
2050 · Employee 457 Payable	-270
2080 · Prepaid Berth Fees	8,344
2086 · Prepaid Leases:20861 · Duke	-5,816
2086 · Prepaid Leases:20862 · MBARI	-2,453
2087 · Lease Deposits	1,008
2051 · Note Interest Payable:2062 · Umpqua Accrued Interest	6,433
Net cash provided by Operating Activities	<u>-297,577</u>
Net cash increase for period	<u>-297,577</u>
Cash at beginning of period	<u>6,437,345</u>
Cash at end of period	<u><u>6,139,768</u></u>

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020

Ordinary Income/Expense	Jul 20	Budget	\$ Over Budget	% of Budget
Income				
4000 · MARINA REVENUES				
4100 · Berthing Income				
4110 · Assigned Berthing	142,249	148,310	-6,061	96%
4112 · Qtrly/Annual Discount	-352	-193	-159	182%
4113 · Commercial Vessel Dscnt	-1,082	-1,000	-82	108%
4114 · Away (1 mnth) Dscnt		-99	99	
4115 · Temporary Berthing	28,792	20,000	8,792	144%
4120 · Liveaboard Fees	11,115	10,000	1,115	111%
4130 · Transient Berthing	3,065	4,000	-935	77%
4220 · Wait List	525	750	-225	70%
4260 · Towing - Intra Harbor	150	50	100	300%
4270 · Pumpouts		67	-67	
4280 · Late Fees		2,913	-2,913	
Total 4100 · Berthing Income	184,462	184,798	-336	100%
4200 · Other Income - Operations				
4225 · Merchandise				
4230 · SH Parking	6,072	15,000	-8,928	40%
4285 · Dog Fee	95	95		100%
4290 · Misc	252	77	175	327%
Total 4200 · Other Income - Operations	6,419	15,172	-8,753	42%
4300 · Operating Grant Revenues				
Total 4000 · MARINA REVENUES	190,881	199,970	-9,089	95%

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020

Expense	Jul 20	Budget	\$ Over Budget	% of Budget
5200 · General & Administrative				
5100 · Advertising		500	-500	
5210 · Dues & Subscriptions	3,786	3,400	386	111%
5220 · Office Supplies				
5223 · Administration	534	345	189	155%
5225 · Operations	501	778	-277	64%
Total 5220 · Office Supplies	1,035	1,123	-88	92%
5230 · Postage & Equip Lease				
5232 · Meter Lease		54	-54	
5235 · Postage		18	-18	
Total 5230 · Postage & Equip Lease		72	-72	
5240 · Copier Lease & Supplies				
5242 · Copier Lease	400	210	190	190%
Total 5240 · Copier Lease & Supplies	400	210	190	190%
5250 · Telephone & Communications				
5253 · Administration	1,021	1,048	-27	97%
5255 · Operations	59	75	-16	79%
Total 5250 · Telephone & Communications	1,080	1,123	-43	96%
5260 · Professional Services				
5262 · Accounting	3,132	3,000	132	104%
5265 · Legal	2,500	8,337	-5,837	30%
5268 · Computer Consulting		90	-90	
5269 · Payroll Processing	290	293	-3	99%
Total 5260 · Professional Services	5,922	11,720	-5,798	51%
5290 · Credit Card Fees	1,817	1,297	520	140%
5921 · Internet Billing Service	137	227	-90	60%
Total 5200 · General & Administrative	14,177	19,672	-5,495	72%
5300 · Personnel				
5310 · Salaries				
5313 · Administration	15,054	16,279	-1,225	92%
5315 · Operations	14,697	18,246	-3,549	81%
5318 · Maintenance	12,297	12,504	-207	98%
Total 5310 · Salaries	42,048	47,029	-4,981	89%
5330 · Payroll Taxes				
5333 · Administration	1,152	1,245	-93	93%
5335 · Operations	1,124	2,094	-970	54%
5338 · Maintenance	941	957	-16	98%
Total 5330 · Payroll Taxes	3,217	4,296	-1,079	75%
5340 · Employee Benefits				
5343 · Administration	3,789	3,724	65	102%
5348 · Maintenance	4,633	4,994	-361	93%
Total 5340 · Employee Benefits	8,422	8,718	-296	97%

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020

	Jul 20	Budget	\$ Over Budget	% of Budget
5350 · Workers Compensation				
5353 · Administration	300	116	184	259%
5355 · Operations	587	554	33	106%
5358 · Maintenance	667	1,072	-405	62%
Total 5350 · Workers Compensation	1,554	1,742	-188	89%
5360 · Education & Training				
5363 · Administration	64	1,000	-936	6%
Total 5360 · Education & Training	64	1,000	-936	6%
Total 5300 · Personnel	55,305	62,785	-7,480	88%
5400 · Insurance				
5410 · Liability Insurance	12,570	12,570		100%
Total 5400 · Insurance	12,570	12,570		100%
5500 · Utilities				
5510 · Garbage	8,671	8,333	338	104%
5520 · Gas and Electric	18,515	20,000	-1,485	93%
5530 · Water	3,544	3,500	44	101%
5540 · Sewer	3,384	3,500	-116	97%
Total 5500 · Utilities	34,114	35,333	-1,219	97%
5600 · Operating Supplies				
5610 · Vehicles	300	800	-500	38%
5625 · Operations	479	1,867	-1,388	26%
Total 5600 · Operating Supplies	779	2,667	-1,888	29%
5700 · Depreciation	41,669	41,669		100%
5800 · Repairs & Maintenance				
5810 · Vehicles		176	-176	
5830 · Equip Rental	202	462	-260	44%
5840 · Small Tools	450			
5850 · Repair Materials	3,242	5,612	-2,370	58%
5860 · Outside Service Contracts	1,165	5,837	-4,672	20%
5870 · Derelict Disposal	5		5	100%
Total 5800 · Repairs & Maintenance	5,064	12,087	-7,023	42%
5900 · Financial Expenses				
5920 · Bank Service Charges	1,033			
5990 · Bad Debt	2,125	2,500	-375	85%
Total 5900 · Financial Expenses	3,158	2,500	658	126%
Total · MARINA EXPENSES	166,836	189,283	-22,447	88%
Net Ordinary Income - Marina Operations	24,046	10,688	13,358	225%

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020

	Jul 20	Budget	\$ Over Budget	% of Budget
4400 · LEASE AND OTHER INCOME				
4050 · Trust Lands Lease Revenue				
4051 · Dynegy Outfall	5,816	5,814	2	100%
4053 · MBARI	2,453	2,453		100%
Total 4050 · Trust Lands Lease Revenue	8,269	8,267	2	100%
4500 · Leases				
4501 · K-Pier Lease	1,008			
4502 · Cannery Building				
4517 · Suite 2	2,869	2,869		100%
4504 · Suite 3	7,695	7,932	-237	97%
4511 · Suite 1 & 10	1,566	1,618	-52	97%
4515 · Suite 4	7,671	7,671		100%
4518 · Suite 5	2,243	2,140	103	105%
4510 · Suite 6	2,274	2,274		100%
4512 · Suite 7	1,226			
4503 · Suite 8	796	779	17	102%
4520 · Suite 9		734	-734	
4523 · Canary NNN	134	3,333	-3,199	4%
Total 4502 · Cannery Building	26,474	29,350	-2,876	90%
4530 · RV Lot	2,941	2,941		100%
4540 · Martin & Mason				
4560 · North Harbor				
4562 · Sea Harvest	3,024	3,024		100%
4568 · Monterey Bay Kayaks	1,713	1,544	169	111%
Total 4560 · North Harbor	4,737	4,568	169	104%
Total 4500 · Leases	35,160	36,859	-1,699	95%
4600 · District Property Taxes				
4700 · Other Revenues & Concessions				
4125 · Amenity Fee	27,885	28,837	-952	97%
4710 · Vending Activities				
4711 · Washer/Dryer	864	675	189	128%
4712 · Soda	54		54	100%
Total 4710 · Vending Activities	918	675	243	136%
4720 · Dry Storage	5,480	5,000	480	110%
4725 · North Harbor Use Fee	26,325	25,000	1,325	105%
4727 · Key Sales	510	412	98	124%
4730 · NH Washdown	132	250	-118	53%
4735 · Camp/RV		208	-208	
4751 · Permits	564	375	189	150%
4765 · Faxes, Copies & Postage	13	5	8	260%
Total 4700 · Other Revenues & Concessions	61,827	60,762	1,065	102%

**Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020**

	<u>Jul 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4800 · Interest				
4841 · Union Bank Interest	25	25	0	100%
4843 · First Capital Bank	264	258	6	102%
4846 · Umpqua Interest	43	300	-257	14%
Total 4800 · Interest	<u>332</u>	<u>583</u>	<u>-251</u>	<u>57%</u>
Total 4400 · LEASE AND OTHER INCOME	<u>105,588</u>	<u>106,471</u>	<u>-883</u>	<u>99%</u>
7000 · LEASE AND OTHER EXPENSES				
7100 · Interest Expense				
7134 · Umpqua Accrued Interest	6,433	6,433		100%
Total 7100 · Interest Expense	<u>6,433</u>	<u>6,433</u>		<u>100%</u>
7200 · Other Financial Expenses				
7230 · LAFO Administrative Charges	5,425	7,500	-2,075	72%
Total 7200 · Other Financial Expenses	<u>5,425</u>	<u>7,500</u>	<u>-2,075</u>	<u>72%</u>
5700 · Depreciation	<u>41,669</u>	<u>41,669</u>		<u>100%</u>
7300 · Commissioner Expenses				
7320 · Monthly Stipend	875	1,625	-750	54%
7321 · Employer Payroll Taxes	67	124	-57	54%
7330 · Incurred Expenses	15		15	100%
Total 7300 · Commissioner Expenses	<u>957</u>	<u>1,749</u>	<u>-792</u>	<u>55%</u>
Total 7000 · LEASE AND OTHER EXPENSES	<u>54,484</u>	<u>57,351</u>	<u>-2,867</u>	<u>95%</u>
Net Ordinary Income - Lease & Other Operations	<u>51,105</u>	<u>49,121</u>	<u>1,984</u>	<u>104%</u>
Net Ordinary Income - Combined Operations	<u>75,150</u>	<u>59,808</u>	<u>15,342</u>	<u>126%</u>
Other Income/Expense				
Other Expense				
9000 · CAPITAL PROJECT EXPENSES				
5880 · Dredging		250,000	-250,000	
9051 · Sewer Lift Station		50,000	-50,000	
9053 · Dock Maintenance		100,000	-100,000	
9054 · Sea Lion Deterrent Fencing		25,000	-25,000	
9060 · NH Berthers Parking/Paving		100,000	-100,000	
9150 · Cannery		300,000	-300,000	
9250 · Security Camera		50,000	-50,000	
9305 · Piling Replacement Proj. - Dist		100,000	-100,000	
9309 · New NH Building		1,000,000	-1,000,000	
9310 · NH Hotel		75,000	-75,000	
9470 · NH Visitor Dock		400,000	-400,000	
9530 · Dry Storage Yard		50,000	-50,000	
9565 · Miscellaneous Capital Projects		150,000	-150,000	
9750 · Office Computers		225,000	-225,000	
9800 · Dock Replacement		200,000	-200,000	
Total 9000 · CAPITAL PROJECT EXPENSES		<u>3,075,000</u>	<u>-3,075,000</u>	
Total Other Expense		<u>3,075,000</u>	<u>-3,075,000</u>	
Net Other Income		<u>-3,075,000</u>	<u>3,075,000</u>	
Net Income	<u>75,150</u>	<u>-3,015,192</u>	<u>3,090,342</u>	<u>-2%</u>

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
 July 2020

	<u>Jul 20</u>	<u>Jul 19</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary income/Expense				
Income				
4000 · MARINA REVENUES				
4100 · Berthing Income				
4110 · Assigned Berthing	142,249	139,418	2,831	2%
4112 · Qtrly/Annual Discount	-352	-132	-220	-167%
4113 · Commercial Vessel Dscnt	-1,082	-921	-161	-17%
4114 · Away (1 mnth) Dscnt		-205	205	100%
4115 · Temporary Berthing	28,792	15,958	12,834	80%
4120 · Liveaboard Fees	11,115	11,173	-58	-1%
4130 · Transient Berthing	3,065	4,523	-1,458	-32%
4220 · Wait List	525	700	-175	-25%
4260 · Towing - Intra Harbor	150		150	100%
4280 · Late Fees		2,105	-2,105	-100%
4282 · Recovered Lien Costs		140	-140	-100%
Total 4100 · Berthing Income	<u>184,462</u>	<u>172,759</u>	<u>11,703</u>	<u>7%</u>
4200 · Other Income - Operations				
4225 · Merchandise		142	-142	-100%
4230 · SH Parking	6,072	21,013	-14,941	-71%
4285 · Dog Fee	95	115	-20	-17%
4290 · Misc	252	199	53	27%
Total 4200 · Other Income - Operations	<u>6,419</u>	<u>21,469</u>	<u>-15,050</u>	<u>-70%</u>
Total 4000 · MARINA REVENUES	<u>190,881</u>	<u>194,228</u>	<u>-3,347</u>	<u>-2%</u>

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020

Expense	Jul 20	Jul 19	\$ Change	% Change
5200 · General & Administrative				
5210 · Dues & Subscriptions	3,786	2,993	793	26%
5220 · Office Supplies				
5223 · Administration	534	462	72	16%
5225 · Operations	501	270	231	86%
Total 5220 · Office Supplies	1,035	732	303	41%
5230 · Postage & Equip Lease				
5232 · Meter Lease		129	-129	-100%
5235 · Postage		130	-130	-100%
Total 5230 · Postage & Equip Lease		259	-259	-100%
5240 · Copier Lease & Supplies				
5242 · Copier Lease	400	-267	667	250%
Total 5240 · Copier Lease & Supplies	400	-267	667	250%
5250 · Telephone & Communications				
5253 · Administration	1,021	796	225	28%
5255 · Operations	59	385	-326	-85%
Total 5250 · Telephone & Communications	1,080	1,181	-101	-9%
5260 · Professional Services				
5262 · Accounting	3,132	3,118	14	0%
5265 · Legal	2,500	7,660	-5,160	-67%
5268 · Computer Consulting		427	-427	-100%
5269 · Payroll Processing	290	294	-4	-1%
Total 5260 · Professional Services	5,922	11,499	-5,577	-49%
5290 · Credit Card Fees	1,817	1,929	-112	-6%
5921 · Internet Billing Service	137	269	-132	-49%
Total 5200 · General & Administrative	14,177	18,595	-4,418	-24%
5300 · Personnel				
5310 · Salaries				
5313 · Administration	15,054	13,089	1,965	15%
5315 · Operations	14,697	13,105	1,592	12%
5318 · Maintenance	12,297	11,932	365	3%
Total 5310 · Salaries	42,048	38,126	3,922	10%
5330 · Payroll Taxes				
5333 · Administration	1,152	951	201	21%
5335 · Operations	1,124	1,003	121	12%
5338 · Maintenance	941	913	28	3%
Total 5330 · Payroll Taxes	3,217	2,867	350	12%
5340 · Employee Benefits				
5343 · Administration	3,789	4,419	-630	-14%
5345 · Operations		551	-551	-100%
5348 · Maintenance	4,633	4,313	320	7%
Total 5340 · Employee Benefits	8,422	9,283	-861	-9%
5350 · Workers Compensation				
5353 · Administration	300	300		

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020

	Jul 20	Jul 19	\$ Change	% Change
5355 · Operations	587	587		
5358 · Maintenance	667	667		
Total 5350 · Workers Compensation	1,554	1,554		
5360 · Education & Training				
5363 · Administration	64		64	100%
Total 5360 · Education & Training	64		64	100%
Total 5300 · Personnel	55,305	51,830	3,475	7%
5400 · Insurance				
5410 · Liability Insurance	12,570	10,303	2,267	22%
Total 5400 · Insurance	12,570	10,303	2,267	22%
5500 · Utilities				
5510 · Garbage	8,671	6,888	1,783	26%
5520 · Gas and Electric	18,515	20,000	-1,485	-7%
5530 · Water	3,544	2,874	670	23%
5540 · Sewer	3,384		3,384	100%
Total 5500 · Utilities	34,114	29,762	4,352	15%
5600 · Operating Supplies				
5610 · Vehicles	300	300		
5625 · Operations	479	2,240	-1,761	-79%
Total 5600 · Operating Supplies	779	2,540	-1,761	-69%
5700 · Depreciation	41,669	39,333	2,336	6%
5800 · Repairs & Maintenance				
5810 · Vehicles		44	-44	-100%
5830 · Equip Rental	202	545	-343	-63%
5840 · Small Tools	450		450	100%
5850 · Repair Materials	3,242	3,697	-455	-12%
5860 · Outside Service Contracts	1,165	5,752	-4,587	-80%
5870 · Derelict Disposal	5	7,420	-7,415	-100%
Total 5800 · Repairs & Maintenance	5,064	17,458	-12,394	-71%
5900 · Financial Expenses				
5920 · Bank Service Charges	1,033		1,033	100%
5990 · Bad Debt	2,125	2,125		
Total 5900 · Financial Expenses	3,158	2,125	1,033	49%
Total · MARINA EXPENSES	166,836	171,946	-5,111	-3%
Net Ordinary Income - Marina Operations	24,046	22,282	1,764	8%

**Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020**

	Jul 20	Jul 19	\$ Change	% Change
4400 · LEASE AND OTHER INCOME				
4050 · Trust Lands Lease Revenue				
4051 · Dynegy Outfall	5,816	5,824	-8	-0%
4053 · MBARI	2,453	2,312	141	6%
Total 4050 · Trust Lands Lease Revenue	8,269	8,136	133	2%
4500 · Leases				
4501 · K-Pier Lease	1,008		1,008	100%
4502 · Cannery Building				
4517 · Suite 2	2,869	2,783	86	3%
4504 · Suite 3	7,695	7,695		
4511 · Suite 1 & 10	1,566	1,566		
4515 · Suite 4	7,671	7,442	229	3%
4518 · Suite 5	2,243	2,257	-14	-1%
4510 · Suite 6	2,274	2,206	68	3%
4512 · Suite 7	1,226		1,226	100%
4503 · Suite 8	796	773	23	3%
4523 · Canary NNN	134	2,634	-2,500	-95%
Total 4502 · Cannery Building	26,474	27,356	-882	-3%
4530 · RV Lot	2,941	2,853	88	3%
4560 · North Harbor				
4562 · Sea Harvest	3,024	2,934	90	3%
4568 · Monterey Bay Kayaks	1,713	1,496	217	15%
Total 4560 · North Harbor	4,737	4,430	307	7%
Total 4500 · Leases	35,160	34,639	521	2%
4700 · Other Revenues & Concessions				
4125 · Amenity Fee	27,885	23,745	4,140	17%
4126 · Passenger Vessel Fees		3,986	-3,986	-100%
4710 · Vending Activities				
4711 · Washer/Dryer	864	732	132	18%
4712 · Soda	54		54	100%
Total 4710 · Vending Activities	918	732	186	25%
4720 · Dry Storage	5,480	5,272	208	4%
4725 · North Harbor Use Fee	26,325	22,957	3,368	15%
4727 · Key Sales	510	560	-50	-9%
4730 · NH Washdown	132	378	-246	-65%
4735 · Camp/RV		50	-50	-100%
4751 · Permits	564	307	257	84%
4765 · Faxes, Copies & Postage	13		13	100%
Total 4700 · Other Revenues & Concessions	61,827	57,987	3,840	7%
4800 · Interest				
4841 · Union Bank Interest	25	25	0	0%
4843 · First Capital Bank	264	280	-16	-6%
4846 · Umpqua Interest	43	430	-387	-90%
Total 4800 · Interest	332	735	-403	-55%
Total 4400 · LEASE AND OTHER INCOME	105,588	101,497	4,091	4%

Moss Landing Harbor District
Profit & Loss Budget vs. Actual
July 2020

	<u>Jul 20</u>	<u>Jul 19</u>	<u>\$ Change</u>	<u>% Change</u>
7000 · LEASE AND OTHER EXPENSES				
7100 · Interest Expense				
7134 · Umpqua Accrued Interest	6,433	8,284	-1,851	-22%
Total 7100 · Interest Expense	<u>6,433</u>	<u>8,284</u>	<u>-1,851</u>	<u>-22%</u>
7200 · Other Financial Expenses				
7230 · LAFO Administrative Charges	5,425	6,357	-932	-15%
Total 7200 · Other Financial Expenses	<u>5,425</u>	<u>6,357</u>	<u>-932</u>	<u>-15%</u>
5700 · Depreciation	41,669	39,333	2,336	6%
7300 · Commissioner Expenses				
7320 · Monthly Stipend	875	900	-25	-3%
7321 · Employer Payroll Taxes	67	69	-2	-3%
7330 · Incurred Expenses	15	462	-447	-97%
Total 7300 · Commissioner Expenses	<u>957</u>	<u>1,431</u>	<u>-474</u>	<u>-33%</u>
Total 7000 · LEASE AND OTHER EXPENSES	<u>54,484</u>	<u>55,405</u>	<u>-922</u>	<u>-2%</u>
Net Ordinary Income - Lease & Other Operations	<u>51,105</u>	<u>46,092</u>	<u>5,013</u>	<u>11%</u>
Net Ordinary Income - Combined Operations	<u>75,150</u>	<u>68,374</u>	<u>6,776</u>	<u>10%</u>
Other Income/Expense				
Other Expense				
9000 · CAPITAL PROJECT EXPENSES				
9053 · Dock Maintenance				
9309 · New NH Building		49,148	-49,148	-100%
9440 · NH Shoreline (North)		-13,910	13,910	100%
Total 9000 · CAPITAL PROJECT EXPENSES		<u>35,238</u>	<u>-35,238</u>	<u>-100%</u>
Total Other Expense		<u>35,238</u>	<u>-35,238</u>	<u>-100%</u>
Net Other Income		<u>-35,238</u>	<u>35,238</u>	<u>100%</u>
Net Income	<u>75,150</u>	<u>33,136</u>	<u>42,014</u>	<u>127%</u>

Moss Landing Harbor District
A/P Aging Summary
As of July 31, 2020

	<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
Blue Shield of California	0.00	-357.20	0.00	0.00	0.00	-357.20
Blue Tarp Financial, Inc.	450.20	0.00	0.00	0.00	0.00	450.20
CalPERS	0.00	-5,370.25	-5,370.25	0.00	0.00	-10,740.50
Carmel Marina Corporation	0.00	1,023.43	0.00	0.00	0.00	1,023.43
Castroville Plumbing & Heating	505.50	0.00	0.00	0.00	0.00	505.50
Central Coast Systems, Inc.	105.00	0.00	0.00	0.00	0.00	105.00
Cintas	450.52	0.00	0.00	0.00	0.00	450.52
Damm Good Water	54.90	0.00	0.00	0.00	0.00	54.90
Employment Development Dept.	0.00	1,366.00	0.00	0.00	0.00	1,366.00
Eric Engstrom	851.20	0.00	0.00	0.00	0.00	851.20
IPFS Corporation	0.00	-12,365.30	0.00	0.00	0.00	-12,365.30
J.M. Equipment Company, Inc.	0.00	178.00	0.00	0.00	0.00	178.00
Jermy Marelo	259.60	0.00	0.00	0.00	0.00	259.60
Marc J. Del Piero	2,500.00	0.00	0.00	0.00	0.00	2,500.00
Mike MagIII	0.00	364.50	0.00	0.00	0.00	364.50
Monterey One Water	3,384.27	0.00	0.00	0.00	0.00	3,384.27
Pajaro Valley Lock Shop	15.00	0.00	0.00	0.00	0.00	15.00
Pajaro/Sunny Mesa C.S.D.	3,516.30	0.00	0.00	0.00	0.00	3,516.30
PG&E	0.00	-20,000.00	0.00	-20,000.00	0.00	-40,000.00
Rabobank	1,110.97	0.00	0.00	0.00	0.00	1,110.97
Redshift	0.00	-136.85	0.00	0.00	0.00	-136.85
Robert Riddell	0.00	500.00	0.00	0.00	0.00	500.00
State Steel Company	0.00	170.25	0.00	0.00	0.00	170.25
ThyssenKrupp Elevator - 042	0.00	652.14	0.00	0.00	0.00	652.14
Tommy Razzerca	0.00	-300.00	0.00	0.00	0.00	-300.00
Tri County Fire Protection	408.00	0.00	0.00	0.00	0.00	408.00
U.S. Bank	1,058.20	1,830.01	0.00	0.00	0.00	2,888.21
Umpqua Bank	0.00	-441,558.23	0.00	0.00	0.00	-441,558.23
VALIC	1,836.08	0.00	0.00	0.00	0.00	1,836.08
Verizon Wireless	118.65	0.00	0.00	0.00	0.00	118.65
WASH	0.00	202.08	0.00	0.00	0.00	202.08
West Marine Pro	0.00	204.70	0.00	0.00	0.00	204.70
William Harder	0.00	0.00	243.00	0.00	0.00	243.00
TOTAL	<u>16,624.39</u>	<u>-473,998.86</u>	<u>-5,127.25</u>	<u>-20,000.00</u>	<u>0.00</u>	<u>-482,501.72</u>

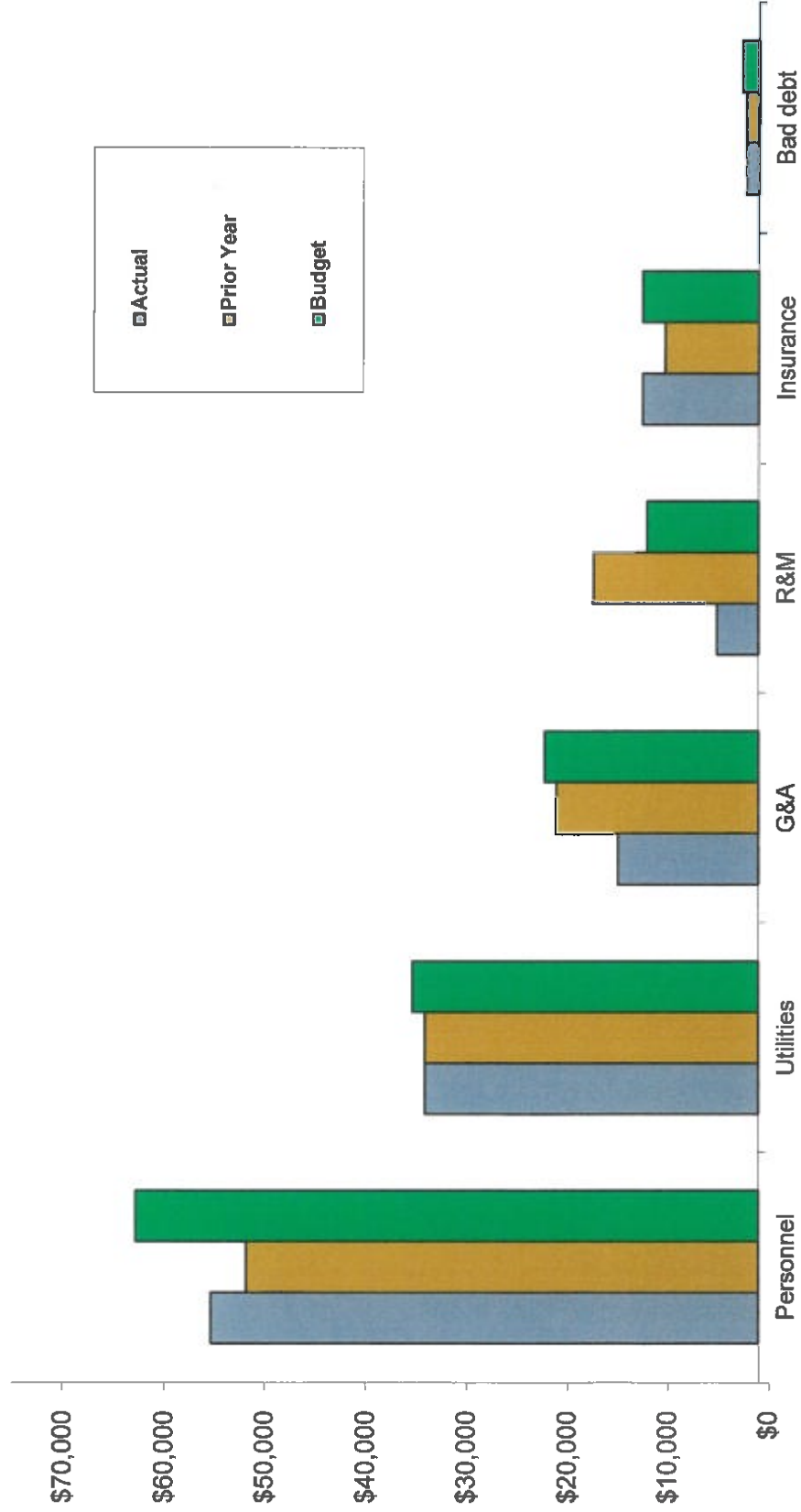
Moss Landing Harbor District
Warrant Listing
As of July 31, 2020

Type	Date	Num	Name	Amount
1009 - Union - Operating				
Bill Pmt -Check	07/02/2020	21121	Nautical Software Solution	0.00
Bill Pmt -Check	07/02/2020	21122	Nautical Software Solution	-2,186.00
Check	07/06/2020		MS	-2,492.19
Check	07/07/2020		NPC Merchant Pymt Proc	-2,944.00
Check	07/09/2020		Payroll Partners	-165.14
Check	07/10/2020	2917	Tommy Razzerca	-3,326.91
Check	07/10/2020	2918	Ferrante, Vincent	-114.19
Check	07/10/2020	2919	Goulart, James	-114.18
Check	07/10/2020	2920	Jeffries, Russell	-228.38
Check	07/10/2020	2921	Tony Leonardini	-228.37
Check	07/10/2020	2922	Soto, Elizabeth	-114.18
Check	07/10/2020	2923	Neal Norris	-717.95
Check	07/10/2020	2924	Dennis Dixon	-24.76
Bill Pmt -Check	07/13/2020	21123	A.L. Lease	-240.08
Bill Pmt -Check	07/13/2020	21124	Allied Administrators for Delta Dental	-402.14
Bill Pmt -Check	07/13/2020	21125	Amelia Lynds-Brenton	-343.75
Bill Pmt -Check	07/13/2020	21126	AT&T	-383.22
Bill Pmt -Check	07/13/2020	21127	Big Creek Lumber	-919.23
Bill Pmt -Check	07/13/2020	21128	Blue Shield of California	-357.20
Bill Pmt -Check	07/13/2020	21129	Card Lock Company	-108.40
Bill Pmt -Check	07/13/2020	21130	Carmel Marina Corporation	-282.39
Bill Pmt -Check	07/13/2020	21131	Central Coast Systems, Inc.	-236.00
Bill Pmt -Check	07/13/2020	21132	Cintas	-563.15
Bill Pmt -Check	07/13/2020	21133	Damm Good Water	-61.25
Bill Pmt -Check	07/13/2020	21134	DMV/Lien Sale Section	-5.00
Bill Pmt -Check	07/13/2020	21135	IPFS Corporation	-12,365.30
Bill Pmt -Check	07/13/2020	21136	MBS Business Systems	-179.88
Bill Pmt -Check	07/13/2020	21137	MP Express	-3,151.87
Bill Pmt -Check	07/13/2020	21138	Pajaro/Sunny Mesa C.S.D.	-3,346.80
Bill Pmt -Check	07/13/2020	21139	PG&E	-38,514.79
Bill Pmt -Check	07/13/2020	21140	Rabobank	-453.50
Bill Pmt -Check	07/13/2020	21141	Redshift	-136.85
Bill Pmt -Check	07/13/2020	21142	Robert Keszler	-297.00
Bill Pmt -Check	07/13/2020	21143	Scott Leavenworth	-364.50
Bill Pmt -Check	07/13/2020	21144	Scott Pagenkopf	-868.60
Bill Pmt -Check	07/13/2020	21145	Sunrise Express	-51.19
Bill Pmt -Check	07/13/2020	21146	Tommy Razzerca	-300.00
Bill Pmt -Check	07/13/2020	21147	U.S. Bank	-1,307.96
Bill Pmt -Check	07/13/2020	21148	Umpqua Bank	-441,558.23
Bill Pmt -Check	07/13/2020	21149	Valero Marketing and Supply Company	-467.11
Bill Pmt -Check	07/13/2020	21150	VALIC	-1,489.81
Bill Pmt -Check	07/13/2020	21151	Verizon Wireless	-118.81
Bill Pmt -Check	07/13/2020	21152	AT&T	-265.38
Bill Pmt -Check	07/13/2020	21153	Carmel Marina Corporation	-1,546.50

Moss Landing Harbor District
Warrant Listing
As of July 31, 2020

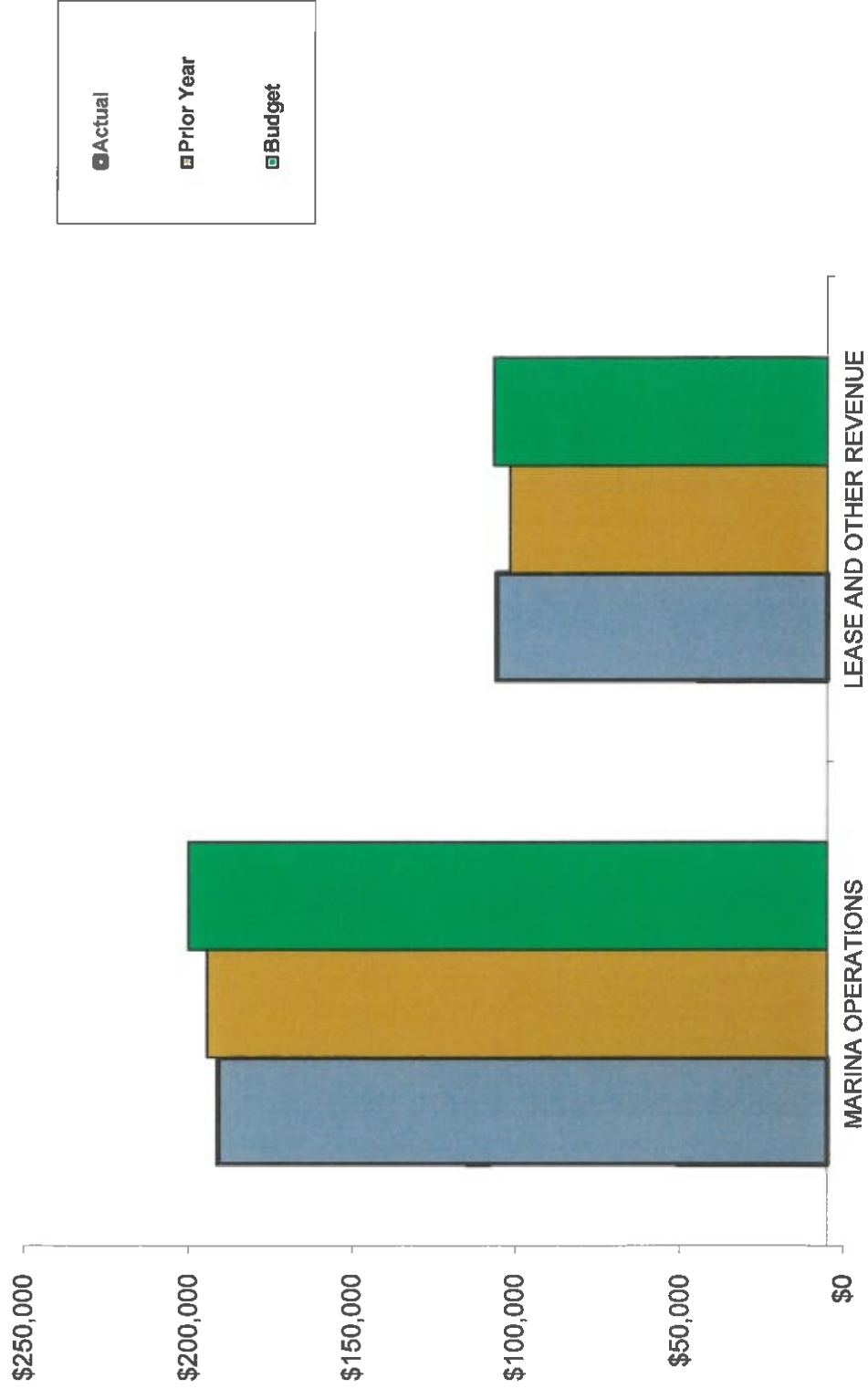
<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Bill Pmt -Check	07/13/2020	21154	Rabobank	-287.62
Bill Pmt -Check	07/13/2020	21155	AT&T	-578.71
Bill Pmt -Check	07/13/2020	21156	Carmel Marina Corporation	-1,654.50
Bill Pmt -Check	07/13/2020	21157	Rabobank	-278.46
Bill Pmt -Check	07/13/2020	21158	Carmel Marina Corporation	-1,395.36
Bill Pmt -Check	07/13/2020	21159	Carmel Marina Corporation	-4,315.65
Bill Pmt -Check	07/14/2020	21160	J.M. Equipment Company, Inc.	-1,602.60
Bill Pmt -Check	07/14/2020	21161	Monterey County Auditor-Controller	-5,425.00
Check	07/23/2020		Payroll Partners	-125.33
Check	07/24/2020	2925	Neal Norris	-777.99
Check	07/24/2020	2926	Dennis Dixon	-144.46
Bill Pmt -Check	07/27/2020	21162	CalPERS	-5,370.25
Bill Pmt -Check	07/27/2020	21163	Home Depot	-768.38
Bill Pmt -Check	07/27/2020	21164	Jarvis, Fay, & Gibson, LLP	-3,380.00
Bill Pmt -Check	07/27/2020	21165	MBS Business Systems	-220.44
Bill Pmt -Check	07/27/2020	21166	Northern Tool & Equipment	-450.20
Bill Pmt -Check	07/27/2020	21167	Sea Engineering, Inc.	-2,876.00
Bill Pmt -Check	07/27/2020	21168	Veritiv Operating Company	-1,924.49
Bill Pmt -Check	07/27/2020	21169	Wald, Ruhnke & Dost Architects, LP	-505.43
Bill Pmt -Check	07/27/2020	21170	Wendy L. Cumming, CPA	-3,132.00
Check	07/27/2020		Union Bank	-1,033.33
Check	07/31/2020		MS	-631.00
Total 1009 · Union - Operating				-560,219.34
TOTAL				-560,219.34

**Operating Expenses
Year to Date Actuals vs. Budget and Prior Year
July 31, 2020**



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

**Marina, Lease and Other Revenue
Year to Date Actual vs. Budget and Prior Year
July 31, 2020**





7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE – 831.633.5417
FACSIMILE – 831.633.4537



BOARD OF HARBOR COMMISSIONERS

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

**GENERAL MANAGER
HARBOR MASTER**

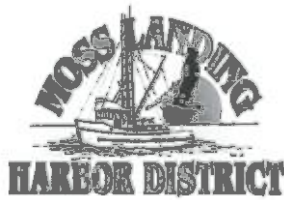
Tom Razzeca

STAFF REPORT

ITEM NUMBER 03 – PROJECT STATUS
BOARD MEETING AUGUST 26, 2020

- 1. Dredge Project:** Dredging is needed in the Harbor's Federal Navigation Channel which is completed by the Army Corps of Engineers (ACOE). Harbor staff is happy to report that ACOE has confirmed receipt of the funding needed to complete Navigation Channel this year. The General Manager has been in consistent contact with ACOE over the past few months in an effort to ensure that this project takes place as soon as possible. As of now the project is expected to take place between September and October 31st of this year.
- 2. North Harbor Building Listing:** The new North Harbor building listing contracted with Mahoney & Associates and Alison Goss continues. A draft LOI related to the building and/or other property in the North Harbor was received by staff back in June. Staff and the RPC met with a representative from the developer on June 17th where the RPC members requested additional information and the developer has since requested and received as built drawings of the building and the site plan and is expected to be bringing back a proposal to the District in the near future. Once the staff has received a proposal it will be forwarded to the RPC and a meeting will likely take place.
- 3. North Harbor Inn Project:** The Harbor District has received a draft LOI from a developer related to the property where the Inn would be located. The RPC has meet and had an initial discussions with the developer and requested additional information. Because of the newly received LOI the Inn project is on hold until the Board is in a position to provide direction to the GM regarding the lot-line adjustment and general development plan needed to continuing moving forward with the project.
- 4. B177 & J Dock Pile Replacement Project** A bid opening took place on July 15, 2020 and our contractor Associated Pacific Constructors Inc.(APC) was approved during the July 22, 2020 Board meeting by Resolution 20-08. Since the last board meeting the contract has been executed and a notice to proceed was issued to APC. Currently the concrete piles needed for the project are in production and once completed APC will mobilize and complete the project. This project is expected to be complete between late September and early October.

SERVING COMMERCIAL FISHING AND RECREATIONAL BOATING SINCE 1947



BOARD OF COMMISSIONERS
 Russ Jeffries
 Tony Leonardini
 Vince Ferrante
 James R. Goulart
 Liz Soto

7881 SANDHOLDT ROAD
 MOSS LANDING, CA 95039

TELEPHONE – 831.633.5417
 FACSIMILE – 831.633.4537



GENERAL MANAGER
 HARBORMASTER
 Tommy Razzeca

STAFF REPORT

ITEM NUMBER 04 – SUMMARY OF PERMITS ISSUED BOARD MEETING OF AUGUST 26, 2020

Permittee	Issue Date	Status	Permit Type	Exp. Date
Elkhorn Slough Research Foundation	01/01/2020	Current	Facilities Use	01/01/21
Blue Ocean Whale Watch	2/18/2020	Current	Facilities Use	2/18/2021
Whisper Charters	2/28/2020	Current	Facilities Use	2/28/2021
REI Outdoor School	3/24/2020	Current	Facilities Use	3/24/2021
Fast Raft	3/28/2020	Current	Facilities Use	3/28/2021
MBARI-Otter Studies	4/1/2020	Current	Facilities Use	4/1/2021
Kahuna Sportfishing	6/12/2020	Current	Facilities Use	6/12/2021
Venture Quest Kayaking	6/30/2020	Current	Facilities Use	6/30/2021
Kayak Connection	6/30/2020	Current	Facilities Use	6/30/2021
Sanctuary Cruises	6/30/2020	Current	Facilities Use	6/30/2021
Sea Goddess Whale Watching-Tours	6/30/2020	Current	Facilities Use	6/30/2021
Sea Goddess Whale Watching-Souvenirs	6/30/2020	Current	Peddlers	6/30/2021
MBARI-Slough Test Moorings	6/30/2020	Current	Facilities Use	6/30/2021
Elkhorn Slough Safari - Souvenirs	10/19/2019	Current	Facilities Use	10/19/2020
Elkhorn Slough Safari - Tours	10/19/2019	Current	Peddlers	10/19/2020
Blue Water Ventures	10/31/2019	Current	Facilities Use	10/31/2020
Wild Fish-Vicki Crow	11/20/2019	Current	Peddlers	11/20/20

SERVING COMMERCIAL FISHING AND RECREATIONAL BOATING SINCE 1947



BOARD OF COMMISSIONERS

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

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE – 831.633.5417
FACSIMILE – 831.633.4537



GENERAL MANAGER
HARBORMASTER
Tommy Razzeca

STAFF REPORT

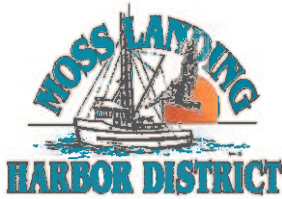
**ITEM NUMBER 05 – MEETING ANNOUNCEMENTS
BOARD MEETING OF AUGUST 26, 2020**

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 and will resume regular schedule of every second Wednesday of each month, Moss Landing Harbor District Board Room, 4 p.m.

Monterey Bay Sanctuary Advisory Council Meetings – 2020 - <https://montereybay.noaa.gov>

October 16, 2020 Cambria CA.



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

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE – 831.633.2461
FACSIMILE – 831.633.1201

GENERAL MANAGER/HARBOR MASTER
Tom Razzeca

STAFF REPORT

ITEM NUMBER 06 - LIVEABOARD REPORT BOARD MEETING OF AUGUST 26, 2020

Pursuant to Ordinance Code §6.110 D) 1), attached is the report containing the names of all permitted liveaboard vessels and all persons living aboard. The permits for these liveaboards 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. Slaymaker P.	Stepping Stone CF 1101 TY
2. Jones, L	Intrepid CF 0292 VE
3. Bohigian, D.	Breezing Up, ON 559013
4. Burns, P.	Tralfamadore, CF 9430 GL
5. Byrnes, K.	Grand Slam, CF 4540 FE
6. Callahan, T.	Deb on Air, CF 3174 HA
7. Cayuela, R.	Rachel Angelet, CF 6969 UB
8. Michael, McVay	Gaviota, CF 4863 FP
9. Clark, N.	Ma Kai, CF 1100 ET
10. Cloer, J./Ajuria M.	Laurie, CF 2688 EX
11. Chambers, B.	Pyxis, ON 984193
12. Chaney, Don	Windswept, ON 1094268
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. Felicano, J.	Takara, CF 3767 AS
19. Potter, D.	Danu CF 4085 GC
20. Harrington, H.	Isle of View, ON 997142
21. Pending	Pending
22. Clifford, Lance	Sandpiper, CF 6280 EU
23. Jerred, D.	Westwind, CF8564 GM
24. Groom D	Phoenix, CF 5084 GJ
25. Jones, H.	Laetare, CF 5495 YB
26. Jones, T.	Sanity, CF 5249 SC
27. Kennedy C. Lahman D.	Aztlan, ON 281903

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.
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/Riberao, I
46. Piro, Daniel
47. Derouin, E
48. Stegmann, R.
49. Peabody, C
50. Salisbury, J.
51. Thomas, B.
52. Tufts, M.
53. Sumner, Aaron
54. Wolinski, Peter/Duerkson, E
55. Morgan, J
56. Samuelson, T.
57. Herrick Andrews,
58. Kim Richardson
59. Glovin, D
60. Bowler, J

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
 Sweet Liberty ON 1052175
 Wild Goose, ON 589319
 Margaret Joie, CF 9503 GM
 Oceanid, CF 4210 GA
 Coho, CF 9974 KK
 Enchantress, CF 0878 SX
 Bellisima CF 4668 FV
 Ramona, ON 1114657
 Ripple, ON 1037076
 Moonstone CF 5122 GX
 Sea Free ON 613387
 Sophie CF 0533 JL
Ain't To Shabby CF 7434 SL
 Myrtle Mae, CF 3187 FN

Total Number Vessels: 59
 Total Number Persons: 65
 Pending Applications -0-



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

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE – 831.633.2461
FACSIMILE – 831.633.1201

GENERAL MANAGER/HARBOR MASTER
Tom Razzeca

STAFF REPORT

ITEM NUMBER 07 - SLIP INCOME REPORT
BOARD MEETING OF AUGUST 26, 2020

Slip Rates 2020/2021 per linear foot:

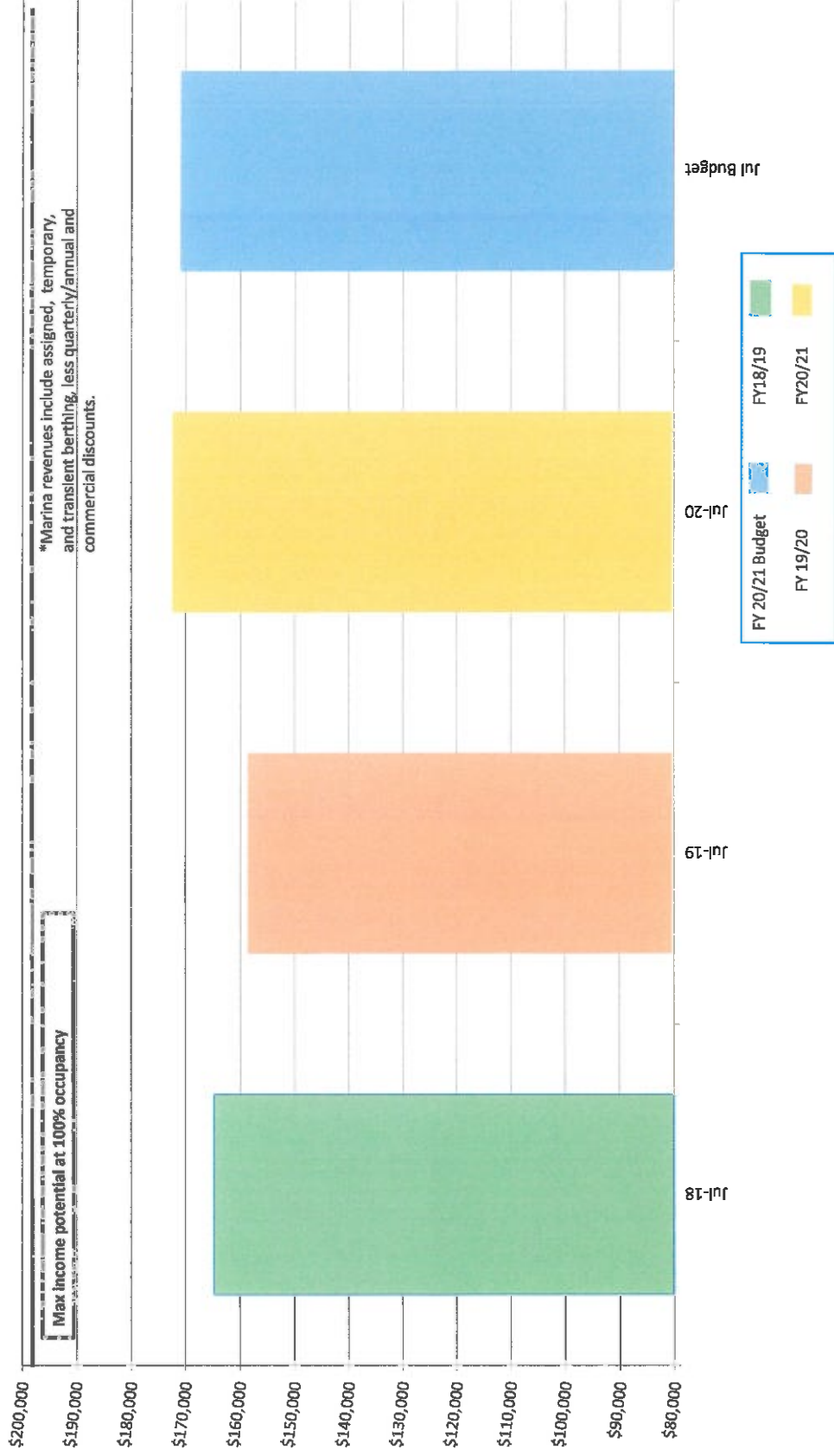
Assigned: \$8.40/ft./month
Temporary: \$12.50/ft./month
Transient: \$1.25/ft./day

INCOME

<u>July 2020</u>	<u>July 2019</u>	<u>July 2020 Budget</u>
\$172,525	\$158,642	\$171,018

For the month, slip income is above budget by \$1,507, due to a combination of lower assigned berthing income, offset by higher than budget temporary berthing revenue. Slip income is higher than prior year by \$14,033, due to higher assigned and temporary berthing revenues.

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





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

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE – 831.633.2461
FACSIMILE – 831.633.1201

GENERAL MANAGER/HARBOR MASTER
Tom Razzeca

STAFF REPORT

ITEM NUMBER 08 – INCIDENT REPORT
BOARD MEETING OF AUGUST 26, 2020

07/25/20 Staff called NRC and reported a fuel leak coming from J-dock (Case #1282781). The spill was minor and dissipated quickly, no additional follow-up was necessary.

07/29/20 Staff received a report that the vessel was sitting low in the water on I Dock. Maintenance employees responded to the area and the vessel owner was contacted. All water was pumped from the vessel and the owner was addressing the problem.

No further incidents to report as of August 18, 2020.



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

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE – 831.633.2461
FACSIMILE – 831.633.1201

GENERAL MANAGER/HARBOR MASTER
Tom Razzeca

STAFF REPORT

H- GENERAL MANAGER UPDATE- TEMPORARY SUSPENSION OF DISTRICT LATE AND PASSENGER VESSEL FEES DURING THE COVID-19 PANDEMIC ORDINANCE NO. 208 BOARD MEETING OF AUGUST 26, 2020

On April 22, 2020, the Board of Harbor Commissions adopted Ordinance 208, which, in light of financial hardships created on residents and businesses by COVID-19 related disruptions in employment and business operations, authorized General Manager Razzeca to temporarily suspend the imposition of District Late Fees (for berth rentals, liveaboard fees and dry storage space rental) and Passenger Vessel Fees. The original term of the suspension was from April 22 through May 15, 2020. However, Ordinance 208 also provided General Manager Razzeca with authority to terminate or extend the suspension on an administrative basis, as necessary and without further Board action, based in part on whether National, State or County restrictions on business and employment remain in effect. General Manager Razzeca is to provide a monthly report on the status of this matter and should receive input from the Board.

As of August 5, 2020 late fees on account balances were reinstated however the Passenger Vessel fee has remained suspended. The General Manager recommendation as of the August 26, 2020 regular meeting is that the passenger vessel fee remain suspended at least through September, due in large to the fact that COVID-related restrictions imposed by the County and State that have prevented such vessels from operating at full capacity have not been eliminated or significantly altered. The Board may provide input on said recommendations, and thereafter, General Manager Razzeca will take appropriate action. Notice of the action will thereafter be disseminated to the Harbor Community.



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

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE -- 831.633.2461
FACSIMILE -- 831.633.1201

GENERAL MANAGER/HARBOR MASTER
Tom Razzeca

STAFF REPORT

**ITEM NUMBER 19 – RESO 20-10 AUDIT SERVICES CONTRACT
BOARD MEETING OF AUGUST 26, 2020**

The Moss Landing Harbor District hires an accounting firm to conduct an audit of its financial statements annually. For the past 4 years, the District's audits have been conducted by the accounting firm Bryant Jolley CPAs which has done an excellent job. However, the Board typically requests that we solicit proposals in order to insure that new and different individuals have an opportunity to scrutinize the District's financial condition and record keeping practices and provide constructive suggestions for improvement.

Staff sent requests to four different firms to provide quotes and of the firms solicited for proposals only two, Bryant Jolley CPA's and Hutchinson and Bloodgood LLP responded with Bryant Jolley CPA's coming in approximately \$3,500 less expensive per audit each year over the next 3 years. It is clear to staff that Bryant Jolley CPAs meets all the District's requirements, possesses all necessary professional capabilities and qualifications, is pleasant and easy to work with, and has the desire to continue providing audit services to the District. The fee schedule is very reasonable at not to exceed \$16,750 for FY 2020; not to exceed \$17,000 for FY 2021, and not to exceed \$17,250 for FY 2022.

Staff recommends that the Board adopt Resolution No. 20-10 authorizing the GM to execute an audit services contract with Bryant Jolley CPAs to conduct the FY 2020, 2021 and 2022 audits.

RESOLUTION NO. 20-10

A RESOLUTION OF THE BOARD OF HARBOR COMMISSIONERS OF THE MOSS LANDING HARBOR DISTRICT AWARDING A CONTRACT TO CONDUCT THE DISTRICT'S ANNUAL AUDITS FOR FY'S 2019/2020, 2020/2021 & 2021/2022

WHEREAS, the District engaged the accounting firm of Bryant Jolley CPAs for annual audit services for the past four fiscal years

WHEREAS, under the supervision of lead auditor Mr. Ryan Jolley, CPA, the audits have been performed satisfactorily according to the terms of the engagement agreement, and

WHEREAS, in order to insure that new and different individuals have an opportunity to scrutinize the District's financial condition and record keeping practices and provide constructive suggestions for improvement, staff requested proposals from four alternative audit firms or CPA's for audit services for FYE June 30, 2020, 2021 and 2022, and

WHEREAS, only the firms of Bryant Jolley CPAs and Hutchinson and Bloodgood LLP responded, and

WHEREAS, the firm of Bryant Jolley CPA's quote for services (attached) is the less expensive of the two received and is more than reasonable. It has been determined that Ryan Jolley CPA meets all the District's requirements, possesses all professional capabilities and necessary qualifications, and has the desire to continue providing audit services to the District.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Moss Landing Harbor District that the proposal from Bryant Jolley, CPA for audit services for the fiscal years ending June 30, 2021, 2022 and 2023 is hereby accepted, and the General Manager is authorized and directed to execute any and all documents necessary to effectuate the above actions.

BE IT FURTHER RESOLVED that that the General Manager is hereby authorized to expend an amount not to exceed \$16,750 for FYE June 30, 2020; \$17,000 for FYE June 30, 2021, and \$17,250 for FYE June 30, 2022 as set forth in the accepted proposal for payment of the services described.

CERTIFICATION

Resolution 20-10 was duly passed and adopted by the Board of Harbor Commissioners of the Moss Landing Harbor District at a rescheduled regular meeting of the Board held on the 26th day of August, 2020, a quorum present and acting throughout, by the following vote, to wit:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

Russ Jeffries, President
Board of Harbor Commissioners

Tommy Razzeca, Deputy Secretary
Board of Harbor Commissioners

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
John P. Burt

July 29, 2020

To Board of Harbor Commissioners and Tommy Razzeca
7881 Sandholdt Road
Moss Landing, CA 95039

Dear Board of Harbor Commissioners:

We are pleased to confirm our understanding of the services we are to provide the Moss Landing Harbor District (the District) for the years ended June 30, 2020, June 30, 2021, and June 30, 2022. We will audit the general purpose financial statements, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the periods ended June 30, 2020, June 30, 2021, and June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes, State Controller's Report and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Board of Directors; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bryant L. Jolley, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bryant L. Jolley, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

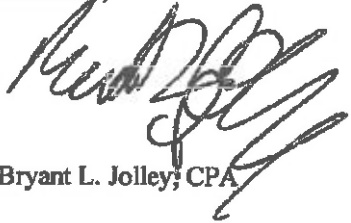
We expect to begin our audit on approximately August 2020 and to issue our reports no later than September 2020. Bryant L. Jolley, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be billed at standard hourly rates except that we agree that our gross fee will not exceed \$16,750, \$17,000, \$17,250 for the periods ended June 30, 2020, June 30, 2021, and June 30, 2022, respectively. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Moss Landing Harbor District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

A handwritten signature in black ink, appearing to read "Bryant L. Jolley". The signature is fluid and cursive, with the first name being the most prominent.

Bryant L. Jolley, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Moss Landing Harbor District.

Tommy Razzeca General Manager

MOSS LANDING HARBOR DISTRICT

PROPOSAL TO PROVIDE AUDITING AND TAX SERVICES

For the Year Ending June 30, 2020





HUTCHINSON and
BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

579 Auto Center Drive
Watsonville, CA 95076
t 831.724.2441 f 831.761.2136
www.hblip.com

August 14, 2020

**Board of Directors
Moss Landing Harbor District
7881 Sandholdt Road
Moss Landing, CA 95039**

Thank you for the opportunity to present Hutchinson and Bloodgood LLP's qualifications to serve as auditors for Moss Landing Harbor District. The services you have requested are an annual audit of the financial statements for the year ending June 30, 2020, in accordance with generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards.

Our firm has a long history of auditing governmental entities. Our expertise includes yellow-book and single audit reporting.

We operate in a paperless environment, and set up a secure file sharing site to exchange client data. Our typical audit begins with a meeting with the audit committee, client interview and documentation of internal controls. While we do not test controls, we perform "walkthroughs" of those controls to determine if they are operating as planned, and in order to plan our substantive audit procedures. Due to our use of technology and paperless environment, we generally find that we can perform a good portion of our initial audit and planning procedures in our office, including sample selections and audit confirmations, before coming to your office. This helps our audit efficiency and we find it is less disruptive to your staff. For an Entity of your size, we would typically spend 2 – 3 days at your office performing fieldwork after performing our planning procedures; however, due to COVID-19 restrictions, we have since been primarily auditing remotely.

We reach out to board members during the planning/fieldwork to see if there are any concerns, and will meet with them again once the draft financial statements are prepared to review results and discuss any issues that may have arisen during the audit.

We are independent with respect to Moss Landing Harbor District.

Thank you again for considering Hutchinson and Bloodgood LLP. Please feel free to contact me for any additional information that may help you in your decision process. You may also view our website at: www.hbllp.com.

Regards,

HUTCHINSON AND BLOODGOOD LLP

A handwritten signature in cursive script that reads "Kim Said".

Kim Said, CPA
Partner



PROPOSER'S QUALIFICATIONS

Profile of the Firm

Hutchinson and Bloodgood LLP is a limited liability partnership of certified public accountants. The Firm, established in 1922, has twenty-nine partners and a total staff of over 125 in its four offices: Watsonville, Glendale, El Centro and San Diego. Included in that total are the members of the Hutchinson and Bloodgood LLP Computer Consulting Group, a division that installs and supports hardware and software for the Firm's clients.

Our practice is divided into three main fields of service: Accounting and Auditing, Income Tax Services, and Special Services. Each service is provided under the direction of one or more partners.

Watsonville Audit Practice

The Watsonville office has a significant audit practice and has identified key staff to specialize in that area. Staff persons have attended continuing education courses in various accounting and auditing subjects and are up to date on all of the latest requirements. The firm and all assigned key professional staff are properly licensed to practice in California.

Professional Affiliations

The Firm is a member of PKF International Limited, a global association of independent accounting firms who have come together to provide worldwide solutions for clients' businesses. Membership in PKF International Limited is only available to public accounting firms who can clearly demonstrate their ability to maintain the highest professional standards in their own countries. The PKF affiliation offers its member firms certain advantages, such as continuing professional education and inter-member consultation services.

Quality Control

Hutchinson and Bloodgood LLP is a member of the Center for Public Company Audit Firms (formerly the SEC Practice Section of the Division of Firms) within the American Institute of Certified Public Accountants. Our Firm has received successful, unqualified triennial peer reviews since 1978, most recently in 2018.



CLIENT REFERENCES

Listed are some of our client references. We believe these clients provide more than adequate experience to perform your audit services.

Santa Cruz Harbor District
Marian Olin, Port Director
Mark Eldridge, Accounting Technician
(831) 475-6161

FishWise (single audit)
Tobias Aquirre, Executive Director
Brooke Towne, Controller
(831) 427-1707

Community Foundation of Monterey County
Dan Baldwin, President/CEO
Diane Nonella, VP of Finance and HR
(831) 375-9712

Friends of Santa Cruz State Parks
Bonny Hawley, Executive Director
Taylor Dial, Finance Director
(831) 429-1840

United Way of Monterey County
Katy Castagna, Executive Director
Brian Erbele, VP Finance
(831) 372-8026



ENGAGEMENT MANAGEMENT

Watsonville Office

Moss Landing Harbor District would be served by personnel from the Watsonville office. The office has 4 partners and 10 staff, 8 of whom are CPA's, and serves a wide variety of clients by providing audit, accounting and tax services to closely held businesses, governmental and nonprofit organizations. The tax and accounting departments are highly computerized, and Hutchinson and Bloodgood LLP prides itself in the delivery of timely and cost-effective services to its clients.

The office has experienced little audit turnover in the past five years.

As a mid-level firm, we don't experience the high staff turnover rate of the national firms. We anticipate being able to continue to maintain a high level of staff continuity in serving Moss Landing Harbor District.

Engagement Team

An engagement team consisting of an engagement partner, a senior associate, and an associate will perform the engagement. As an integral part of our quality control system, a technical standards reviewer will perform an independent review of the report and supporting workpapers prior to final release.

The engagement team that we have preliminarily selected to perform the audit is as follows:

ENGAGEMENT PARTNER

Kim Said, CPA

TECHNICAL STANDARDS REVIEWER

Karen Semingson, CPA

SENIOR ASSOCIATE

Pamela Tan, CPA



AUDIT APPROACH

Financial Audit

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America. The audit will include a review and tests of Moss Landing Harbor District's control structure to the extent we consider necessary to most efficiently and effectively express our opinions on financial statements. We will include a selective testing of transactions to the extent deemed necessary.

We will submit ideas or observations we believe will help Moss Landing Harbor District achieve its objectives or improve its operating efficiency and financial management. We will be pleased to respond to inquiries you might have about financial or other matters.

Audit Approach

We operate in a "paperless" environment, using CaseWare as our audit platform, and RSM US LLP (RSM) for our audit programs, internal control questionnaires, and GAAP disclosure checklists. RSM is nationally recognized in auditing and financial reporting. RSM's library is updated immediately upon issuance of any SAS, FASB, GASB or GAAP pronouncement. In addition, we subscribe to the Accounting & Auditing Update Service, which documents all implemented, as well as proposed, pronouncements.

Our procedures will include an entrance conference with your staff and thorough analytical reviews of the financial statements. All amounts will be compared with budgeted and prior years' amounts. Significant deviations will be investigated and documented. Additional tests will be designed if investigations do not provide satisfactory explanations. The minutes of the Board of Directors will be examined for all financial statement implications.

Year End Audit Procedures

After our completion of our review of the internal controls, we will design our substantive audit tests. During this phase of the audit, we utilize statistical sampling and other audit procedures to determine that the accounts are fairly stated. A detailed audit plan will be developed which lists the schedules and other information we will need from your District. We will send confirmation letters for material cash and accounts receivable, and any other confirmable items.



Substantive Audit Procedures

Substantive audit procedures will be applied to the District's audit schedules and supporting documents; the extent of those procedures will be determined as a result of our internal control work that will be performed in the preliminary stage. All material balances and amounts will be examined, tested and agreed to the general ledger amounts.

Trial balance, spreadsheet and word processing software packages will be utilized during the course of the audit to prepare schedules and perform analytical procedures as well as for preparing the reports. Substantive procedures include the analytical review of balances by comparing them to prior years and current budget, confirmation of key amounts, and verification of account balances through review of third party information.

A final analytical review would then be completed, analyzing all variations between actual year end amounts, prior results and budgeted amounts. Significant variations will be completely investigated. Additional tests may be designed if necessary.

Financial Statement Preparation

We will assist with the preparation of Moss Landing Harbor District's financial statements, and required GAAP and GASB disclosures, from the trial balance provided by you. The financial statements will be reviewed for accuracy and consistency. The report and management letter will be presented to management in draft form in advance of deadlines in order to allow time to review them before they are finalized.

Audit Review and Completion

The engagement partner will review the fieldwork as it progresses on a timely basis and will ensure that all professional standards are being met. The partner will be involved in the entire engagement, from planning through delivery of the financial statements, reviewing the entire file, paying particular attention to sensitive areas of the work, especially those where judgments have been made by staff. Partner review is aimed at an overall determination of the adequacy of the planning, conduct and completion of the audit.

Once this review has been completed, draft financial statements and management letter will be provided to Moss Landing Harbor District's management. An exit conference will be scheduled to assure that all information provided has been correctly interpreted. Upon your approval, the final draft will be presented.



Proposed Audit Work Schedule and Fees

We have estimated our fees based on experience with similar engagements. For the 2020 audit, we have projected a total of 150 hours for the audit, for a blended rate of about \$150/hour. The tax returns will be billed a flat rate as detailed below. If any unforeseen circumstances are encountered, we would notify you of projected additional fees in advance.

- **Financial Statement Audit**
 - **\$21,000 - \$22,000**

The following is an estimate of subsequent year audit fees, assuming no unforeseen or unusual circumstances encountered on the initial year audit. Based on our past experience, we estimate that about 10% of the first-year audit fee relates to onetime/setup procedures, so we reduced the subsequent year's audit fee accordingly, and then applied a 3% annual increase for each of the three subsequent years.

- **2021 - \$20,300**
- **2022 - \$20,900**
- **2023 - \$21,500**

We believe it is important to stay in touch with our audit clients during the year, discussing any new audit/organizational developments as they arise, and to that end typically do not charge for brief phone calls or emails. If substantive time is required to research an issue, you will be billed at our current billing rates are as follows:

- **Partner - \$225**
- **Senior - \$145**
- **Associate - \$110**



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

7881 SANDHOLDT ROAD
MOSS LANDING, CA 95039

TELEPHONE – 831.633.2461
FACSIMILE – 831.633.1201

GENERAL MANAGER/HARBOR MASTER
Tom Razzeca

STAFF REPORT

ITEM NUMBER 20- CONSIDER ADOPTION OF ORDINANCE NO. 210 AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE MOSS LANDING HARBOR DISTRICT AMENDING THE MOSS LANDING HARBOR DISTRICT ORDINANCE CODE FOR PURPOSES OF ESTABLISHING A PARKING CITATION PROCESS BOARD MEETING OF AUGUST 26, 2020

On February 26, 2020, the Board of Harbor Commissioners authorized General Manager Razzeca to enter into a three-year agreement with Parking Management Bureau (“PMB”) for the processing of parking and related citations. Subsequent to Board action, the Agreement with PMB was finalized and executed in March of 2020.

There are a number of steps that the District must take in order to assign parking citation processing to PMB. The District must amend its Ordinance Code to clearly identify parking violations subject to a fine, indicate that citation processing is being handled by an outside service provider, establish appropriate administrative procedures for citation appeals, and establish a schedule of applicable parking fines. In order to accommodate the anticipated desire or need to modify the fine schedule and administrative procedures without having to process an Ordinance Code amendment, Staff has prepared Code language authorizing the fines and administrative procedures to be set by resolution.

In anticipation of the adoption of the afore-referenced Ordinance Code Amendment, on July 22, 2020, the Board adopted a Fine Schedule for various parking violations identified in the Code. The idea was to make sure that the public had some idea of the proposed fines associated with the new citation process prior to the adoption of the Ordinance Code Amendment.

An Ordinance Code Amendment establishing authority for the proposed citation process, as administered by PMB, is before the Board for consideration this evening. A public hearing has been noticed for this matter, and a copy of the proposed ordinance and the Fine Schedule adopted on July 22 was posted along with the public hearing notice. If adopted, Ordinance No. 210 will establish a new parking citation process, administered by third party service provider PMB, and will direct the Board to adopt a fine schedule and administrative procedures for use in processing citations. Unfortunately, after reviewing the Fine Schedule adopted by the Board on July 22, PMB has recommended that the schedule be amended to account for the “tiering payment schedule” referenced in the District Agreement with PMB. Pursuant to the provisions of the Agreement, PMB receives a schedule of escalating fees for three different levels of processing, based on

SERVING COMMERCIAL FISHING AND RECREATIONAL BOATING SINCE 1947

ITEM NUMBER 20 –PUBLIC HEARING: ORDINANCE NO.210 PARKING CITATION PROCESSING
08/26/2020

the amount of effort PMB has to put into collection of citation fines. (At Level 1- \$2, at Level 2- \$7, and at Level 3- \$8.) If these administrative costs are not factored into the fines, the District will end up paying PMB's administrative costs, and a violator will not have any incentive to pay a fine on a timely basis- the fine will remain fixed no matter how much effort and how much time has passed since the citation has been issued. Staff plans on bringing a revised fine schedule, as well as the administrative procedures for issuing citations and allowing appeals of the same, to the Board for consideration at the September meeting. No citations will be issue until a revised Fine Schedule and Administrative Procedures have been adopted.

ORDINANCE NO. 210

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE MOSS LANDING HARBOR DISTRICT AMENDING THE MOSS LANDING HARBOR ORDINANCE CODE FOR PURPOSES OF ESTABLISHING A PARKING CITATION PROCESS

WHEREAS, in order to promote orderly operations within the Harbor District, and for the protection of the health, safety and welfare of Harbor users and residents, the District desires to commence an efficient administrative parking enforcement program; and

WHEREAS, after analyzing options, and in recognition of staff limitations, the Board of Harbor Commissioners has approved a contract whereby the management of the administrative parking citation process will be delegated to a third-party service provider; and

WHEREAS, in order to accommodate and implement the new citation process, it is necessary to make several modifications to the District Ordinance Code and to prepare citation related schedules and procedures; and

WHEREAS, if this Ordinance is adopted, the Board of Harbor Commissioners will subsequently adopt a Parking Fine Schedule and administrative citation procedures, in keeping with the proposed process to be implemented by Parking Management Bureau (“PMB”), the District’s chosen third-party service provider.

THEREFORE, BE IT HEREBY ORDAINED by the Board of Harbor Commissioners of the Moss Landing Harbor District as follows:

Section 1. All of the recitals set forth above are true and correct to the best of the Board of Harbor Commissioners’ knowledge and by this reference are incorporated herein as findings.

Section 2. Subsection B)4)- Violation of Section 10.110-Parking Requirements of the Moss Landing Ordinance Code is deleted in its entirety.

Section 3. New Section **10.210 – Violations** is hereby added to Chapter 10- Motor Vehicle Regulations as follows:

10.210- Violations- Administrative Enforcement Procedure

Violations of any of the parking requirements set forth in this Chapter, as well as any parking related provisions in any other Chapter of this Ordinance Code, including but not limited to Section 4.070 of Chapter 4- General Regulations for Activities Within the District, are subject to citation and fines as established by resolution of the Board of Harbor Commissioners. Prior to the issuance of any citation pursuant to this section, the District shall also adopt administrative procedures to afford aggrieved parties due process rights for the challenge of any citation and shall assure that notice of the said procedures is provided to each citation recipient. Management of parking citation processing may, in the discretion of the Board, be contracted to a third-party service provider. The process for the enforcement of parking citations established

by this section is meant to be separate and distinct from the enforcement authority for code violations established in Chapter 28 of this Ordinance Code.

Section 4. Severability.

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Harbor Commissioners hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

This Ordinance was introduced and adopted at a regular meeting of the Moss Landing Harbor District Board of Harbor Commissioners, after noticed public hearing, on August 26, 2020, to become effective immediately, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Russ Jeffries, President
Board of Harbor Commissioners

ATTEST:

Tommy Razzeca, Deputy Secretary
Board of Harbor Commissioners

Citation Process- Parking

Section 1. Purpose: It is the purpose and intent of these provisions to provide process and procedures for the enforcement of administrative parking citations issued by District enforcement officials pursuant to a Service Agreement between the Moss Landing Harbor District and Parking Management Bureau (“PMB”). The provisions are cumulative and in addition to any other remedies available under state or local law. Use of PMB’s services and the provisions set forth herein is at the sole discretion of the District.

Section 2. Definitions: For the purposes of the citation process set forth herein, certain words and phrases are defined as follows:

“Administrative Citation” means the notice of a violation issued by a District enforcement official that imposes an administrative fine for a violation of District parking rules and regulations as set forth and incorporated herein by reference in the Moss Landing Harbor District Ordinance Code.

“Administrative fine” means the amount of a monetary penalty imposed by an administrative citation for a violation of any parking rule or regulation as set forth in the “Moss Landing Harbor District Parking Fine Schedule” adopted by the District Board of Harbor Commissioners, as may be periodically updated, and incorporated herein by reference.

“Enforcement official” means any District employee with the authority to issue parking citations.

“Person” means any natural person, business, company or entity, including the parent or legal guardian of any person under the age of eighteen years old.

Section 3. Enforcement Authority: Any person violating any provision of the District’s rules and regulations concerning parking may be issued an administrative citation as provided herein.

Section 4. Scope: The procedures established herein shall supplement and be in addition to any criminal, civil or other remedy established by law or under the provisions of any code which may be pursued to address violations of the Moss Landing Harbor District Ordinance Code.

Section 5. Administrative Parking Citation.

A. Issuance of Administrative Parking Citation. Whenever an enforcement official discovers that a violation of any parking rule or regulation contained in the Moss Landing Harbor District Ordinance Code has occurred, the enforcement official shall have the authority to issue an administrative citation to the person responsible for the violation.

B. Administrative Parking Citation Contents. An administrative citation shall be provided on a form approved by the District Board of Harbor Commissioners and PMB and shall at a minimum contain the following information

1. Date and time the citation is issued.
2. Description of the violation.
3. Amount and due date of fine imposed for violation.
4. Notice of right to dispute the citation.
5. Warning that failure to pay the fine may result in additional fines.

C. If a citation is not resolved via payment of fine within 7-10 days of issuance, pursuant to California Vehicle Code Section 40248, a parking violation notice shall be sent to the registered owner of the involved vehicle within fifteen (15) calendar days of the date of the violation.

Section 6. Administrative fine:

A. Fines for violations will be as set forth in the “Moss Landing Harbor District Fine Schedule,” and any amendments thereto, as adopted by resolution and incorporated herein by reference.

B. The person responsible for the violation shall pay the fine within the time and in the amount designated on the administrative parking citation. Fines may be payed online, in accordance with the process set forth on the citation, or mailed directly to PMB.

Section 7. Citation Appeals:

It is the purpose and intent of the City to afford due process of law to any person who is issued an administrative parking citation.

A. Initial Dispute. All initial disputes will be handled electronically by the District’s current third-party citation processing service provider, PMB. A citation dispute, including an appeal statement, may be submitted in accordance with the process found at www.pmbonline.org. In accordance with California Vehicle Code Section 40215(a), a person receiving a citation can dispute the citation within twenty-one (21) calendar days from the date of the issuance of the citation or fourteen (14) calendar days from the mailing of a courtesy or delinquent notice. The person disputing the citation will have access to all photographs associated with the citation. Thereafter, an adjudicator will review any appeal statement (if submitted), pictures associated with the citation, and make a determination on the initial citation dispute.

B. Second Dispute-Administrative Hearing: Any person to whom an administrative parking citation is issued, and who wishes to contest the citation and the determination made as a result of the Initial Dispute process set forth in Section A above, may, no later than fifteen (15) calendar days from the date of service of the notice of Initial Dispute Determination, request an administrative hearing before a District Hearing Officer. Aggrieved persons may initiate the administrative hearing process by visiting www.pmbonline.org, printing out the Administrative Hearing form, and thereafter mailing the request form and a deposit equal to the administrative fine to PMB. The Administrative Hearing form may also be obtained upon request from the District.

At least ten (10) calendar days prior to the date of the administrative hearing, the District shall give notice to the person requesting the hearing of the time, date and location of the hearing. No hearing to contest an administrative parking citation shall be held unless and until a request for hearing has been completed and filed with PMB and the fine has been deposited with PMB in advance.

Section 8. Hearing Officer Appointment and Duties: The District shall designate an administrative hearing officer for administrative parking citation hearings. The hearing officer may not be the enforcement officer that issued the involved administrative citation. The hearing officer will have the authority to set, notice and conduct public hearings required or allowed pursuant to this procedure to contest the grounds for the citation and fees. The officer shall have the powers and duties necessary to conduct all administrative hearings and appeals authorized by this process.

Section 9: Administrative Hearing Procedures

A. The hearing officer shall establish a date for all hearings. A hearing shall be set not less than ten (10) calendar days and not more than twenty (20) calendar days from the date that the request for hearing is filed.

B. Administrative hearings are informal, and formal rules of evidence and discovery do not apply. Each party shall have the opportunity to present evidence in support of his or her case and to cross examine witnesses. The District bears the burden of proof at an administrative hearing to establish a violation. The administrative parking citation and any additional reports submitted by the enforcement official shall constitute evidence which would be sufficient to prove particular facts contained in those documents. The recipient of the administrative parking citation shall be provided with copies of any additional reports and other documents submitted or to be relied upon by the enforcement official five (5) calendar days in advance of the hearing. The administrative hearing officer must use a preponderance of evidence as the standard in deciding the issues.

C. The hearing officer may continue the hearing and request additional information from the enforcement officer or the recipient of the citation prior to issuing a written decision.

D. If the recipient of the citation fails to appear at the hearing, it shall constitute a waiver of the right to a hearing. Failure to appear at the hearing shall be presumed an admission of guilt to the cited violation as indicated in the administrative citation.

Section 10. Administrative Order:

A. The hearing officer shall provide the recipient of the citation with a decision in writing to uphold, cancel, or modify the administrative parking citation by no later than twenty-one (21) days from the date the request for hearing was received.

B. If the hearing officer upholds the administrative citation, PMB shall retain the fine deposited by the responsible person.

C. If the administrative hearing officer cancels the administrative citation, any fine deposited with the PMB shall be promptly refunded.

Section 11. Judicial Review: An person aggrieved by an administrative order of the administrative hearing officer imposing a fine may seek judicial review of the administrative order pursuant to Government Code Section 53069.4 by filing an appeal in the Monterey County Superior Court, subject to the time limits set forth in Section 53069.4.

Section 12. Failure to Comply: The District and/or PMB, may collect the assessed administrative parking fine, if it has not been deposited in advance, by use of any and all available legal means, including by reference of the matter to small claims court.