

Jim Hurst
Chair

Doug Albin
Commissioner

Richard Shoemaker
Commissioner

Dan Platt
Commissioner

Grant Downie
Commissioner

Anna Neumann
Harbormaster

NOYO HARBOR COMMISSION REGULAR MEETING AGENDA

Thursday, April 13th, 2023 at 6PM

Fort Bragg Town Hall

363 N. Main Street,
Fort Bragg, CA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT ON NON-AGENDA ITEMS:

The Noyo Harbor Commission welcomes input from the public. Please limit your comments to five minutes so that everyone may be heard. The Brown Act does not allow action to be taken on non-agenda items.

CORRESPONDENCE:

Letter from Steven L. Rebuck

CONSENT CALENDAR

1. Approval of Minutes – Regular Meeting March 9th, 2023
2. Treasurer's report – March 2023

CONDUCT OF BUSINESS:

1. Discussion on results of the California Department of Finance- COVID 19 Audits
2. Discussion and possible action on Internal Revenue Service's 2019-2020 payroll taxes
3. Discussion and possible action on flat rate for electrical services for slip holders
4. Discussion and possible action on Resolution 2023-x Clean California Grant

5. Discussion on Port Infrastructure Development Grant

CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: (one potential case)

STAFF REPORTS AND RECOMMENDATIONS:

District Office:

Draft 1 Budget May meeting

Commercial and recreational salmon closures in California

California Harbormasters and Port Captains

Attorney Report:

Matters from the Commissioners:

ADJOURNEMENT: To the next regular meeting of Thursday May 11th pm, 2023.

Noyo Harbor District Commission
191101 So. Harbor Drive
Ft. Bragg, Ca 95437

March 28, 2023

RE: Opposition to proposal to move sea otters, *Enhydra lutris l.*, to the north coast of California/Resolution No. 129
(Sent Via Email, hard copy mailed).

Dear Commissioners/City Council:

In 1991, The US Fish and Wildlife Service (FWS) an agency of the Department of the Interior, (DOI) proposed to relocate sea otters to Mendocino County. Other counties, Sonoma, Humboldt, Del Norte Counties wrote resolutions opposing. This relocation.

Had your resolution No. 129/Sept. 11, 1986 not been produced and the proposal stopped, your citizens would not have enjoyed over 25 years of recreational abalone fishing. Your north coast abalone fishery had an estimated value of \$24.m-\$44.m. annually. \$12. M after 2014 due to harvest restrictions (DFW 2016).

In addition, the commercial sea urchin fishery would also have been impacted. Other fisheries, crab for example, also would have been negatively impacted.

This is not conjecture. This information is backed up by approximately 50 years of published research by the California Department of Fish and Game (DFG): Ebert, 1968 a&b; Wild & Ames, 1974; Miller, 1975, 1980; Gotshall, 1984; Wendell, 1994, et al.

Currently at Monterey, California, there are similar problems occurring between purple sea urchins and kelp canopy. Sea otters are not consuming these sea urchins because they are not gravid or as the commercial divers would say, "blank." These sea urchins have no nutritional value to sea otters.

Moving sea otters to another area in the belief they will solve complex ecological problems is not logical. In 1986, Congress approved a translocation of sea otters from the south-central coast to San Nicolas Island (SNI), Ventura County. The California Coastal Commission (CCC) and DFG approved the translocation on the condition, sea otters would be contained to SNI. DOI/FWS agreed. Almost immediately, FWS abandoned containment. DFG did carryout containment for a few years, then they too quit.

When this translocation began in 1987, DFG reported 41% of red abalone landings originated from SNI. By 1990, this percentage had dropped to 3%.

The shellfish resources and the fisheries at SNI are now terminated. Yet, after approximately 36 years, we have not seen an accounting by FWS of what has occurred at San Nicolas Island. Sea otters are now being allowed to roam the entire southern California Bight.

It appears unethical for FWS to now be proposing another translocation without being honest about what they have already negatively done to former robust fisheries in southern California.

Lastly, removing otters and moving them has already been legally tested and demonstrated to be a "Taking" which violates the Marine Mammal Protection Act (MMPA). In addition, a previous Environmental Impact Statement (EIS) published in 1985, is obsolete and must be renewed to identify environmental and economic impacts to the north coast.

Respectfully, 

Steven L. Rebuck
2057 King St.
San Luis Obispo, Ca 93401

805/540-1966

Abalone Technical Consultant, Southern Sea Otter Recovery
Team 1993-2004

Congressional Testimony: Marine Mammal Protection Act.
1984, 2001, 2003. Endangered Species Act, 1985.

Cc: City of Ft. Bragg

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RESOLUTION NO. 129

RESOLUTION OF NOYO HARBOR COMMISSION
OPPOSING TRANSLOCATION OF SOUTHERN SEA OTTERS

At a meeting of the NOYO HARBOR COMMISSION held on September 11, 1986, at the Fort Bragg City Hall, the following resolution was adopted by unanimous vote of the Commissioners present, and therefore adopted by the NOYO HARBOR DISTRICT, a California Port District established pursuant to the Harbors and Navigation Code of California (§6200 et seq.).

WHEREAS, the Noyo Harbor Commission has received the Draft Environmental Impact Statement, Vol.s 1 and 2, prepared by the U. S. Fish and Wildlife Service, and the Institute of Marine Sciences, concerning the proposed translocation of southern sea otters, and

WHEREAS, the proposed translocation of sea otters to northern California would create a negative impact on commercial and sports fisheries, and therefore upon users of the Noyo Harbor, and

WHEREAS, the translocation of southern sea otters to northern California would result in net economic losses to commercial and sports fisheries,

BE IT THEREFORE RESOLVED that the Noyo Harbor District, by unanimous vote of the Noyo Harbor Commissioners present at the meeting of September 11, 1986, hereby opposes the translocation of southern, or California, sea otters to any site in northern California or southern Oregon

Dated: September 11, 1986.

NOYO HARBOR DISTRICT

By 
Commission Chairman

NOYO HARBOR DISTRICT
STATEMENT OF ACCOUNTS
28-Mar-23

Chase Checking	\$294,549.31
Chase Money Market	\$194,020.64
LAIF	\$1,679,439.48

TOTAL OF ALL ACCOUNTS	\$2,168,009.43
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Noyo Harbor District
Profit & Loss
March 2023

	<u>Mar 23</u>
Ordinary Income/Expense	
Income	
Encroachment Leases	2,627.55
Ground Rent	3,779.08
Park & Launch	150.00
Slip Rental Contract	44,019.30
Slip Rental Transient	7,210.14
Total Income	<u>57,786.07</u>
Gross Profit	57,786.07
Expense	
Bank Charges	24.95
Communications Expense	440.82
Dues and Subscriptions Exp	350.00
Emp. Health & Dental Insurance	1,963.84
Fuel Expense	435.71
Legal and Professional Fees	6,701.00
Marina Dredging Expense	4,665.00
Office Expense	393.99
Payroll Tax Expense	4,039.10
Power	4,954.95
Repairs & Maintenance	3,174.58
Salary Expense	4,698.44
Utilities Expense	5,015.65
Wages Expense (Hourly)	7,422.40
Total Expense	<u>44,280.43</u>
Net Ordinary Income	13,505.64
Other Income/Expense	
Other Expense	
FEMA 4683	1,797.50
SLC Fish Cleaning Station	617.50
SLC Vessel Demo	5,480.00
Total Other Expense	<u>7,895.00</u>
Net Other Income	-7,895.00
Net Income	<u><u>5,610.64</u></u>

Noyo Harbor District Profit & Loss Budget vs. Actual March 2023

	<u>Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Electricity	0.00	1,250.00	-1,250.00	0.0%
Encroachment Leases	2,627.55	0.00	2,627.55	100.0%
Fish Markets	0.00	250.00	-250.00	0.0%
Ground Rent	3,779.08	3,333.31	445.77	113.37%
Hoist Fees	0.00	83.33	-83.33	0.0%
Interest Income	0.00	402.50	-402.50	0.0%
Late Fees	0.00	333.33	-333.33	0.0%
Park & Launch	150.00	2,916.66	-2,766.66	5.14%
Property Tax RevCurrent	0.00	0.00	0.00	0.0%
Slip Rental Contract	44,019.30	54,166.66	-10,147.36	81.27%
Slip Rental Transient	7,210.14	5,000.00	2,210.14	144.2%
Total Income	<u>57,786.07</u>	<u>67,735.79</u>	<u>-9,949.72</u>	<u>85.31%</u>
Gross Profit	57,786.07	67,735.79	-9,949.72	85.31%
Expense				
Advertising Expense	0.00	250.00	-250.00	0.0%
Bank Charges	24.95			
Communications Expense	440.82	250.00	190.82	176.33%
Conferences & Meetings	0.00	416.66	-416.66	0.0%
CSP General	0.00	0.00	0.00	0.0%
DBW SAVE 20/21 Grant	0.00	0.00	0.00	0.0%
Deferred Maintenance	0.00	2,500.00	-2,500.00	0.0%
Dues and Subscriptions Exp	350.00	1,000.00	-650.00	35.0%
Emp. Health & Dental Insurance	1,963.84	2,083.33	-119.49	94.26%
Equipment Expense	0.00	83.33	-83.33	0.0%
Equipment Purchase	0.00	333.33	-333.33	0.0%
Fuel Expense	435.71	133.33	302.38	326.79%
Insurance Property & Liability	0.00	0.00	0.00	0.0%
Legal and Professional Fees	6,701.00	2,916.66	3,784.34	229.75%
Marina Dredging Expense	4,665.00			
Office Expense	393.99	625.00	-231.01	63.04%
Operating Supplies	0.00	750.00	-750.00	0.0%
Outside Services	0.00	83.33	-83.33	0.0%
Payroll Tax Expense	4,039.10	2,583.33	1,455.77	156.35%
Power	4,954.95	4,583.37	371.58	108.11%
Professional Expense	0.00	1,666.66	-1,666.66	0.0%
Repairs & Maintenance	3,174.58	3,750.00	-575.42	84.66%
Salary Expense	4,698.44	5,650.00	-951.56	83.16%
Sep. Ira	0.00	1,250.00	-1,250.00	0.0%
Taxes & Assessments	0.00	250.00	-250.00	0.0%
Tsunami Haz Mid Grand	0.00	0.00	0.00	0.0%
Utilities Expense	5,015.65	4,090.90	924.75	122.61%
Wages Expense (Hourly)	7,422.40	11,474.66	-4,052.26	64.69%

Noyo Harbor District Profit & Loss Budget vs. Actual March 2023

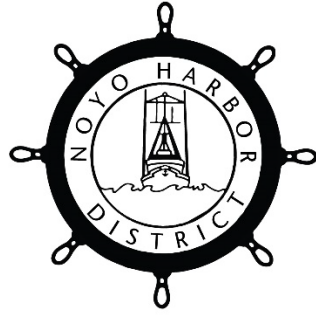
	<u>Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Workers' Comp.	0.00	1,000.00	-1,000.00	0.0%
Total Expense	<u>44,280.43</u>	<u>47,723.89</u>	<u>-3,443.46</u>	<u>92.79%</u>
Net Ordinary Income	13,505.64	20,011.90	-6,506.26	67.49%
Other Income/Expense				
Other Expense				
FEMA 4683	1,797.50			
SLC Fish Cleaning Station	617.50			
SLC Vessel Demo	5,480.00			
Total Other Expense	<u>7,895.00</u>			
Net Other Income	-7,895.00			
Net Income	<u><u>5,610.64</u></u>	<u><u>20,011.90</u></u>	<u><u>-14,401.26</u></u>	<u><u>28.04%</u></u>

Noyo Harbor District

Paycheck history report

Paychecks from Mar 01, 2023 to Mar 31, 2023 for all employees from all locations

Pay date	Name	Total pay	Net pay
03/17/2023	Koski, Bruce null	\$ 734.40	\$ 649.12
03/17/2023	Koski, Jay	\$ 2,300.32	\$ 1,764.91
03/17/2023	McLaughlin, Kimberly A	\$ 1,082.16	\$ 923.78
03/17/2023	Neumann, Anna T	\$ 2,825.00	\$ 2,349.22
03/17/2023	Scotfield, Robert	\$ 919.50	\$ 795.81
03/01/2023	Koski, Bruce null	\$ 706.86	\$ 633.44
03/01/2023	Koski, Jay	\$ 1,882.08	\$ 1,482.04
03/01/2023	McLaughlin, Kimberly A	\$ 492.48	\$ 450.37
03/01/2023	Neumann, Anna T	\$ 2,825.00	\$ 2,349.22
03/01/2023	Scotfield, Robert	\$ 827.55	\$ 722.93
	Totals	\$ 14,595.35	\$ 12,120.84



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Jim Hurst
Chair

Doug Albin
Commissioner

Richard Shoemaker
Commissioner

Dan Platt
Commissioner

Grant Downie
Commissioner

Anna Neumann
Harbormaster

NOYO HARBOR COMMISSION REGULAR MEETING MINUTES

Thursday, March 9th, 2023 at 6PM

Fort Bragg Town Hall

CALL TO ORDER: 6:00 pm

ROLL CALL: Commissioners present: Dan Platt, Doug Albin, Jim Hurst, Richard Shoemaker, Grant Downie.

PLEDGE OF ALLEGIANCE: Doug Albin

STAFF PRESENT: Anna Neuman, Kim McLaughlin, Jim Jackson

PUBLIC COMMENT ON NON-AGENDA ITEMS:

None

CORRESPONDENCE:

None

CONSENT CALENDAR:

MOTION: Dan Platt moved to accept the Minutes and Treasurers report

from the Regular Meeting February 9th, 2023. 2nd by Richard Shoemaker. Approved 5-0-0

CONDUCT OF BUSINESS:

Discussion and possible action of FEMA Resolution 2023-

Noyo Harbor will be the applicant. Application is due Wednesday, March 15, 2023. Coverage: FEMA 75%, CALOES 18.75%, District 6.25%. Coverage includes: Damage (\$3000-\$1,000,000), Pilings on G-Dock, Containment Cell and the river sediment which has collected in the mooring basin.

A discussion was held on whether or not the insurance company should be billed for the repair/replacement of the Pilings on G-Dock. Jim Hurst led the discussion saying that insurance should be billed because costs are unknown and could get very expensive. Natalie from SHN added that CALOES will cover the insurance deductible. Anna added that CALOES will also cover the use of an Engineer, hopefully Jason from SHN, since SHN is who we are currently using.

MOTION: Richard Shoemaker moved for the approval of the Designation of Applicant’s Agent Resolution for Non-State Agencies. 2nd by Dan Platt. Approved 5-0-0

Discussion and possible action of Community Sustainability Plan Resolution 2023-

A brief discussion amongst commission members led to the agreement that the commission will appoint an Ad Hoc Committee to help guide CSP projects.

MOTION: Richard Shoemaker moved that the Community Sustainability Plan Resolution be amended to add “WHEREAS” on September 9th of 2021, the Noyo Harbor District appointed an AD HOC committee to work to implement and manage the CSP process. 2nd by Dan Platt. Approved 5-0-0

STAFF REPORTS AND RECOMMENDATIONS:

None

District Office:

End of Remote Meetings – Zoom meetings are no longer allowed unless you are willing to welcome the community to join you from your zoom location.

Clean California Grant- This \$10M Grant targets litter abatement and beautification creating recreational areas for public use. Anna and Kim have been working on filling out the application. Projects we are submitting for are: Abandoned Vessel removal and destruction, Renovation of Bathrooms, Hazmat Clean Up Days for the Harbor, Addition of Murals.

Marina Dredge Information paper and progress updates – Meeting with Sen. Huffman revealed that there are no funds set aside for dredging at this time.

Solar for the Harbor – Anna has been looking into solar energy options for the Harbor to bring down the power bill. It is important for the harbor to apply during the NEM 2 phase to get a higher rebate rate. NEM 3 phase will begin April 15th, 2013 and rebate rates will change. Solar installation would not necessarily cover all the districts power needs but would off set them. Currently considered is the installation of solar powered panels circling the perimeter of the parking lot.

Marine Protected Area Decadal Management Review- March 15, 2013 Anna will be going to Monterey for a meeting on policies and regulations.

Oil Spill Response Training

March 17th- OSTR will be doing a training with Noyo Harbor staff.

MOTION: Dan Platt moved for an Emergency Closed Session. 2nd by Richard Shoemaker. Approved 5-0-0

CLOSED SESSION: 6:42 PM

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: (one potential case)

REPORT OUT 7:10 PM

Attorney recommended appointment of an Ad Hoc Committee to work on Resource Environmental Contract issues. Jim Hurst appointed Dan Platt and Richard Shoemaker to the Ad Hoc Committee.

Attorney Report:

Jim Jackson is working on the Sanders case. Jim also gave Anna information about a recent California Proposition concerning special districts that has the potential to create change.

Matters from the Commissioners:

Dan Platt reported that the Salmon Season will be closed 2013 for sport and commercial fishing.

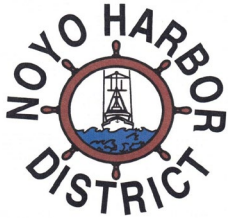
Jim Hurst expressed concern over future revenues in the Harbor. He also reported that Bodega Wharf is now closed.

ADJOURNEMENT: To the next regular meeting of Thursday April at 13th pm, 2023.

MOTION: DAN PLATT MOVED THAT THE MEETING BE ADJOURNED AT 7:30 PM. 2ND BY RICHARD SHOEMAKER. 5-0-0



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NOYO HARBOR DISTRICT AGENDA ITEM SUMMARY

AGENDA ITEM #: 1
MEETING DATE: 4/13/2023

TITLE

Covid funding

RECOMMENDED ACTION

ANALYSIS

The attached letter was sent to the Harbor District email about our audit for the COVID relief funding. After reviewing the letter, re-reviewing the funding application submitted it was clear that the Special Districts was asking for ALL funding sources between 2018-2019 and 2020-2021, which includes grant incomes. As the auditor reviewed our audited financial statements, he determined our 2018-2019 income to be \$2,181,957 and 2020-21 to be \$581,886. The District office reported 2018-2019 income to be \$2,091,179 and 2020-21 to be \$773,366. The variance the District office reported was \$1,317,813 whereas the variance found by the auditor was much higher at \$ 1,600,071. (See table on page 3 of attached)

According to this we suffered more losses than reported.

FISCAL IMPACT

ATTACHMENTS

Letter from Department of Finance



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Noyo Harbor District

COVID-19 Fiscal Relief for Special Districts
Agreed-Upon Procedures

Team Members

Cheryl L. McCormick, CPA, Chief
Rebecca G. McAllister, CPA, Assistant Chief
Mary D. Camacho, CPA, Manager
Robert L. Scott, CPA, MSA, Supervisor
Lynel Ford

You can contact our office at:

California Department of Finance
Office of State Audits and Evaluations
915 L Street, 6th Floor
Sacramento, CA 95814
(916) 322-2985



February 15, 2023

Joe Stephenshaw, Director
California Department of Finance
915 L Street
Sacramento, CA 95814

Anna Neumann, Harbormaster
Noyo Harbor District
19101 South Harbor Drive
Fort Bragg, CA 95437

Final Report—Noyo Harbor District Agreed-Upon Procedures of COVID-19 Fiscal Relief for Special Districts

In accordance with the California Budget Act of 2021, Chapter 240, Statutes of 2021, the California Department of Finance, Office of State Audits and Evaluations, has completed its agreed-upon procedures on the Noyo Harbor District's (District) certified COVID-19 Fiscal Relief application submitted to Finance's Energy, Transportation, Housing, Local Government, and Labor Unit.

The enclosed report is for your information and use. If you have any questions regarding this report, please contact Mary Camacho, Manager, or Robert Scott, Supervisor, at (916) 322-2985.

Sincerely,

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Chris Hill, Principal Program Budget Analyst III, Energy, Transportation, Housing, Local Government, and Labor Unit, California Department of Finance
Ted Doan, Finance Budget Analyst, Energy, Transportation, Housing, Local Government, and Labor Unit, California Department of Finance
Jim Hurst, Chair of Noyo Harbor Commission, Noyo Harbor District



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Joe Stephenshaw, Director
California Department of Finance
915 L Street
Sacramento, CA 95814

Anna Nuemann, Harbormaster
Noyo Harbor District
19101 South Harbor Drive
Fort Bragg, CA 95437

We have performed the procedures enumerated within the Results section of this report, which were agreed to by the California Department of Finance's Energy, Transportation, Housing, Local Government, and Labor Unit (ETHLL). Procedures were performed solely to assist ETHLL in evaluating the Noyo Harbor District's (District) COVID-19 Fiscal Relief for Special Districts certified application (certified application). ETHLL is responsible for the COVID-19 fiscal relief allocation made to the District. The District is responsible for the completeness and accuracy of information and amounts reported in its certified application.

ETHLL has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining if the District's information and certified application amounts trace and agree to supporting documentation. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users. Users are responsible for determining whether the procedures performed are appropriate for their purposes.

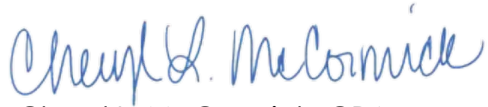
We performed this agreed-upon procedures engagement in accordance with generally accepted government auditing standards. The sufficiency of these procedures is solely the responsibility of ETHLL. Consequently, we make no representation regarding the sufficiency of the procedures described in the Results section either for the purpose for which this report has been requested or for any other purpose.

ETHLL and the California Department of Finance, Office of State Audits and Evaluations (OSAE), agreed to materiality in terms of reporting variances identified through the performance of the agreed-upon procedures. Specifically, a finding will be deemed material if the amount is \$10,000 or five percent of the total COVID-19 Fiscal Relief allocation, whichever is lower. For procedures performed on selected items, ETHLL agrees to rely on OSAE's selection. The agreed-upon procedures and the results are detailed in the Results section.

We were not engaged to and did not conduct an examination or review of the certified application, the objective of which would be the expression of an opinion or conclusion, respectively, on the certified application. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of ETHLL, and is not intended to be and should not be used by anyone other than this specified party. However, this report is a matter of public record and its distribution is not limited.



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

December 7, 2022

The procedures and associated findings are as follows:

A. Revenue

1. Obtain from the District its fiscal year 2018-19 and 2020-21 audited financial statements or comparable documentation per Government Code section 26909. If no audited financial statements or comparable documentation are available for 2018-19 and/or 2020-21, obtain the District's revenue ledger as of June 30, 2019, and/or June 30, 2021.

Finding: Obtained the District's 2018-19 and 2020-21 audited financial statements.

2. Compare the District's certified application 2018-19 and 2020-21 reported revenue amounts to those reported in its audited financial statements, comparable documentation, or revenue ledger. Identify and investigate variances.

Finding: The 2018-19 and 2020-21 certified application reported revenue amounts did not agree with the audited financial statements. The District under-reported its revenue for 2018-19 and over-reported its revenue for 2020-21, as shown below.

Reported Revenue	2018-19	2020-21
Certified Application	\$ 2,091,179	\$ 773,366
Audited Financial Statements	2,181,957	581,886
Variance (Under/Over-reported)	\$ (90,778)	\$ 191,480

The District stated the above variances were due to its reliance on the Bank Deposit Report – Summary Ledgers to report its certified application revenue amounts and not on its audited financial statements revenue amounts. The Bank Deposit Report – Summary Ledgers is reported on a cash basis, while the audited financial statements are reported on a modified accrual basis.

3. Obtain from the District its subsidiary summary and detailed revenue ledgers that include all revenue sources for the period March 4, 2020 through March 31, 2022.

Finding: Obtained from the District its subsidiary summary and detailed revenue ledgers that included all revenue sources for the period March 4, 2020, through March 31, 2022.

- a. Inspect the ledgers to identify if the District directly received state or federal government funds.
 - i. Confirm if identified state and federal government funds are the result of COVID-19 related funding provided by the Coronavirus Aid, Relief, and Economic Security Act Funding (CARES Act) or American Rescue Plan Act (ARPA), for example, or through the California Arrearage Payment Program or California Water and Wastewater Arrearage Program by inspecting remittance advices, funding allocation documents, or other funding receipt documents.

Finding: Inspected the District's subsidiary summary and detailed revenue ledgers and identified the District did not directly receive COVID-19-related funding from the state or federal government other than COVID-19 Fiscal Relief for Special Districts included in the California Budget Act of 2021, Chapter 240, Statutes of 2021.

B. Unanticipated Costs

1. Obtain the District's certified application unanticipated costs detailed by type (e.g., payroll, contract, etc.), account number, object code, and date cost incurred.
2. Confirm the total unanticipated costs detail document traces and agrees to the District's certified application unanticipated cost amount reported. Identify and investigate variances.
3. Identify and select all unanticipated costs detailed transactions dated before March 4, 2020 or after June 15, 2021.
 - a. Confirm the transaction dates.
 - b. For the identified transactions, confirm if the costs were incurred before March 4, 2020 or after June 15, 2021, by obtaining supporting documentation.
 - c. Document transactions dated and costs incurred before March 4, 2020 and after June 15, 2021, and the respective amounts.
4. Randomly select 20 (or 10 percent if there are less than 200 transactions) of unanticipated costs detailed transactions dated between March 4, 2020 and June 15, 2021, and obtain documentation to confirm the following:
 - a. The unanticipated costs were incurred between March 4, 2020 and June 15, 2021.
 - b. The transaction amounts recorded on the unanticipated costs detailed transactions document are equal to or less than the amounts incurred.
 - c. The unanticipated costs are consistent with CARES Act and ARPA COVID-19 mitigation eligible costs.
 - d. Document and investigate variances.

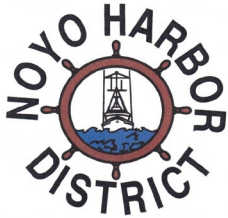
Finding: The District did not report any unanticipated costs in its certified application. Accordingly, the procedures related to unanticipated costs were not performed.

C. Costs Eligible for Federal Emergency Management Agency Reimbursements

1. Obtain the District's COVID-19 Fiscal Relief certified costs eligible for Federal Emergency Management Agency (FEMA) reimbursements detailed by type (e.g., payroll, contract, etc.), account number, object code, and date cost incurred.
2. Confirm the total costs eligible for FEMA reimbursements detail document traces and agrees to the District's certified application costs eligible for FEMA reimbursements amount reported. Identify and investigate variances.
3. Identify and select all costs eligible for FEMA reimbursements detailed transactions dated before March 4, 2020 or after June 15, 2021.
 - a. Confirm the transaction dates.

- b. For the identified transactions, confirm if the costs were incurred before March 4, 2020, or after June 15, 2021, by obtaining supporting documentation.
 - c. Document transactions dated and incurred before March 4, 2020 and after June 15, 2021, and the respective amounts.
- 4. Randomly select 20 (or 10 percent if there are less than 200 transactions) of costs eligible for FEMA reimbursements detailed transactions dated between March 4, 2020 and June 15, 2021, and obtain documentation to confirm the following:
 - a. The costs eligible for FEMA reimbursements were incurred between March 4, 2020 and June 15, 2021.
 - b. The transaction amounts recorded on the costs eligible for FEMA reimbursements detailed transactions document are equal to or less than the amounts incurred.
 - c. The costs eligible for FEMA reimbursements are consistent with CARES Act and ARPA COVID-19 mitigation eligible costs.
 - d. Document and investigate variances.

Finding: The District did not report any eligible FEMA reimbursements in its certified application. Accordingly, the procedures related to FEMA reimbursements were not performed.



NOYO HARBOR DISTRICT AGENDA ITEM SUMMARY

AGENDA ITEM #: 2
MEETING DATE: 4/13/2023

TITLE

IRS payroll payment

RECOMMENDED ACTION

ANALYSIS

We received letters from the IRS that our 2018-2019 payroll payments were never made. Taxes owed and penalties are as follows:

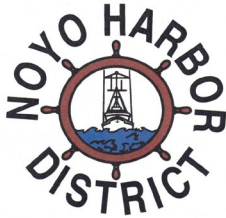
Quarter	Total	Tax	Penalty
Q4 2019	\$29,221.77	\$17,419.20	\$11,802.57
Q3 2019	\$14,145.48	\$1,772.03	\$12,373.45
Q2 2019	\$14,312.49	\$11,466.69	\$2,845.80
Q1 2019	\$14,014.05	\$11,098.91	\$2,915.14
Q4 2018	\$12,215.61	\$9,450.72	\$2,764.89
Q3 2018	\$16,638.89	\$11,535.40	\$5,103.49
Q2 2018	\$23,672.90	\$16,290.90	\$7,382.00
Q1 2018	\$18,285.33	\$14,812.97	\$3,472.36
Total	\$142,506.52	\$93,846.82	\$48,659.70

Office staff has reached out to the IRS and requested a services agent to assist us setting up a payment schedule. It can take up to 90 days to get a service agent on board with our account. In the meantime, we should ensure that these amounts are the correct amounts owed. That all other forms have been filed and request information on why were not notified earlier of late/missing payroll taxes.

FISCAL IMPACT

Significant

ATTACHMENTS



NOYO HARBOR DISTRICT AGENDA ITEM SUMMARY

AGENDA ITEM #: 3
MEETING DATE: 4/13/2023

TITLE

Flat Rate Electricity Payment

RECOMMENDED ACTION

Approval of flat rate, or approval to keep developing this program

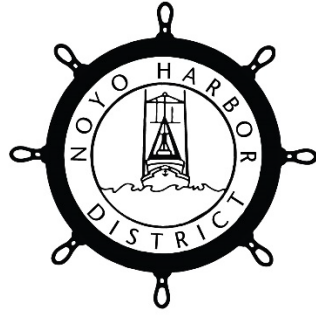
ANALYSIS

Office staff have been struggling with charging and collecting electricity payments from full time customers in the marina. We are trying to ensure that everyone is being billed and treated the same across the marina, however the rates and usages of electric vary from vessel to vessel but are usually constant from month to month, as the boats are in the water. Our current method of charging electric is very time consuming and leaves a lot of room for error, creating unfair charges. Customers are also used to paying the monthly slip fees and often do not look at their bills to see what the electrical charges for the month are. This has left a considerable number of outstanding charges for low amounts of money, creating more work for the office staff calling customers. Moving to a flat rate electric system would allow the office staff to set the flat rate into the billing system for each customer/reservation, reducing the data input times and time of maintenance staff in the field, and would allow the customers to pay a predictable amount monthly. Flat rates could be paid annually, for our annually billed customers or monthly for our monthly billed customers.

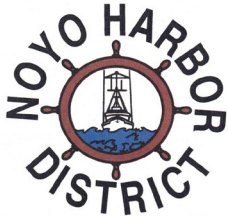
FISCAL IMPACT

Offset electrical bill which is one of our highest monthly bills.

ATTACHMENTS



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NOYO HARBOR DISTRICT AGENDA ITEM SUMMARY

AGENDA ITEM #: 4
MEETING DATE: 4/13/2023

TITLE

Resolution 2023-x

RECOMMENDED ACTION

Clean California Grant Application

ANALYSIS

The California Department of Transportation (Caltrans) developed the Clean California Local Grant Program through which funds will go to local communities to beautify and improve local streets and roads, tribal lands, parks, pathways, and transit centers. Through the combination of adding beautification measures and art in public spaces along with the removal of litter and debris, this effort will enhance communities and improve spaces for walking and recreation.

The goals of the Clean CA Local Grant Program are to:

- Reduce the amount of waste and debris within public rights-of-way, pathways, parks, transit centers, and other public spaces.
- Enhance, rehabilitate, restore, or install measures to beautify and improve public spaces and mitigate the urban heat island effect.
- Enhance public health, cultural connection, and community placemaking by improving public spaces for walking and recreation.
- Advance equity for underserved communities.

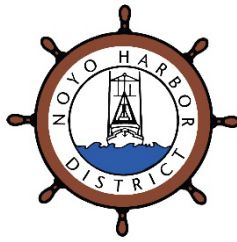
The primary goal of the Noyo Harbor District's project is to increase the beauty and usage of the Noyo Harbor District. This will be accomplished using a two-pronged system. First the Noyo Harbor District will enact a litter abatement program that focuses on dismantling and disposal of abandoned and dilapidated vessels. As part of the litter abatement program the Harbor will host 3 Harbor Clean Up Days. The Harbor District is estimating 500 cubic yards of debris that need to be removed from District property and nearly 35% of that waste is hazardous. Secondly, the Harbor District will provide much needed renovations to their restroom facilities and install murals.

This project would have a 0% match and the budget is as follows.

FISCAL IMPACT

0% match

ATTACHMENTS



**Resolution 2023-x
Noyo Harbor District**

**RESOLUTION OF THE NOYO HARBOR COMMISSION OF THE NOYO HARBOR DISTRICT AUTHORIZING THE
HARBORMASTER TO EXECUTE AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF
TRANSPORTATION FOR THE NOYO HARBOR DISTRICT'S NOYO HARBOR BEAUTIFICATION PROJECT**

WHEREAS, the Noyo Harbor Commission of the Noyo Harbor District is eligible to receive State funding for certain transportation related work through the California Department of Transportation;

WHEREAS, a Restricted Grant Agreement is needed to be executed with the California Department of Transportation before such funds can be claimed through the Clean California Local Grant Program;

WHEREAS, the Noyo Harbor District wishes to delegate authorization to submit a grant application and execute grant agreements and any amendments thereto;

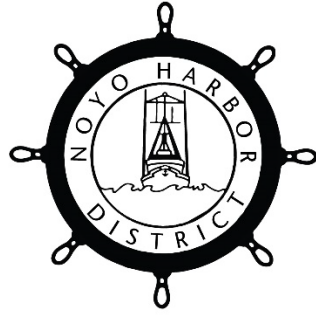
NOW, THEREFORE, BE IT RESOLVED by the Noyo Harbor Commission of the Noyo Harbor District, authorize the Harbormaster, or designee, to submit a grant application, execute all Restricted Grant Agreements and any amendments thereto with the California Department of Transportation.

APPROVED AND PASSED this 13th day of April 2023.

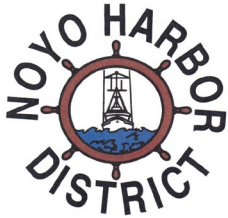
Ayes: _____

Noes: _____

Absent: _____



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NOYO HARBOR DISTRICT AGENDA ITEM SUMMARY

AGENDA ITEM #: 5
MEETING DATE: 4/13/2023

TITLE

Port Infrastructure Development

RECOMMENDED ACTION

ANALYSIS

The PIDP provides funding to ports in both urban and rural areas for planning and capital projects. It also includes a statutory set-aside for small ports to continue to improve and expand their capacity to move freight reliably and efficiently and support local and regional economies.

The Noyo Harbor Districts Marina Redevelopment Phase 1 project will focus on funding the redevelopment of Noyo Harbor, it will plan, and permit the construction of seven new docks, and assess the feasibility of installing a new fuel dock into the marina layout. It will also construct 3 new docks. This project is a follow through on the marina redevelopment plan laid out in the CSP and we would follow the original plan to complete the entire project in 3 phases.

Deliverable 1: Marina redevelopment plan

Deliverable 1.1 Fuel dock and icehouse feasibility study

Deliverable 2: Permits for redevelopment

Deliverable 3: Three new docks

There is a 20% match to this program. The Harbor Office and SHN have begun looking into if USDA would be able to match. We have yet to work on the budget for this project but the original plan had phase 1 costing \$3.64 million in 2018. The overall cost of this project is so high that we would need to find at least one match to complete this work.

FISCAL IMPACT

20% match

ATTACHMENTS

Noyo Harbor Redevelopment Pro-Forma Assumptions

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District Office Reports

2023-2024 Budget coming to May meeting

Please let Harbormaster know if there are any changes, additions, issues or recommendations as she develops the 2023-2024 budgets. Harbormaster has also signed up for the Institute for Local Governments “Budget Season: How Local Governments Can Build and Maintain Fiscal Health” webinar April 27th.

Commercial and recreational salmon closures in California

Pacific State Marine Fisheries Commission closed the commercial and recreational salmon fishing season in California for the 2023 season. Both fisheries played an important role in the annual income for the Harbor District and local communities.

California Port Captains and Harbormasters

Our Harbormaster Anna Neumann has been voted onto the board of the California Port Captains and Harbormasters. This will be a good way to build relationships with other harbors and harbormasters throughout the state and bring forward issues that Noyo Harbor is having to a larger group who face the same problems.