



Special Closed and Regular Public Session of July 25, 2023

**Santa Cruz Port Commission
MINUTES**

Commission Members Present:

Darren Gertler	Chair
Stephen Reed	Vice-chair
Dennis Smith	Commissioner
Toby Goddard	Commissioner
Reed Geisreiter	Commissioner

SPECIAL PUBLIC SESSION – 5:00 PM

Chair Gertler convened the special public session at 5:00 PM at the Harbor Public Meeting Room, 365 A Lake Avenue, Santa Cruz, CA (hybrid meeting platform).

1. Oral Communication
2. Announcement of Closed Session Pursuant to Government Code (Ralph M. Brown Act) §54956.8

At 5:00 PM, Chair Gertler announced that the Commission will meet in closed session to discuss agenda items 3 and 4.

SPECIAL CLOSED SESSION

3. Conference with Real Property Negotiators
Property: Murray Street Bridge Seismic Retrofit Project
Agency Designated Representative: H. MacLaurie
Negotiating Parties: City of Santa Cruz
Under Negotiation: Right-of-Way Acquisition
4. Conference with Real Property Negotiators
Property: 7th and Brommer (Southwest Parcels)
Agency Designated Representative: H. MacLaurie
Negotiating Parties: County of Santa Cruz
Under Negotiation: Property Acquisition

SPECIAL PUBLIC SESSION

5. Action and Vote Disclosure after Closed Session Pursuant to Government Code (Ralph M. Brown Act) §54957.1

Chair Gertler announced that the Commission took no reportable action in closed session on items 3 and 4.

Chair Gertler adjourned the special open session following the closed meeting at 6:00 PM.

REGULAR PUBLIC SESSION – 7:00 PM

Chair Gertler convened the regular public session at 7:00 PM at the Harbor Public Meeting Room, 365 A Lake Avenue, Santa Cruz CA (hybrid meeting platform).

6. Pledge of Allegiance

7. Oral Communication

Chair Gertler announced that the Commission took no reportable action in closed session on items 3 and 4.

Commissioner Goddard thanked staff for their efforts in clearing the walkways in the harbor of overgrown vegetation.

Commissioner Smith thanked staff for their efforts in removing unused items from the 7th and Brommer dry storage lot (“Twin Fountains”).

Audience member Bob Dewitt stated that he received preliminary information indicating that the City of Santa Cruz’s Murray Street Bridge Seismic Retrofit Project will likely be delayed until Spring 2024.

CONSENT AGENDA

8. Approval of Minutes

a) Special Closed & Regular Public Meeting of July 25, 2023

9. Approval of Month-to-Month Rental Agreement for 2222 East Cliff Drive, Suite 204 (Tenant: Laurel Andres, LMFT)

MOTION: Motion made by Commissioner Smith, seconded by Commission Geisreiter to approve consent agenda items 8 and 9.
- *Motion carried unanimously.*

REGULAR AGENDA

10. Approval of Slip Allocation from Pacific Yachting and Sailing to Chardonnay Sailing Charters, LLC (*Item was withdrawn / removed from the agenda*)

11. Approval of Amendment to Port Commission Policies / Procedures Manual Section 3010 – Commission Meetings

Discussion: Port Director MacLaurie stated that historically, the Port District has conducted its regular public meetings on the 4th Tuesday of each month at 7:00 PM. She stated that staff is proposing to adjust the start time of the regular public meeting from 7:00 PM to 5:30 PM.

Commissioner Goodard expressed support for the earlier meeting start time, but noted that it may be beneficial to conduct a 7:00 PM meeting if there is an agenda item that solicits considerable public interest.

MOTION: Motion made by Commissioner Smith, seconded by Vice-chair Reed to approve the amendment to Port Commission Policies / Procedures Manual Section 3010 – Commission Meetings.

- *Motion carried unanimously.*

12. Approval of Cash / Payroll Disbursements – June 2023

- Warrant # 58402 – Kim’s Business Machines, Typewriter Repair
Port Director MacLaurie stated that while antiquated, the Port District’s typewriter, which is used for certain procedures like waiting list records management, was in need of repair.
- Warrant # EFT – Empower Retirement
Port Director MacLaurie stated that the transition from an Empower Retirement based deferred compensation plan to a CalPERS based deferred compensation plan was made last year. Employees who borrowed contributions against their Empower Retirement funds continue to make repayments to Empower.

MOTION: Motion made by Commissioner Smith, seconded by Commissioner Geisreiter to approve cash and payroll disbursements for June 2023, in the amount of \$851,609.73.

- *Motion carried unanimously.*

INFORMATION

13. Port Director’s Report

Commissioner Smith expressed his appreciation for the fee waiver of \$8,250 granted by the City of Santa Cruz for the 2222 East Cliff Drive Deck Replacement Project building permit.

14. Harbormaster’s Report

In response to a question posed by Commissioner Geisreiter, Harbormaster Anderson stated that he has received several inquiries regarding the salmon season closure relief measures. He stated that no one has signed up for extended payment plans at this time.

15. Facilities Maintenance & Engineering Manager’s Report

Facilities Maintenance & Engineering (FME) Manager Wulf stated that staff has been busy supporting the mobilization of the Pile Repair and Replacement Project currently underway.

In response to a question posed by Commissioner Smith, FME Manger Wulf stated that routine maintenance and rinsing of the CAT Dozer is performed at the end of each day, but it does not remove all of the sand from the tracks and moving parts, or prevent components from being compromised by sand incursion.

16. O'Neill Sea Odyssey

Commissioner Smith expressed interest in receiving presentations from public benefit programs (O'Neill Sea Odyssey and Sea Scouts) at a future meeting.

17. Financial Reports

- a) Comparative Seasonal Revenue Graph
- b) Review of FY24 Budget Impacts – Salmon Season Closure
- c) CLASS Statement

Commissioner Geisreiter expressed appreciation to staff for the efforts associated with establishing the California CLASS Prime investment account. Chair Gertler agreed.

18. Delinquent Account Reporting (*There was no discussion on this agenda item*)

19. Harbor Patrol Incident Response Report – June 2023

A brief discussion ensued regarding the details of the bicycle accident that occurred on June 15, 2023, and the public safety concern that traffic incidents will only increase with the City's future Rail Trail Project and the proposed installation of a west and/or east harbor trail connection.

20. Port Commission Review Calendar / Follow-Up Items (*There was no discussion on this agenda item*)

Chair Gertler adjourned the regular public session at 7:32 PM.

Darren Gertler, Chair

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Reed Geisreiter
Stephen Reed
Darren Gertler

TO: Port Commission
FROM: Holland MacLaurie, Port Director
DATE: August 11, 2023
SUBJECT: Review Draft FY23 Audited Financial Statement

INFORMATION

Kim Said of the auditing firm Hutchinson and Bloodgood will participate in the August 22 meeting and present the draft audit. The draft audit is appended as Attachment A. Ms. Said's outline summarizing audit findings will be distributed prior to the meeting.

The final audit will be presented to the Commission for acceptance at the September meeting.

ATTACHMENTS: A. DRAFT Audited Financial Statement as of March 31, 2023

SANTA CRUZ PORT DISTRICT

FINANCIAL REPORT

Year ended March 31, 2023

DRAFT

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS (Required Supplementary Information)	3-7
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	8-9
Statement of Revenues, Expenses, and Change in Net Position	10
Statement of Cash Flows	11-12
Notes to Financial Statements	13-31
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Proportionate Share of the Net Pension Liability	32-33
Schedule of Contributions – Defined Benefit Pension Plans	34-35
Schedule of Changes in the Net OPEB Liability and Related Ratios	36
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	37-38
INDEPENDENT AUDITORS' REPORT ON ADDITIONAL INFORMATION	39
SCHEDULE OF INSURANCE COVERAGE	40

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Santa Cruz Port District
Santa Cruz, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Santa Cruz Port District (the "District"), which comprise the statement of net position as of March 31, 2023, and the related statements of revenues, expenses, and change in net position and cash flows for the year then ended, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the Santa Cruz Port District, as of March 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, the schedule of contributions – defined benefit pension plans, and the schedule of changes in the net OPEB liability and related ratios, identified as Required Supplementary Information (RSI) in the accompanying table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **September 26, 2023** on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

September 26, 2023

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended March 31, 2023

This discussion and analysis of the Santa Cruz Port District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended March 31, 2023. Please read in conjunction with the District's basic financial statements.

FINANCIAL HIGHLIGHTS

- As of March 31, 2023, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$35,165,484.
- Operating revenues for the District totaled \$11,171,967 for fiscal year 2023, compared to \$10,821,395 for fiscal year 2022.
- Operating expenses for the District (before depreciation, amortization and non-cash OPEB liability) met budget expectations and totaled \$8,479,730 (\$37,154 over budget), and were approximately \$913,725, or 12% higher than the prior year.
- Non-operating revenues for the District totaled \$3,384,109 for fiscal year 2023, compared to \$1,036,913 for fiscal year 2022. This increase is due primarily to non-cash pension income, receipt of insurance proceeds from the January 2022 tsunami, and receipt of dredging reimbursement from the U.S. Army Corps of Engineers.
- The District's net position as of March 31, 2023, totaled \$35,165,484. This represents an increase of \$3,796,252 or approximately 12% over the previous fiscal year.

OVERVIEW OF THE BASIC FINANCIAL STATEMENT

The Port District is accounted for as an enterprise activity, and therefore follows the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. This annual report consists of three parts – management's discussion and analysis, the basic financial statements, and notes to the financial statements. Management's discussion and analysis provides a narrative of the District's financial performance and activities for the year ended March 31, 2023. The basic financial statements provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

The basic financial statements consist of three statements:

The *Statement of Net Position* presents information on all of the District's assets, deferred outflows, liabilities and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator as to whether the financial position of the District is improving or deteriorating.

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

The *Statement of Cash Flows* presents information showing how the District's cash changed during the most recent fiscal year. It shows the sources and uses of cash.

SANTA CRUZ PORT DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS
 Year Ended March 31, 2023

STATEMENT OF NET POSITION

The District’s net position as of March 31, 2023, totaled \$35,165,484. This represents an increase of \$3,796,252 or approximately 12% over the previous fiscal year. The District’s financial position as of March 31, 2023, and 2022 is presented below:

	2023	2022
Assets		
Current and other assets	\$ 16,053,582	\$ 12,836,137
Capital assets net of depreciation	35,441,044	36,908,146
Other assets	<u>14,239,955</u>	<u>1,017,008</u>
Total Assets	65,734,581	50,761,291
Deferred outflows	<u>2,337,567</u>	<u>1,036,310</u>
	<u>\$ 68,072,148</u>	<u>\$ 51,797,601</u>
	31%	4%
Liabilities		
Current liabilities	\$ 2,978,914	\$ 2,715,995
Long-term debt	9,549,108	10,912,376
Unearned revenue	--	316,086
Net pension liability	5,417,181	2,908,996
Net OPEB liability	<u>807,791</u>	<u>776,506</u>
Total Liabilities	18,752,994	17,629,959
Deferred inflows	<u>14,153,670</u>	<u>2,798,410</u>
	<u>\$ 32,906,664</u>	<u>\$ 20,428,369</u>
	61%	3%
Net position		
Net investment in capital assets	\$ 24,246,416	\$ 24,283,200
Restricted for debt service	1,029,556	1,017,008
Unrestricted	<u>9,889,512</u>	<u>6,069,024</u>
Total net position	<u>\$ 35,165,484</u>	<u>\$ 31,369,232</u>
	12%	4%

Net investment in capital assets represents the District’s long-term investment in capital assets, net of accumulated depreciation and related debt. The net investment in capital assets is not available for current operations.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended March 31, 2023

Key changes to the statement of net position are outlined below:

Current Assets

Current assets increased \$3,217,445 in FY23, which is attributable to an increase in cash and cash equivalents (including receipt of \$525,000 in dredging reimbursement from the U.S. Army Corps of Engineers and \$887,363 in insurance proceeds for the January 2022 tsunami) and lease receivables related to the implementation of GASB Statement No. 87 lease accounting standards (GASB 87 is discussed in more detail later in this analysis).

Deferred Outflow of Resources

Deferred outflows of resources increased by \$1,301,257 in FY23, to \$2,337,567. This change is primarily related to an increase in deferred outflows from pension plan as calculated per GASB Statement No. 68 (from \$829,012 in FY22 to \$2,146,081 in FY23), and a reduction in deferred outflows from the OPEB plan as calculated per GASB Statement No. 75 (from \$207,298 in FY22 to \$191,486 in FY23). Actual OPEB contribution (expense) for retirees in FY23 was \$3,067.

Current and Other Liabilities

Current and other liabilities increased by \$2,486,303 in FY23, to \$9,203,886. This is due primarily to an increase in net pension liability. In FY23, the District's long-term portion of unearned revenue was reduced from \$316,086 to \$0 after cancellation of a cost sharing agreement with a not-for-profit tenant for the reconstruction of the building at 2222 East Cliff Drive. Additionally, the City of Santa Cruz released \$400,000 in escrow funding to the Port District for project related costs associated with the Murray Street Bridge Seismic Retrofit Project. As of March 31, 2023, the Port District expended \$121,454 in project related costs. The remaining \$278,546 is recognized as an unearned revenue liability in FY23.

Long-Term Debt Obligations

Long-term debt obligations continue to decrease and were reduced from \$10,912,376 in FY22 to \$9,549,108 in FY23.

Deferred Inflows of Resources

Deferred inflows of resources increased by \$11,355,260 in FY23, to \$14,153,670. This increase is primarily due to the implementation of GASB 87 lease accounting standards. GASB Statement No. 87 requires the Port District to recognize a lease's total potential receivable as well as a deferred inflow of resources, thereby enhancing the transparency of the District's leasing activities. The total deferred amounts from leases is \$13,527,701, which partially offsets the \$741,113 of current lease receivable and \$13,210,399 long-term lease receivable.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended March 31, 2023

CAPITAL ASSETS

As of March 31, 2023, the Port District's capital assets, net of accumulated depreciation, totaled \$35,441,044. The FY23 budget provided \$382,000 in new funding for capital improvement projects and assigned \$240,000 in existing "unallocated" Capital Improvement Plan (CIP) funds to support identified projects.

Major capital improvement project and equipment purchases in FY23 are outlined below:

- Completion of design work for the rehabilitation of the I-Dock restroom and shower facility.
- Completion of priority piling repair at the east side public pier.
- Initiation of work to complete necessary repairs and reconstruction of tsunami damaged facilities.
- Initiation of work to complete necessary repairs to the second story deck at 2222 East Cliff Drive.
- Initiation of a comprehensive condition assessment/inspection of the west side seawall.
- Installation of additional security cameras throughout the harbor.
- Upgrades to parking pay stations.

OPERATING REVENUE

Operating revenues in FY23 totaled \$11,171,967¹ or approximately 110% of budgeted revenues. Operating revenues in FY23 were \$350,572, or approximately 3% higher than the prior year.

Visitor-Related Income

Overall, visitor-related income sources (visitor berthing fees, launch fees, parking, and RV) were \$1,580,866, which exceeded budget projections by \$205,866. Despite exceeding budget projections, FY23 visitor-related revenue was \$79,970 or 5% lower than the prior year. This decrease is attributed to a series of atmospheric river events that occurred during the winter months, as well as unseasonably wet and cool weather that extended through Spring 2023, which reduced visitorship to the harbor.

Slip Rent

Slip rent, at \$4,801,809, met budget projections, and was approximately \$111,609 higher than the prior year due to a 3.2% fee increase implemented April 1, 2022.

Concession Income

Concession income was significantly impacted by the COVID-19 pandemic in FY21 but saw a marked improvement in FY22 and a near return to normal in FY23. FY23 concession income of \$2,111,024 was 12% or \$226,024 higher than budget, and 4% higher than FY22 revenue.

Boatyard Revenue

Boatyard revenue in FY23, at \$445,574, exceeded budget projections by \$116,574. While this represents a decrease of \$21,845 over the prior year, additional proceeds to support expenditures were not required in FY23.

¹ Commencing in FY23, operating revenue is no longer reduced by the non-cash lease revenue from O'Neill Sea Odyssey.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended March 31, 2023

OPERATING EXPENSES

Operating expenses (before depreciation, amortization and non-cash OPEB liability) totaled \$8,479,730 and exceeded budget by \$37,154. Expenses were approximately \$913,725, or 12% higher than the prior year. Dredging expenses of \$1,503,071 were lower than budget by \$65,966. Non-dredging expenses of \$6,976,659 exceeded budget by \$103,120 and were \$735,284 or 12% higher than the prior year. This increase in expenses is attributed to increased insurance premium costs and increased fuel purchases (which are offset by increased fuel sales/revenue).

DEBT ADMINISTRATION

The District's debt, acquired in 2013, is related to facilities modernization and up-front funding for acquisition of the dredge vessel *Twin Lakes*. New debt totaling \$3.35 million was acquired in FY19 to fund two capital infrastructure projects, a Seawall Replacement Project at 616 Atlantic Avenue (formerly referred to as the Aldo's Seawall Replacement Project) and the Pile Removal and Replacement Project. In FY22, new debt totaling \$950,000 was assumed for the purchase of 497 Lake Avenue. No new debt was incurred in FY23.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's accountability for the District's assets. If you have questions about this report or need additional financial information, contact the Santa Cruz Port District office at 135 5th Avenue, Santa Cruz, California, 95062.

DRAFT

SANTA CRUZ PORT DISTRICT

STATEMENT OF NET POSITION

March 31, 2023

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 14,712,539
Trade receivables	370,963
Interest receivable	90,362
Intrrest receivable, leases	36,735
Inventory	15,832
Lease receivable (Note 8)	704,378
Prepaid expenses	122,773

Total current assets 16,053,582

RESTRICTED ASSETS

Cash and cash equivalents (Note 2)	<u>1,029,556</u>
------------------------------------	------------------

NON-CURRENT ASSETS

Lease receivable, net of current (Note 8)	<u>13,210,399</u>
Capital assets (Note 3)	
Nondepreciable assets:	
Land	2,201,360
Construction in progress	998,052
Depreciable assets:	
Structures and improvements	30,720,555
Docks	27,161,298
Equipment	11,361,555
Office equipment	54,374
	<u>72,497,194</u>
Less accumulated depreciation	<u>37,056,150</u>

35,441,044

Total non-current assets 48,651,443

Total Assets 65,734,581

DEFERRED OUTFLOWS OF RESOURCES

Deferred amounts from pension plans (Note 6)	2,146,081
Deferred amounts from OPEB plan (Note 9)	191,486

Total Deferred Outflows of Resources 2,337,567

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES \$ 68,072,148

The notes to financial statements are an integral part of these statements.

SANTA CRUZ PORT DISTRICT

STATEMENT OF NET POSITION

March 31, 2023

LIABILITIES

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 316,941
Accrued interest	62,257
Payroll liabilities	284,338
Current portion of long-term debt (Note 4)	1,366,974
Unearned revenue	278,546
Prepaid slip rents	246,859
Deposits	422,999

Total current liabilities 2,978,914

LONG-TERM DEBT, less current portion (Note 4) 9,549,108

OTHER LONG-TERM LIABILITIES

Net pension liability (Note 6)	5,417,181
Net OPEB liability (Note 9)	807,791

6,224,972

Total Liabilities 18,752,994

DEFERRED INFLOWS OF RESOURCES

Deferred amounts from pension plans (Note 6)	460,211
Deferred amounts from OPEB plan (Note 9)	165,758
Deferred amounts from leases (Note 8)	13,527,701

Total Deferred Inflows of Resources 14,153,670

NET POSITION

Net investment in capital assets	24,246,416
Restricted for:	
Debt service	1,029,556
Unrestricted	9,889,512

Total Net Position 35,165,484

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

\$ 68,072,148

SANTA CRUZ PORT DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION Year Ended March 31, 2023

Operating revenues:	
Charges for berthing and services	\$ 9,060,943
Rent and concessions	2,111,024
	<u>11,171,967</u>
Operating expenses:	
Depreciation and amortization	2,184,840
Dredging operations	1,503,071
Administrative services	902,926
Grounds	909,106
Harbor patrol	806,715
Fuel services	805,610
Property management	686,549
Marina management	542,949
Parking services	388,936
Buildings	387,540
Boatyard operations	364,793
Docks, piers, marine structures	502,201
Finance and purchasing	184,083
Environmental and permitting	145,693
Rescue services	107,898
Utilities	103,385
Non-cash OPEB liability	95,254
Port commission support	55,713
Aeration	37,456
Events	22,570
Capital projects	36
Fishery support	12,014
Tsunami expense	10,486
	<u>10,759,824</u>
Operating income	<u>412,143</u>
Non-operating revenues (expenses):	
County revenues for public services	50,000
Grants	32,393
Dredging reimbursement (Note 10)	525,000
Interest income	228,918
Interest income on leases (Note 8)	439,356
Other income	605,227
Interest expense	(394,410)
Tsunami insurance reimbursement	887,363
Non-cash pension income	1,010,262
	<u>3,384,109</u>
Increase in net position	3,796,252
Net position, beginning	<u>31,369,232</u>
Net position, ending	<u>\$ 35,165,484</u>

The notes to financial statements are an integral part of these statements.

SANTA CRUZ PORT DISTRICT

STATEMENTS OF CASH FLOWS

Year Ended March 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 9,803,406
Cash paid to suppliers and employees	<u>(8,468,481)</u>
Net cash provided by operating activities	<u>1,334,925</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

County revenues received for public services	50,000
Grant monies received	32,393
Government revenues received for dredge operations	525,000
Cash received from other nonoperating activities	616,411
Tsunami insurance reimbursement received	887,363
Interest received on long-term leases	402,621
Principal received from long-term leases	<u>662,412</u>
Net cash provided by noncapital financing activities	<u>3,176,200</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital expenditures	(728,922)
Interest paid on long-term debt	(404,661)
Principal paid on long-term debt	<u>(1,326,234)</u>
Net cash used by capital and related financing activities	<u>(2,459,817)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received from investments	<u>147,452</u>
Net increase in cash and cash equivalents	2,198,760

CASH AND CASH EQUIVALENTS, BEGINNING

13,543,335

CASH AND CASH EQUIVALENTS, ENDING

\$ 15,742,095

SANTA CRUZ PORT DISTRICT

STATEMENT OF CASH FLOWS Year Ended March 31, 2023

RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES

Operating income	\$ 412,143
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	2,184,840
Non-cash OPEB liability	95,254
(Increase) decrease in:	
Trade receivables	(177,898)
Inventory	492
Prepaid expenses	(31,248)
Deferred outflows from OPEB plan	(19,220)
Increase (decrease) in:	
Accounts payable and accrued expenses	61,225
Unearned revenue	(104,084)
Prepaid slip rents	(4,487)
Deposits	(32,604)
Deferred inflows from leases	(1,049,488)
Net cash provided by operating activities	<u>\$ 1,334,925</u>

RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION

	Current Assets	Restricted Assets	Statements of Cash Flows Total
Year ended March 31, 2023			
Cash and cash equivalents, beginning	\$ 12,526,327	\$ 1,017,008	\$ 13,543,335
Net increase (decrease)	<u>2,186,212</u>	<u>12,548</u>	<u>2,198,760</u>
Cash and cash equivalents, ending	<u>\$ 14,712,539</u>	<u>\$ 1,029,556</u>	<u>\$ 15,742,095</u>

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business: The Santa Cruz Port District (the "District") is a political subdivision of the State of California. The District was organized on November 20, 1950, in conformity with Division 8, Part 4 of the Harbors and Navigation Code, Section 6200 et seq. The District was formed for the purpose of creating a legal entity to negotiate with various governmental agencies for the financing and construction of a small craft harbor and the subsequent operation of the facility. The District began the operation of the small craft harbor in January 1964.

Accounting Policies: The District is accounted for as an enterprise activity, and therefore follows the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Other significant accounting policies are:

Basis of Accounting: The accounting methods and procedures adopted by the District conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental enterprise funds.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, are generally followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities, subject to certain limitations. The District has elected not to follow subsequent private-sector guidance.

The District distinguishes operating revenues and expense from non-operating items. Operating revenues and expenses generally result from fees charged to users of the harbor facilities and maintaining harbor facilities. Operating expenses include maintenance, security, dredging, general and administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Capital contributions are reported as a separate line item in the Statement of Revenues, Expenses, and Change in Net Position.

Use of Restricted/Unrestricted Net Assets: When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the District's policy is to apply restricted net assets first.

Use of Estimates: Preparing the District's financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Trade Receivables: Trade receivables consist of tenant and slipholder rents. The District believes its receivables to be fully collectible and, accordingly, no allowance for doubtful accounts is recorded.

Interest Receivable: Interest receivable consists of accrued interest from the Local Agency Investment Fund.

Federal and State Grants: Federal and state grants for the construction, acquisition, improvement of capital assets, or assistance for dredging costs are recorded as capital contributions. Revenues for reimbursement grants are recorded when allowable expenditures are made.

Liability for Compensated Absences: The District is required to recognize a liability for employees' rights to receive compensation for future absences. This obligation consists of the vested portion of leave balances, including vacation and compensatory time off, which are payable upon retirement. The liability for compensated absences at March 31, 2023, included in payroll liabilities on the Statement of Net Position, was \$164,946.

Revenues (Pledged): By resolution of the Board of Directors, all District revenues are pledged to secure debt service. The District derives its revenue principally from fees charged to users of the harbor facilities, rents, and concession fees.

Income Taxes: The District is a government agency that falls under Internal Revenue Code Section 115 and corresponding California Revenue and Taxation Code provisions. As such, it is not subject to federal or state income taxes.

Inventory: Inventory is stated at the lower of cost or market determined by the first-in, first-out method. Inventory consists of boat supplies and merchandise for resale.

Capital Assets: District capital assets, purchased or constructed, are recorded at cost. The cost of assets built by the District includes direct costs and eligible interest. Contributed assets are recorded at fair market value at the date of contribution.

The amount of interest capitalized as part of the District-constructed assets is the difference between the interest the District must pay on the bonds and loans issued to finance improvements, and the interest the District earns on bond and loan proceeds not yet expended. The interest as defined above is capitalized until the projects are placed in service at which time any remaining interest is expensed.

The District's policy is to capitalize all assets that cost \$5,000 or more, and to charge to current operations all additions under that limit. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend lives are also expensed in the current period, even if greater than \$5,000.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation and Amortization: Depreciation expense is computed using the straight-line method over estimated useful lives ranging from three to fifty years.

Restricted Assets: Certain cash and investments of the District are classified as restricted because their uses are limited by commitments made by the District to its lenders.

Net Position: Net position as shown in the Statement of Net Position is classified in the following categories:

Net Investment in Capital Assets – This amount consists of capital assets, net of accumulated depreciation, and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments, as reduced by related outstanding debt.

Unrestricted – This amount is all remaining net position that does not meet the definition of “net investment in capital assets” or “restricted”.

Adoption of New Accounting Standards: As of April 1, 2022, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain right-to-use leased assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. As a result of implementing this standard the District recognized a lease receivable and deferred inflow of resources in the amount of \$11,237,517 and \$11,279,704 as of April 1, 2022, respectively. There was no restatement of net position. The additional disclosures required by this standard are included in Note 8.

Lessor Leases: The District recognizes a lease receivable and a deferred inflow of resources in the financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (continued): The District has the following items that qualify for reporting in this category:

- Deferred outflows related to pensions and OPEB equal to employer contributions made after the measurement date of the net pension liability / total OPEB liability.
- Deferred outflows related to pensions for differences between actual and expected experiences. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.
- Deferred outflows from pensions resulting from changes in assumptions. These amounts are amortized over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the pension plans.
- Deferred outflows related to pensions resulting from the net difference between projected and actual earnings on plan investments of the pension plans fiduciary net position. These amounts are amortized over five years.
- Deferred outflows related to pension plans for the changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.

In addition to liabilities, the Statement of Net Position will sometimes report on a separate section for deferred inflow of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category:

- Deferred inflows related to pensions for differences between actual and expected experiences. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.
- Deferred inflows from pensions and OPEB resulting from changes in assumptions. These amounts are amortized over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the pension plans.
- Deferred inflows related to pensions for the changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 2. CASH AND CASH EQUIVALENTS

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are maintained on an amortized cost basis. Included in LAIF’s investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations.

Subsequent to year end the majority of funds invested in LAIF were transferred to a California CLASS Prime investment account. CLASS Prime is a newly established joint powers authority pool sponsored by the California Special Districts Association and the League of California Cities.

The District’s investment policy, adopted by the Port Commission on November 27, 2018, requires that all funds not required for immediate use be invested in investment vehicles authorized by the Government Code of the State.

The District has adopted GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, which addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency risk. Under this statement, disclosures of these risks are required for uninsured and unregistered investments and deposits collateralized with securities held by the broker or pledging financial institution’s trust department or agent, but not in the District’s name. The District did not hold any investments or deposits falling into this category of risk (generally known as Category 3) at March 31, 2023.

Restricted Cash: Restricted cash consists of the following as of March 31:

Restricted cash and cash equivalents for debt service:	
Money market funds/government obligations	<u>\$ 1,029,556</u>

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 3. CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended March 31, 2023:

	March 31, 2022	Additions	Deletions and Transfers	March 31, 2023
Nondepreciable assets:				
Land	\$ 2,201,360	\$ --	\$ --	\$ 2,201,360
Construction in progress	574,372	517,509	(93,829)	998,052
Depreciable assets:				
Structures and improvements	30,705,762	14,793	--	30,720,555
Docks	27,122,552	38,746	--	27,161,298
Equipment	11,510,070	168,952	(317,467)	11,361,555
Office equipment	63,621	--	(9,247)	54,374
	<u>72,177,737</u>	<u>740,000</u>	<u>(420,543)</u>	<u>72,497,194</u>
Accumulated depreciation	<u>(35,269,591)</u>	<u>(2,184,840)</u>	<u>398,281</u>	<u>(37,056,150)</u>
	<u>\$ 36,908,146</u>	<u>\$ (1,444,840)</u>	<u>\$ (22,262)</u>	<u>\$ 35,441,044</u>

In January of 2015 the District accepted a 16,000 square foot vacated right of way along Brommer Street Extension, adjacent to lands owned by the District. Due to the very limited marketability of subject property, and the time and expense involved in getting a market appraisal, the District has opted to record the asset at zero value.

NOTE 4. LONG-TERM DEBT

Long-term debt and related current portion as of March 31, 2023, is presented below:

	March 31, 2022	Additions	Reductions	March 31, 2023
PNC Bank taxable loan	\$ 845,512	\$ --	\$ (234,713)	\$ 610,799
PNC Bank tax-exempt loan	7,774,104	--	(869,768)	6,904,336
PG&E loan	15,045	--	(13,889)	1,156
2018A Revenue Obligation	1,291,354	--	(92,978)	1,198,376
2018B Revenue Obligation	1,412,420	--	(101,694)	1,310,726
497 Lake Avenue	945,880	--	(16,898)	928,982
	<u>12,284,315</u>	<u>--</u>	<u>(1,329,940)</u>	<u>10,954,375</u>
Less revenue obligation issuance costs	(41,999)	--	3,706	(38,293)
Less current portion	<u>(1,329,940)</u>	<u>(37,034)</u>	<u>--</u>	<u>(1,366,974)</u>
	<u>\$ 10,912,376</u>	<u>\$ (37,034)</u>	<u>\$ (1,326,234)</u>	<u>\$ 9,549,108</u>

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 4. LONG-TERM DEBT (Continued)

Total interest incurred and charged to expense during the year ended March 31, 2023, was \$394,410.

During the fiscal year ended March 31, 2014, the District refinanced its outstanding debt with loans privately placed with PNC Bank (formerly BBVA Compass Bank). The financing package included \$4,000,000 in new debt to be used to purchase a new dredge to replace the *Seabright*, which had reached the end of its useful life. The new dredge was placed in service in July 2016.

The loans also reduced the District's payback period, with payoff occurring in 2029 rather than 2042 under the prior loans. Through this combined financing and new debt, the District will realize cash flow savings of approximately \$3.8 million over the 16-year life of the loans.

The PNC Bank taxable loan, in the amount of \$2,384,445 was part of the refinance package noted above. Proceeds of the loan were used to payoff the existing Series 2004C revenue bonds, as well as to provide funding to payoff the OE3 pension liability. Terms of the note call for semi-annual principal and interest payments in May and November, ranging from \$114,000 to \$229,000, with an average payment of \$140,000, including interest at 4.74% per annum. Final payment on the loan is due November 1, 2026.

The PNC Bank tax-exempt loan, in the amount of \$14,418,961 was part of the refinance package noted above. Proceeds of the loan were used to pay off the existing Series 2004A revenue bonds, all of the Department of Boating and Waterways loans, as well as providing funding for the new dredge. Terms of the note call for semi-annual principal and interest payments in February and August, ranging from \$547,000 to \$590,000, including interest at 3.09% per annum. Final payment on the loan is due August 1, 2029.

PG&E loan – In August 2014 the District entered into an on-bill financing loan agreement with PG&E, in the amount of \$120,368, for the purchase of energy efficient equipment. Terms of the loan call for monthly principal payments of \$1,157, to be included in the monthly utilities bill, over a period of 104 months.

On September 1, 2018, the District entered into an installment sale agreement with PNC Bank for 2018A Revenue Obligations in the amount of \$1,750,000, for the Santa Cruz Harbor Pile Replacement Project. Terms of the agreement call for semi-annual payments of \$75,123 beginning February 1, 2019, including interest at the rate of 3.5% per annum. The final payment is due August 1, 2033.

On September 1, 2018, the District entered into an installment sale agreement with PNC Bank for 2018B Revenue Obligations in the amount of \$1,600,000, for the Santa Cruz Harbor Seawall Replacement Project. Terms of the agreement call for semi-annual payments of \$68,684 beginning February 1, 2019, including interest at the rate of 3.5% per annum. The final payment is due August 1, 2033.

The borrowing agreements with PNC Bank for the taxable and tax-exempt loans and the 2018A and 2018B revenue obligations include a restrictive covenant requiring net revenues for the fiscal year to be equal to at least 1.25 times the debt service. At March 31, 2022, the District was in compliance with the covenant.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 4. LONG-TERM DEBT (Continued)

During the year ended March 31, 2022, the District purchased property at 497 Lake Ave. The purchase price was \$1,200,000, of which \$950,000 was financed with the seller. The terms of the finance agreement call for monthly payments of \$4,535.45 beginning January 1, 2022, including interest at the rate of 4.00% per annum. A final balloon payment of \$452,500 plus any accrued interest is due December 1, 2041.

Debt service required under the notes for each of the succeeding five years and thereafter in five year increments are:

	Principal	Interest	Total
2024	\$ 1,366,974	\$ 344,588	\$ 1,711,562
2025	1,413,057	294,301	1,707,358
2026	1,273,550	252,523	1,526,073
2027	1,241,518	212,420	1,453,938
2028	1,266,080	172,659	1,438,739
2029 Through 2033	3,534,749	363,518	3,898,267
2033 Through 2038	283,551	181,875	465,426
2039 Through 2043	<u>574,896</u>	<u>77,164</u>	<u>652,060</u>
	<u>\$ 10,954,375</u>	<u>\$ 1,899,048</u>	<u>\$ 12,853,423</u>

NOTE 5. UNEARNED REVENUE

In 2002, the District entered into a joint venture agreement with a not-for-profit tenant to recapitalize and reconstruct the building at 2222 East Cliff Drive. The agreement stated the tenant would pay 47% of the cost of the construction project and the District would pay 53% of the cost of the project. Title for the building remains with the District. In return for the cost sharing agreement, the tenant received a 24-year lease with payment terms similar to a ground only lease which was extended through December 31, 2028.

The tenant's total contribution to the project was \$1,558,239. That amount was established as unearned revenue to be amortized to concession rental income over the term of the lease. During the year ended March, 31, 2023, the lease was terminated and the remaining amount included in unearned revenue of \$371,539 was recognized as a gain and included in other income.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 6. PENSION PLANS

Deferred Compensation Plan (457(a)):

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to District employees based on eligibility, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Defined Benefit Pension Plan (CalPERS):

General Information:

Plan Description: Effective April 1, 2003, the District adopted a cost-sharing multiple employer defined benefit pension plan (the Plan) that provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. All qualified employees are eligible to participate in the District's Plan administered by the California Public Employees' Retirement System (CalPERS).

State statutes within the Public Employees' Retirement Law establish a menu of benefit provisions as well as other requirements. The District selected its optional benefit provisions from the benefit menu when it contracted with CalPERS and adopted those benefits through local ordinance. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814, or on their website.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service.

Funding Policy: Active plan members are required to contribute a percentage of their annual covered salary. The District has a 3-tiered CalPERS plan system for miscellaneous employees – 2.5% @ 55; 2% @ 60; and 2% @ 62. Plan placement is dependent on the eligible employee's status as an existing member or new member. Depending on plan placement, active members contribute between 6.25% and 8% of their annual covered salary: 8% contribution for 2.5% @ 55; 7% contribution for 2% @ 60; and 6.25% contribution for 2% @ 62.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 6. PENSION PLANS (Continued)

Funding Policy (continued): The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS' Board of Administration. The required employer contribution rate for the 2.5% @ 55 tier was 11.59% for April 2022 – March 2023. For the 2% @ 60 tier, the employer rate was 8.65% from April 2022 – June 2022 and 8.63% from July 2022 – March 2023. For the 2% @ 62 tier, the employer rate was 7.59% from April 2022 – June 2022 and 7.47% from July 2022 - March 2023. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions:

As of March 31, 2023, the District reported a \$5,417,181 net pension liability for its proportionate share of the net pension liability of the Plan.

As of March 31, 2023, the net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of March 31, 2023 was as follows:

Proportion - March 31, 2022	0.0538%
Proportion - March 31, 2023	0.0469%
Change - Decrease	-0.0069%

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 6. PENSION PLANS (Continued)

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (continued):

For the year ended March 31, 2023, the District recognized net pension income of \$387,896. At March 31, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between actual and expected experience	\$ 108,787	\$ 72,861
Change in assumptions	555,103	--
Net differences between projected and actual earnings on plan investments	992,284	--
Change in employer's proportion	19,646	285,828
Differences between the employer's contributions and the employer's proportionate share of contributions	--	101,522
Pension contributions subsequent to measurement date	470,261	--
Total	\$ 2,146,081	\$ 460,211

The \$470,261 reported as deferred outflows of resources relates to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ending March 31, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will increase (decrease) recognized pension expense as follows:

Year ending March 31,	Amount
2024	\$ 269,610
2025	222,241
2026	116,843
2027	606,915
	\$ 1,215,609

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 6. PENSION PLANS (Continued)

Actuarial Assumptions: The March 31, 2023 total pension liability was determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Salary Increase	Varies by entry age and service.
Mortality	Derived using CalPERS' Membership Data for all Funds. The mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies.

The underlying mortality assumptions and all other actuarial assumptions used in the valuations were based on the results of a 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate: The discount rate used to measure the total pension liability was 6.90% for the year ended March 31, 2023. To determine whether the municipal bond rate should be used in the calculation of a discount rate, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 6. PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset class</u>	<u>Assumed asset allocation</u>	<u>Real return years 1-10 (a)</u>	<u>Real return years 11+ (b)</u>
Public equity	50.00%	4.80%	5.98%
Fixed income	28.00%	1.00%	2.62%
Inflation assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 6. PENSION PLANS (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability, calculated using the discount rate, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		5.90%
Net Pension Liability	\$	7,966,039
Current Discount Rate		6.90%
Net Pension Liability	\$	5,417,181
1% Increase		7.90%
Net Pension Liability	\$	3,320,104

Pension Plan Fiduciary Net Position: Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan: At March 31, 2023, the District had no outstanding contributions payable to the pension plan required for the year ended March 31, 2023.

NOTE 7. RISK MANAGEMENT

The District covers its liability for significant claims by purchasing workers’ compensation, property, and liability insurance. There have been no significant reductions in insurance coverage in the current year. Settlement amounts have not materially exceeded insurance coverage for the current and prior year.

NOTE 8. LEASES

The District is the lessor of land and improvements under month to month and long-term, non-cancelable operating leases, expiring in various dates through December 2043. Of the District’s total capital assets, a portion of total land, structures and improvements is available for rent and concessions, and docks (berths) are available for slip licensing, while the remainder is held for District use. The District recognized \$1,049,488 and \$439,356 in lease revenue and interest revenue, respectively, on non-cancelable rent and concession leases for the year ended March 31, 2023.

Certain long-term, noncancelable leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 8. LEASES (Continued)

Some leases require variable payments based on future performance of the lessee or usage of the underlying asset that are not included in the measurement of the lease receivable. Those variable payments are recognized as inflows of resources in the period in which payments are due. During the year ended March 31, 2023, the District recognized in income variable payments required to be paid by the lease agreements totaling \$746,031.

Total future minimum lease payments to be received under lease agreements are as follows:

Year Ending March 31,	Principal	Interest	Total
2024	\$ 704,378	\$ 431,192	\$ 1,135,570
2025	757,614	409,319	1,166,933
2026	793,593	385,779	1,179,372
2027	767,062	361,923	1,128,985
2028	788,266	337,846	1,126,112
2029 Through 2033	3,742,870	1,334,342	5,077,212
2033 Through 2038	3,086,710	774,531	3,861,241
2039 Through 2043	3,249,316	246,674	3,495,990
2044 Through 2048	24,968	336	25,304
	<u>\$ 13,914,777</u>	<u>\$ 4,281,942</u>	<u>\$ 18,196,719</u>

NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Public Employees’ Medical and Hospital Care Act (PEMHCA)

The District administers a multiple-employer defined benefit healthcare plan (the Plan). The Plan provides medical healthcare insurance for eligible retirees and their spouses through the CalPERS Health Benefits Program under the Public Employees’ Medical and Hospital Care Act (PEMHCA). No dental, vision, or life insurance benefits are provided by the Plan. Currently there are 4 retired employees and 32 active employees participating in the Plan.

Funding Policy: There is no statutory requirement for the District to pre-fund its OPEB obligation. The District has currently chosen to pay Plan benefits on a pay-as-you-go basis and does not maintain a trust fund for its OPEB obligation. The District’s fixed dollar benefit contribution cannot be less than the PEMHCA minimum for PEMHCA actives and retirees. The District accrued these benefits at the monthly statutory rate (\$151 for 2023) for each participant in the PEMCHA plan. The total amount paid directly by the District to CalPERS for the District’s health premium contributions under PEMHCA for retiree medical health care plan postemployment benefits for the year ending March 31, 2023 was \$2,961.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Funding Policy (continued): Including the implicit rate subsidy of \$19,220 and administrative expenses of \$106, the District’s total contributions to the plan for the year ended March 31, 2023, were \$22,287.

Total OPEB liability: For the year ended March 31, 2023, the District’s total OPEB liability was measured as of March 31, 2022 and was determined by an actuarial valuation as of April 1, 2021. A summary of the principal assumptions and methods used to determine the total OPEB liability is shown below.

Actuarial Assumptions

Valuation Date	April 1, 2021
Measurement Date	March 31, 2022
Contribution Policy	No pre-funding
Actuarial assumptions:	
Discount rate	2.73% at March 31, 2022 (Bond buyer 20-bond index)
General inflation	2.5% annually
Mortality, retirement, disability and termination	CalPERS 2000-2019 experience study
Mortality improvement	Mortality projected fully generational with Scale MP-2021
Medical trend	Non-medicare: 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076 Medicare: 5.65% for 2023, decreasing to an ultimate rate of 3.75% for 2076
PEMHCA minimum increase	\$149 and \$151 per month in 2022 and 2023 respectively increasing 4.00% annually in 2024+
Participation at retirement	Actives: 35% in 2020, increasing to 50% in 2034 Retirees: based on current election

Discount Rate

The discount rates used to measure the total OPEB liability as of March 31, 2023 was 2.73%. This rate is equal to the municipal bond twenty-year bond index rate as the District’s OPEB plan does not have any fiduciary net position.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Changes in the Total OPEB Liability: The changes in the Total OPEB liability as of March 31, 2023 are as follows:

Balance at 3/31/22 (3/31/21 measurement date)	<u>\$ 776,506</u>
Changes in the year:	
Service cost	76,692
Interest	20,274
Assumption changes	(48,735)
Benefit payments	<u>(16,946)</u>
Net changes	<u>31,285</u>
Balance at 3/31/23 (3/31/22 measurement date)	<u>\$ 807,791</u>

Change of Assumptions

The discount rate changed from 2.4% for the measurement period ended March 31, 2021, to 2.73% for the measurement period ended March 31, 2022 as a result of the change in the municipal bond 20-year high grade rate index.

Change of Benefit Terms

There were no changes of benefit terms.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

1% Decrease		1.73%
Total OPEB Liability	\$	968,476
Current Discount Rate		2.73%
Total OPEB Liability	\$	807,791
1% Increase		3.73%
Total OPEB Liability	\$	681,416

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
 Year Ended March 31, 2023

NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Sensitivity of the Total OPEB Liability to Changes in Healthcare Trend Rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare trend rates that are 1-percentage point lower and 1-percentage point higher than the current healthcare trend rate:

1% Decrease		5.50%
Total OPEB Liability	\$	656,389
Current Trend		6.50%
Total OPEB Liability	\$	807,791
1% Increase		7.50%
Total OPEB Liability	\$	1,010,220

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended March 31, 2023, the District recognized OPEB expense of \$98,321. At March 31, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ 37,717	\$ 48,283
Change in assumptions	131,482	117,475
OPEB contributions made subsequent to the measurement date	<u>22,287</u>	<u>--</u>
Total	<u>\$ 191,486</u>	<u>\$ 165,758</u>

The OPEB contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending March 31, 2024.

Payable to the OPEB Plan: At March 31, 2023, the District had no outstanding amount of contributions to the OPEB plan required for the year ended March 31, 2023.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2023

NOTE 10. DREDGING REIMBURSEMENT

In November, 2015, the District entered into an agreement with the Department of the Army Corps of Engineers (Corps) to reimburse the District for a portion of expected dredging costs, only if funds are specifically appropriated for that purpose. The agreement terminates on April 1, 2025. Due to the uncertainty of the availability of funds, revenue will be recorded when the funds are ultimately received. During the year ended March 31, 2023, the District received \$525,000 in payments from Department of the Army Corps of Engineers for dredging operations, which occurred January-December 2022.

NOTE 11. SUBSEQUENT EVENTS

Management has evaluated its March 31, 2023 financial statements for subsequent events through **September 26, 2023**, the date of issuance of the financial statements. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

DRAFT

SANTA CRUZ PORT DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Last 10 Fiscal Years*

	<u>March 31, 2023</u>	<u>March 31, 2022</u>	<u>March 31, 2021</u>	<u>March 31, 2020</u>
Measurement date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Plan's proportion of the net pension liability	0.1158%	0.0538%	0.0430%	0.0423%
Plan's proportionate share of the net pension liability	\$ 5,417,181	\$ 2,908,996	\$ 4,674,819	\$ 4,338,392
Plan's covered - employee payroll**	\$ 2,167,772	\$ 2,211,919	\$ 2,222,678	\$ 2,239,940
Plan's proportionate share of the net pension liability as a percentage of its covered - employee payroll	249.90%	131.51%	210.32%	193.68%
Plan's proportionate share of the fiduciary net position as a percentage of the proportionate share of the Plan's total pension liability	76.68%	88.29%	75.10%	75.26%
Plan's proportionate share of aggregate employer contributions	\$ 688,880	\$ 584,290	\$ 550,939	\$ 491,504

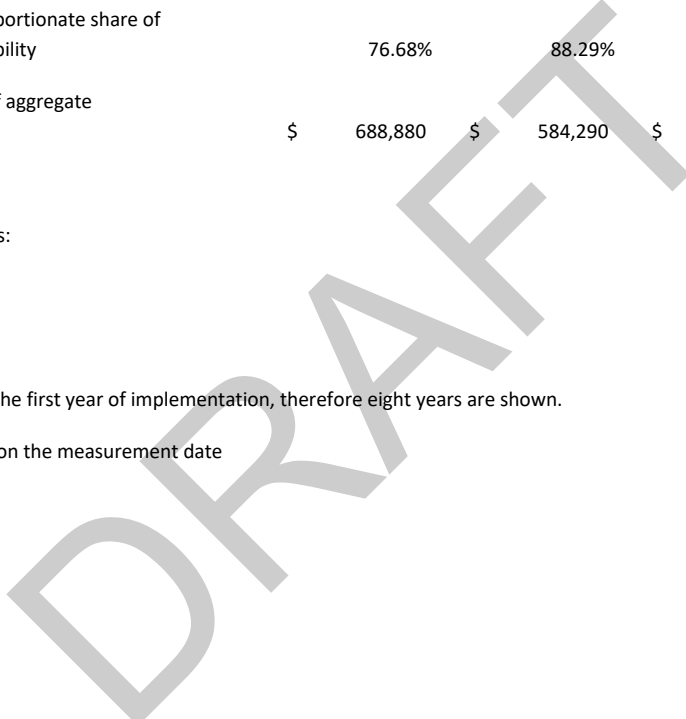
Notes to Schedule:

Changes in Benefit Terms:
None

Change in Assumptions:
None

* - Fiscal year 2016 was the first year of implementation, therefore eight years are shown.

** - For the year ending on the measurement date



SANTA CRUZ PORT DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (CONTINUED)
Last 10 Fiscal Years*

	<u>March 31, 2019</u>	<u>March 31, 2018</u>	<u>March 31, 2017</u>	<u>March 31, 2016</u>
Measurement date	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Plan's proportion of the net pension liability	0.0414%	0.0409%	0.0406%	0.0400%
Plan's proportionate share of the net pension liability	\$ 3,990,879	\$ 4,052,992	\$ 3,509,957	\$ 2,745,051
Plan's covered - employee payroll**	\$ 2,174,449	\$ 1,995,472	\$ 1,730,361	\$ 1,680,148
Plan's proportionate share of the net pension liability as a percentage of its covered - employee payroll	183.54%	203.11%	202.85%	163.38%
Plan's proportionate share of the fiduciary net position as a percentage of the proportionate share of the Plan's total pension liability	75.26%	73.31%	74.06%	78.40%
Plan's proportionate share of aggregate employer contributions	\$ 430,069	\$ 400,662	\$ 365,656	\$ 343,279

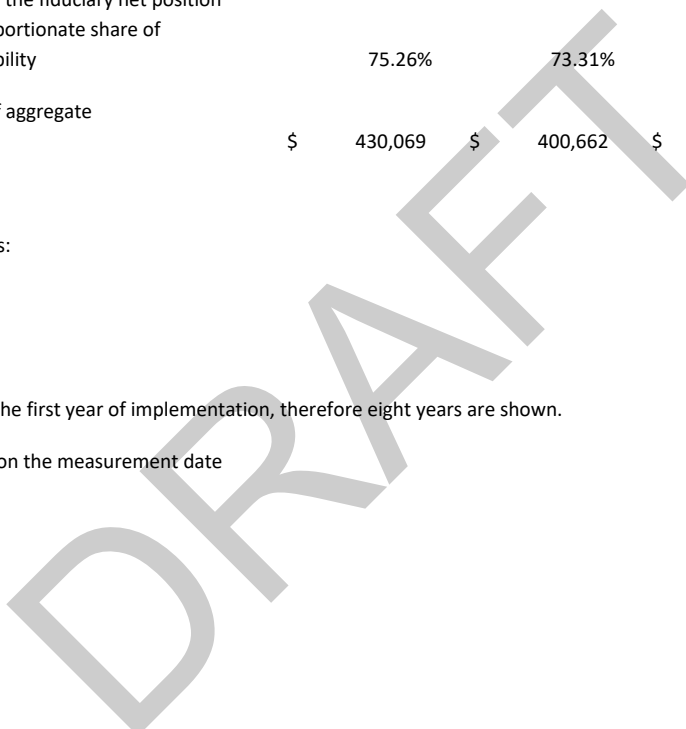
Notes to Schedule:

Changes in Benefit Terms:
None

Change in Assumptions:
None

* - Fiscal year 2016 was the first year of implementation, therefore eight years are shown.

** - For the year ending on the measurement date



SANTA CRUZ PORT DISTRICT

SCHEDULE OF CONTRIBUTIONS - DEFINED BENEFIT PENSION PLANS
Last 10 Fiscal Years*

	March 31, 2023	March 31, 2022	March 31, 2021	March 31, 2020
Actuarially determined contribution	\$ 622,001	\$ 578,577	\$ 528,402	\$ 465,337
Contributions in relation to the actuarially determined contribution	<u>(622,001)</u>	<u>(578,577)</u>	<u>(528,402)</u>	<u>(465,337)</u>
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered-employee payroll**	\$ 2,367,608	\$ 2,141,686	\$ 2,182,330	\$ 2,267,137
Contributions as a percentage of covered-employee payroll	26.27%	27.02%	24.21%	20.53%

Notes to Schedule:

Changes in Benefit Terms:
None

Change in Assumptions:
None

* - Fiscal year 2016 was the first year of implementation, therefore eight years are shown.

** - For the fiscal year ending on the date shown

DRAFT

SANTA CRUZ PORT DISTRICT

SCHEDULE OF CONTRIBUTIONS - DEFINED BENEFIT PENSION PLANS (CONTINUED)
Last 10 Fiscal Years*

	<u>March 31, 2019</u>	<u>March 31, 2018</u>	<u>March 31, 2017</u>	<u>March 31, 2016</u>
Actuarially determined contribution	\$ 397,547	\$ 332,430	\$ 309,357	\$ 188,042
Contributions in relation to the actuarially determined contribution	<u>(397,547)</u>	<u>(332,430)</u>	<u>(309,357)</u>	<u>(188,042)</u>
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered-employee payroll**	\$ 2,227,398	\$ 2,160,998	\$ 1,912,027	\$ 1,692,156
Contributions as a percentage of covered-employee payroll	17.85%	15.38%	16.18%	11.11%

Notes to Schedule:

Changes in Benefit Terms:
None

Change in Assumptions:
None

* - Fiscal year 2016 was the first year of implementation, therefore eight years are shown.

** - For the fiscal year ending on the date shown

DRAFT

SANTA CRUZ PORT DISTRICT

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years*

	<u>March 31, 2023</u>	<u>March 31, 2022</u>	<u>March 31, 2021</u>	<u>March 31, 2020</u>	<u>March 31, 2019</u>
Measurement date	March 31, 2022	March 31, 2021	March 31, 2020	March 31, 2019	June 30, 2018
Total OPEB liability:					
Service cost	\$ 76,692	\$ 79,892	\$ 53,462	\$ 54,348	\$ 53,126
Interest on total OPEB liability	20,274	18,250	20,235	20,887	18,141
Actual vs. expected experience	--	45,917	--	(78,459)	--
Changes in assumptions	(48,735)	(87,155)	177,131	5,778	(2,705)
Benefit payments, including refunds and the implied subsidy benefit payments	<u>(16,946)</u>	<u>(8,916)</u>	<u>(5,538)</u>	<u>(3,883)</u>	<u>(1,705)</u>
Net change in total OPEB liability	31,285	47,988	245,290	(1,329)	66,857
Total OPEB liability - beginning of the year	<u>776,506</u>	<u>728,518</u>	<u>483,228</u>	<u>484,557</u>	<u>417,700</u>
Total OPEB liability - end of the year (a)	<u>807,791</u>	<u>776,506</u>	<u>728,518</u>	<u>483,228</u>	<u>484,557</u>
Plan fiduciary net position:					
Contributions - employer	--	--	--	--	--
Net investment income	--	--	--	--	--
Administrative expenses	--	--	--	--	--
Benefit payments, including refunds and the implied subsidy benefit payments	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in plan fiduciary net position	--	--	--	--	--
Plan fiduciary net position - beginning of the year	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Plan fiduciary net position - end of the year (b)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net OPEB Liability - Ending (a)-(b)	<u>\$ 807,791</u>	<u>\$ 776,506</u>	<u>\$ 728,518</u>	<u>\$ 483,228</u>	<u>\$ 484,557</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered - employee payroll**	\$ 2,384,186	\$ 2,430,838	\$ 2,458,539	\$ 2,411,907	\$ 2,127,435
Net OPEB liability as a percentage of covered - employee payroll	33.88%	31.94%	29.63%	20.04%	22.78%

Notes to Schedule:

Changes in Benefit Terms:
None

Change in Assumptions:

The discount rate changed from 3.79% for the measurement period ended March 31, 2019, to 2.27% for the measurement period ended March 31, 2020, to 2.40% for the period ended March 31, 2021, to 2.73% for the period ended March 31, 2022 as a result of the change in the municipal bond 20-year high grade rate index.

* - Fiscal year 2019 was the first year of implementation, therefore five years are shown.

** - For the year ending on the measurement date

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

Board of Commissioners
Santa Cruz Port District
Santa Cruz, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Santa Cruz Port District (the District), as of and for the year ended March 31, 2023, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **September 26, 2023**.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

September 26, 2023

DRAFT



YOUR PARTNER FOR SUCCESS
SINCE 1922

(831) 724-2441
579 Auto Center Dr.
Watsonville, CA 95076

INDEPENDENT AUDITORS' REPORT ON ADDITIONAL INFORMATION

Board of Commissioners
Santa Cruz Port District
Santa Cruz, California

Our report on our audit of the basic financial statements of the Santa Cruz Port District as of and for the year ended March 31, 2023, appears on pages 1-2. The audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedule of Insurance Coverage on page 40 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on it.

September 26, 2023

DRAFT

SANTA CRUZ PORT DISTRICT

Schedule of Insurance Coverage

March 31, 2023

As of March 31, 2023, the District's insurance coverage was as follows:

	<u>LIMITS</u>	<u>DEDUCTIBLE</u>
UMBRELLA / BUMBERSHOOT LIABILITY	\$10,000,000	\$25,000
Each Occurrence, excess of \$1,000,000 primary		
PROPERTY		
Building , Business Personal Property, Business Income, Contractor's Equipment, Piers, Wharves, and Docks (Loss Limits and Deductibles are given as total, subject to sublimit described in policy)	\$38,488,543	See policy
MARINA OPERATORS LEGAL LIABILITY		
Each Occurrence	\$1,000,000	\$10,000
BUSINESS AUTO		
Liability, Combined Single Limit	\$1,000,000	\$1,000
Medical Payments	\$5,000	None
Uninsured/Underinsured Motorist	\$1,000,000	None
HULL AND MACHINERY / PROTECTION AND INDEMNITY		
Hull and Machinery	\$5,296,600	Per Schedule
Protection and Indemnity	\$1,000,000	\$1,000
PUBLIC OFFICIALS Liability		
Each Claim and in the Aggregate	\$2,000,000	\$25,000
Includes Employment Practices Liability		\$50,000
UNDERGROUND STORAGE TANKS		
Each Incident	\$1,000,000	\$25,000
Total Policy Aggregate Limit	\$2,000,000	
GENERAL LIABILITY		
General Aggregate	\$2,000,000	None
Products/Completed Operations Aggregate	\$1,000,000	None
Each Occurrence	\$1,000,000	None
FLOOD		
Each Incident and Aggregate (2 Properties)	\$500,000	\$1,250
	\$500,000	\$1,250



TO: Port Commission

FROM: Blake Anderson, Harbormaster

DATE: August 11, 2023

SUBJECT: Consideration of 6-Pak Charter Permit Application – Valhalla of Santa Cruz Charters (J. & R. Coffin)

Recommendation: *Consider authorization of a south harbor charter operation (6-pak) for Jefferey and Ruth Coffin of Valhalla of Santa Cruz Charters*

BACKGROUND

Jefferey and Ruth Coffin have been slip renters in the Santa Cruz Harbor since 2015, and have owned their current vessel, *Valhalla*, since 2017. The vessel is berthed on the end-tie of B-Dock, in a slip obtained through the ABC waitlist in 2019. The Coffins have been active boaters during their tenure, making frequent voyages with friends and family.

The Coffins have submitted a proposal to operate a six-pak charter from their slip on B-Dock. Mr. Coffin is in the final stages of obtaining his OUPV (6-pak) captain's license and expects to be finished in the coming weeks. If approved, the Coffins have set a target start date of September 1, 2023.

ANALYSIS

The 46' Valhalla is a unique and seaworthy vessel capable of long offshore voyages (it is the only Nordhavin berthed in Santa Cruz Harbor). The Coffins have indicated that their proposed charter business would be focused on wildlife and coastal tours lasting from 1.5 to 6 hours. The vessel's elevated flybridge and aft deck would be well-suited for this purpose.

Currently, there are two 6-pak charters operating in the southern portion of the southwest harbor (one on C-Dock and one on D-Dock). The northern portion of the southwest harbor (F-Dock and FF-Dock) is home to a majority of the large-scale charters in the harbor. While parking on the harbor's southwest side is generally impacted during peak season, parking in the southern portion (A, B, and C-Docks) typically has more availability than the area near F/FF-Docks.

With a passenger limit of 6 people, it is reasonably assumed that customers would arrive in 2-3 cars, making the net impact on parking availability minimal. Additionally, the Coffins have stated that, if approved, they will make customers aware of the limited parking on weekends and will encourage alternate modes of transportation during those times.

IMPACT ON PORT DISTRICT RESOURCES

If approval is granted, the Port District will generate an additional \$750 in charter fees annually, and associated visitor parking revenue.

ATTACHMENTS: A. Charter Application and Supporting Materials

BUSINESS USE OF SLIP / CHARTER PERMIT APPLICATION

CONTACT & BUSINESS INFORMATION

Applicant Name: Jeffrey and Ruth Coffin / Valhalla!
Home Address: 315 Brackney Rd, Ben Lomond, CA 95005
Email Address: JeffreeCoffin@gmail.com
Phone Number: 831 241 0555
Assigned Slip #: B-2 Slip Assigned through Port District Waiting List? YES NO
Vessel Pak Rating: 6 Pak Vessel Type: trawler Vessel Size: 46'
Vessel Draw: 54 1/2 in. Operating Schedule: TBD / Wed, Sat, Sun

THE FOLLOWING INFORMATION MUST BE SUBMITTED AS PART OF THE APPLICATION PROCESS. THE INFORMATION WILL ASSIST IN THE APPROVAL PROCESS. ADDITIONAL INFORMATION MAY BE SUBMITTED, IF DESIRED.

PROPOSED OPERATING PLAN

Include days, times, and seasons of planned operation. Please note that any changes to the operating plan, including changes to the vessel's pak rating or size, will require additional Port Commission approval.

PROPOSED PARKING PLAN

Parking within the harbor is limited. Please address how parking will be utilized and any steps you will take to minimize parking impacts.

SAFETY PLAN

A comprehensive safety plan, outlining courses, certifications, licensing of each qualified vessel operator and/or skipper.

INSURANCE REQUIREMENTS

Liability insurance, in the amount of \$1 million, naming the Santa Cruz Port District as additional insured, must be provided.

SIGNATURE

Owner hereby agrees that, to the full extent permitted by law, Port District shall not be liable or responsible for any claims, demands, damages, debts, liabilities, obligations, costs, expenses, liens, actions or causes of action of any kind whatsoever, resulting (1) from any collision with any of the dredging equipment or any other boat, (2) from any collision or contact with the bottom of the Harbor or any obstructions on the bottom of the Harbor, (3) from any collision or contact with the jetties or surrounding beaches, or (4) from, or in any way relating to, the dredging operations or the lack of dredging operations, including, but not limited to, the closure of the Harbor entrance for any reason or under any circumstances

NAME: JEFFREY COFFIN SIGNATURE: [Signature]
SIGNATURE: [Signature] DATE: 7/6/23
PRIMARY BANKING INSTITUTION: Chase Bank

FOR PORT DISTRICT USE

Application Fee: Insurance Req't (Date Submitted):
Received Date: Other Special Conditions:
Approval Date:

Charter Permit Application



At Valhalla of Santa Cruz, we are dedicated to providing unforgettable 6 Pak Adventure Yacht Tours in the Monterey Bay Marine Sanctuary. Our target audience consists of photographers and marine mammal enthusiasts who seek a full-day experience on a luxurious and stable vessel. With a focus on intimate group sizes, we also offer shorter sunset tours to cater to a wider range of guests.

Mission and Conservation Efforts

As passionate ocean lovers and owners of Valhalla, we are committed to sharing the wonders of the sea. We have owned the vessel since 2017 and lived aboard for a year in the harbor enjoying having seals and herons as our closest neighbors. We married aboard Valhalla and hosted our wedding reception at Aldos in 2019. Valhalla and the harbor are dear to our hearts. Our mission is to offer opportunities for capturing intimate encounters with marine life, fostering connections with endangered species, and promoting ocean conservation. To support these efforts, we plan to donate a portion of our proceeds to ocean conservation initiatives and the protection of whales.

Operating Plan

We propose conducting tours on Wednesdays, Saturdays, and Sundays, offering 4-6 hour All Day Tours and 1.5-2 hour Sunset Tours. Our operations will be year-round, subject to weather conditions and seasonal dredging. During winter, we may choose to dock the boat in Monterey and sublease our slip, allowing us to adapt to changing circumstances. Jeffrey will be the primary Captain.

Marketing and Promotion

To reach our target audience, we will update and publish our website, launch a YouTube channel, and create an Instagram account. Additionally, after receiving approval from the Port Authority, we aim to enhance our visibility with a TripAdvisor listing.

Parking and Transportation

Proposed Parking Plan: Guests will park in visitor spaces on the west side near B-Dock. Recognizing that parking in the southwest harbor can be impacted during peak season weekends, we will encourage guests to use alternate modes of transportation to the harbor during these times. Detailed information regarding parking and transportation options will be provided on our website upon booking.

Safety Measures

Valhalla, a Nordhavn 46' Trawler, is renowned for its combination of luxury, safety, and ease of operation. We have extensive boating experience and have taken guests out on hundreds of trips from Santa Cruz, putting over 1500 hours on our engines in the first 3 years we owned her. Our vessel is equipped with advanced navigational equipment, redundant safety systems, and all necessary safety gear. Both Ruthie and Jeffrey hold current CPR and First Aid certifications and Jeffrey is in the process of obtaining USCG certification as an OUPV (6 Pak) Uninspected Passenger Vessel Operator. For added safety, we have recently upgraded all our navigational equipment with the new Simrad Electronics package to include a weather station, autopilot, chart plotter, radar (45 miles), doppler, and a tide graph. Valhalla has 2 marine radios on 17' antennas, redundancy for safety: 4 fuel tanks, 2 engines, 5 fire extinguishers, 28 life jackets, 1 life raft, flares, smoke detectors and carbon monoxide detectors, first aid equipment, an EPIRB, 2 walkie talkies (handheld), intercom system, flood lights, paravanes w/birds for stabilization and a water maker.

Insurance Coverage:

We currently maintain a \$1 million liability policy with State Farm Marine, with the Santa Cruz Port District listed as an additional insured. A copy of the insurance declaration is attached for reference.

Community Engagement:

We are excited to become part of the vibrant harbor working community in Santa Cruz. Our business will operate with integrity, aiming to contribute positively to both the city and the harbor's cultural fabric.

Conclusion:

Valhalla of Santa Cruz invites guests to experience the utmost luxury and adventure on our 6 Pak Adventure Yacht Tours. With a strong focus on marine conservation and capturing unique moments, we aim to foster a deep appreciation for the ocean. We look forward to welcoming guests on our remarkable journeys and promoting a healthier planet through experiencing peak ocean experiences.





EVIDENCE OF PROPERTY INSURANCE

DATE (MM/DD/YYYY)
07/14/2023

THIS EVIDENCE OF PROPERTY INSURANCE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE ADDITIONAL INTEREST NAMED BELOW. THIS EVIDENCE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS EVIDENCE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE ADDITIONAL INTEREST.

AGENCY  C. Buich Insurance and Financial Services, INC. 2222 E Cliff Dr. Suite 200 Santa Cruz, CA 95062		PHONE (A/C, No, Ext): 8314644300 COMPANY State Farm General Insurance Company NAIC # 25151	
FAX (A/C, No): 8314644304 E-MAIL ADDRESS: chris@chrisbuich.com	LOAN NUMBER POLICY NUMBER 57-EZ-P672-5		
CODE: AGENCY CUSTOMER ID #: INSURED COFFIN, RUTH	SUB CODE:	EFFECTIVE DATE 10/04/2022	EXPIRATION DATE 10/04/2023
		<input checked="" type="checkbox"/> CONTINUED UNTIL TERMINATED IF CHECKED	
THIS REPLACES PRIOR EVIDENCE DATED:			

PROPERTY INFORMATION

LOCATION/DESCRIPTION
315 BRACKNEY RD BEN LOMOND, CA 95005

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS EVIDENCE OF PROPERTY INSURANCE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

COVERAGE INFORMATION	PERILS INSURED				AMOUNT OF INSURANCE	DEDUCTIBLE
	BASIC	BROAD	SPECIAL			
COVERAGE / PERILS / FORMS						
Boat & Boat Equipment				\$370,000.00/occurre	\$10,000	
Motor				Included/occurrence		
Emergency Services				\$1,000.00/occurrence		
Wreck Removal				Add 10% available/ \$1,500 min/occurrence		
Watercraft Liability				\$1,000,000/occurren		
Fuel & Other Spill Liability				Included/occurrence		
Uninsured and Underinsured Watercraft				\$1,000,000/occurre		
Watercraft Medical Payments				\$10,000/person		

REMARKS (Including Special Conditions)

CANCELLATION
 SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

ADDITIONAL INTEREST

NAME AND ADDRESS Santa Cruz Port District 135 5th Ave Santa Cruz, CA 95062	<input checked="" type="checkbox"/> ADDITIONAL INSURED	<input type="checkbox"/> LENDER'S LOSS PAYABLE	<input type="checkbox"/> LOSS PAYEE
	<input type="checkbox"/> MORTGAGEE		
	LOAN #		
AUTHORIZED REPRESENTATIVE Completed by an authorized State Farm representative. If signature is required, please contact a State Farm agent.			

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Reed Geisreiter
Stephen Reed
Darren Gertler

To: Port Commission
From: Carl Wulf, Facilities, Maintenance and Engineering Manager
Date: Aug 22, 2023
Subject: Review Status of North Harbor Transformer Replacement Project

Recommendation: *Review the status of the North Harbor Transformer Replacement Project and provide direction on potential funding sources.*

BACKGROUND

As a result of the January 15, 2022, tsunami, 6 power substations (transformers) in the north harbor were significantly damaged. The transformers located at I, J, X1, X2, X3, and W Docks were inundated with saltwater after the tsunami surge rose approximately four feet above the breakwater.

Due to the prolonged water inundation, power to adjacent docks, restroom and shower facilities, a concession operated business, and critical sanitary sewer lift stations were rendered inoperable for a period of approximately one week after the tsunami. Significant efforts were made to inspect, dry, and restore service to each unit. While the six transformers were brought back online and have remained operable, all are beginning to show some signs of corrosion at the transformer windings and connection points.

At a special public session on June 7, 2022, the Commission determined that immediate replacement of the transformers was necessary to ensure electrical service to critical north harbor infrastructure remained operable. Additionally, the Commission was supportive of relocating the transformers from their current gangway location to an alternate, elevated land-based location to mitigate future risk of water inundation.

On September 27, 2022, the Commission authorized a contract with TranSystems, in an amount not to exceed \$207,000, for design, engineering, cost estimate, and construction support services for the replacement and relocation of all six transformers.

ANALYSIS

Over the last 11 months, TranSystems has performed site reconnaissance (including topographic surveys) to determine new placements for each transformer and has completed electrical and civil plans, as well as construction drawings for the project.

The construction drawings are included as Attachment A and depict the new elevated landside locations for each of the six transformers. To comply with current code requirements, two of the six transformers will require an elevated metal platform surround to provide safe access to the equipment (J-Dock and W-Dock).

The purpose of tonight's meeting is to review the construction drawings, receive feedback regarding the final placement of the new equipment, and discuss funding options for moving this critical project forward.

IMPACT ON PORT DISTRICT RESOURCES

The Engineer's Estimate for this project totals \$1,035,000, which includes a 10% contingency. \$207,000 was previously allocated to the Capital Improvement Program (CIP) to cover TranSystems' design and engineering fees. The FY24 budget allocated an additional \$225,000 in new funding for this project, leaving a funding shortfall of approximately \$800,000 - \$1,000,000 (final project costs are dependent upon submitted bids from contractors).

To ensure this critical project is completed, the Commission may wish to consider the following funding options:

OPTION 1: **Utilize Unrestricted Cash**

The Port District's available cash balance as of August 15, 2023, is approximately \$7.8 million. The Commission may consider the following:

- Allocate the full funding shortfall now utilizing unrestricted cash.
- Allocate a portion of the funding shortfall now utilizing unrestricted cash (i.e., \$400,000 to \$500,000), and allocate the remaining portion as part of the FY25 budget. While there is some risk associated with delaying full project funding until FY25, the option is being proposed for discussion purposes.

OPTION 2: **Explore Financing Options**

Research available financing options with PNC Bank or another lender for this project. Obtaining financing would be similar to the Port District's 2018A Revenue Obligation, in which the District borrowed \$1.75 million for the 2019 Pile Repair and Replacement Project. Financing for other pending large-scale projects, like the east side embankment repair or a future phase of piling replacement can be considered as well.

OPTION 3: **Utilize Reserve Funds**

(not recommended)

The Port District's Reserve Fund currently totals \$1,596,295. As indicated in the District's Reserve Fund Policy, conditions on use are generally limited to unanticipated, non-recurring needs (i.e., unexpected situations such as natural or man-made disasters, unanticipated drop in revenues, and other unforeseen emergencies or extraordinary circumstances that the District may face on an infrequent basis). If the Commission elects to utilize reserve funding for this project, a subsequent resolution for appropriating the funds will occur at an upcoming meeting.

After receiving guidance on the preferred funding method for this project, staff will develop an updated timeline and schedule for placing the project out to bid¹.

ATTACHMENTS A. Construction Drawings

¹ Staff previously proceeded with this project on a design-build basis (under emergency authorization), with TranSystems providing engineering services and Central Electric Company providing construction services. Central Electric Company has indicated they are no longer available to assist with this project, so a formal Request for Proposal (RFP) will be issued.

SANTA CRUZ PORT DISTRICT REPLACE AND RELOCATE TRANSFORMERS IN NORTH HARBOR



SITE PLAN - NORTH HARBOR

SHEET INDEX

- G-001 TITLE SHEET
- C-101 OVERALL SITE PLAN
- C-401 I DOCK
- C-402 J DOCK
- C-403 W DOCK
- C-404 X-1 DOCK
- C-405 X-2 DOCK
- C-406 X-3 DOCK
- C-501 SITE MISCELLANEOUS DETAILS
- C-502 SITE MISCELLANEOUS DETAILS
- E-501 ELECTRICAL SINGLE-LINE DIAGRAM
- E-502 ELECTRICAL SINGLE-LINE DIAGRAM
- S-001 PLATFORM NOTES
- S-501 PLATFORM FOUNDATION AND FRAMING PLANS
- S-502 PLATFORM ELEVATIONS AND DETAILS

TRANSYSTEMS

2000 Center Street
Suite 303
Berkeley, California 94704
PHONE: 510-835-2761
FAX: 510-835-8839



5/5/2023

CONSULTANTS:

SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION

SANTA CRUZ, CALIFORNIA

MARK	DATE	DESCRIPTION
	05/10/2023	ISSUED FOR CONSTRUCTION
	04/04/2023	100% SUBMITTAL
	02/27/2023	30% SUBMITTAL

PROJ NO: P501220103
SCALE: AS SHOWN
DATE:
DESIGNED BY: JSY/RC
DRAWN BY: JSY
CHECKED BY: RC/RWS

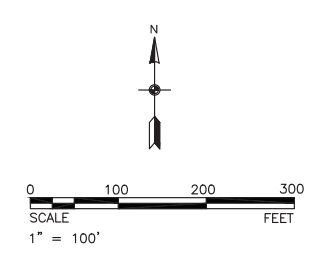
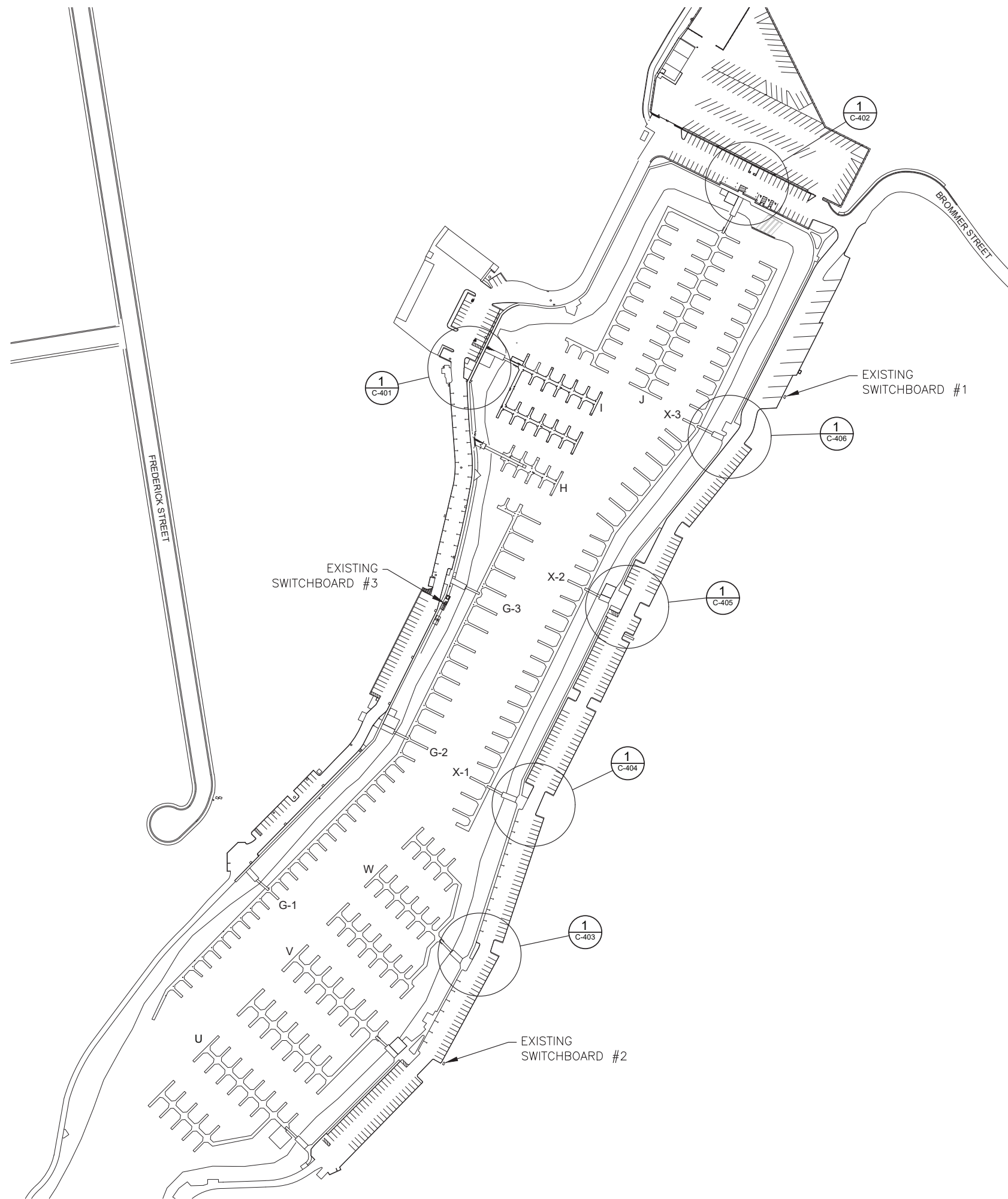
SHEET TITLE:

TITLE SHEET

SHEET NO. G-001 56
SHEET 1 OF

ATTACHMENT A

C:\transystems\pww_kualifanayscorp\pww_kualifanayscorp\101.dwg, Plotted: May 10, 2023, 2:39pm



TRANSYSTEMS
 2000 Center Street
 Suite 303
 Berkeley, California 94704
 PHONE: 510-835-2761
 FAX: 510-835-8839



CONSULTANTS:

SANTA CRUZ PORT DISTRICT
 NORTH HARBOR TRANSFORMER RELOCATION

SANTA CRUZ, CALIFORNIA

REVISIONS:

MARK	DATE	DESCRIPTION
	05/10/2023	ISSUED FOR CONSTRUCTION
	04/04/2023	100% SUBMITTAL
	02/27/2023	30% SUBMITTAL

PROJ NO: P501220103
 SCALE: 1" = 100'
 DATE:
 DESIGNED BY: JSY/RC
 DRAWN BY: JSY
 CHECKED BY: RC/RWS

SHEET TITLE:
OVERALL SITE PLAN

SHEET NO.
C-101 **57**
 SHEET OF

C:\transystems\proj_kualifanaycorporate\issae_mahabadi\190916\1C-01.dwg, Plotted, May 10, 2023, 2:39pm



GENERAL NOTES:

- CONTRACTOR TO STAKE TRANSFORMER LOCATION AND VERIFY WITH SANTA CRUZ PORT DISTRICT (SCPD) AT START OF CONSTRUCTION.
- NOTIFY ENGINEER IF TRANSFORMER EQUIPMENT SIZE IS LARGER THAN EXISTING EQUIPMENT/PAD SIZE SHOWN.
- CLEAR AND GRUB AREA AS NEEDED FOR PROPOSED PAD AND GRAVEL LOCATIONS.
- PROTECT EXISTING UTILITIES IN PLACE.

KEY NOTES:

- THE CONTRACTOR SHALL DISCONNECT AND REMOVE THE EXISTING POWERCENTER AT THIS LOCATION. PROVIDE A NEW NEMA 4X, WEATHERPROOF JUNCTION CABINET EQUIPPED W/PADLOCKING PROVISIONS AND TAMPER-PROOF HARDWARE. CONNECT NEW BRANCH CIRCUITS FROM NEW POWERCENTER LOCATION TO THE EXISTING BRANCH CIRCUITS CURRENTLY SERVING THE EXISTING DOCK USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. SEE SINGLE-LINE, SHEET 1/E-501.
- THE CONTRACTOR SHALL PROVIDE A NEW 208V - 120/208V POWERCENTER AT THIS LOCATION. PROVIDE NEW CONDUITS AND BRANCH CIRCUITING TO THE EXISTING POWERCENTER LOCATION CURRENTLY SERVING THE EXISTING DOCK. REROUTE AND EXTEND THE 208V FEEDER FROM THE EXISTING MAIN DISTRIBUTION PANEL TO THE NEW POWERCENTER. PROVIDE ATTACHED TO THE POWERCENTER, A 20A RATED GFCI RECEPTACLE INSTALLED IN A LOCKABLE, WEATHER-PROOF BOX W/IN-USE COVER.
- PROVIDE NEW UNDERGROUND CONDUITS CONTAINING NEW BRANCH CIRCUITING BETWEEN POWERCENTERS. PROVIDE 3" OF CONCRETE ENCASUREMENT, BACKFILL AND PATCH EXISTING PAVEMENT/LANDSCAPE AS REQUIRED. SEE SHEET C-502 FOR TRENCH DETAILS. SEE SHEET 1/E-501 FOR SINGLE-LINE DIAGRAM AND CIRCUIT REQUIREMENTS.
- EXISTING TELECOM CABINET TO REMAIN IN PLACE.
- PROVIDE 6'-8"x4'-6" CONCRETE PAD. PAD SHALL BE MINIMUM OF 6" LARGER ON EACH SIDE THAN NEW POWERCENTER. SEE C-501.
- UTILITY TRENCH AND PAVEMENT PATCH. PAVEMENT THICKNESS SHALL MATCH EXISTING THICKNESS. SEE SHEET C-502 FOR TRENCH DETAILS.
- PROVIDE LEVEL GRAVEL AREA WITH 3' MINIMUM WIDTH ON BACK AND SIDES OF POWERCENTER AND 5' LEVEL AREA ON FRONT SIDE OF POWERCENTER AS SHOWN. SLOPE A MINIMUM OF 2% AND 5% MAXIMUM AWAY FROM THE PAD IN ALL DIRECTIONS.
- CONFORM GRADES TO EXISTING AND RESEED VEGETATION WITH CALIFORNIA NATIVE GROUND COVER SEED MIX.
- BOLLARDS AT 3' ON CENTER. SEE DETAIL 3/C-502.
- PROVIDE NEW UNDERGROUND FEEDER FROM EXISTING PULLBOX TO NEW POWERCENTER LOCATION. FEEDER SHALL BE 4 #350MCM & 1#1/0 GROUND IN 4" CONDUIT. CONNECT CABLES USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. PROVIDE 3" OF CONCRETE ENCASUREMENT, BACKFILL AND PATCH EXISTING PAVEMENT/LANDSCAPE AS REQUIRED. SEE SHEET C-502 FOR TRENCH DETAILS.

TRANSYSTEMS
 2000 Center Street
 Suite 303
 Berkeley, California 94704
 PHONE: 510-835-2761
 FAX: 510-835-9839

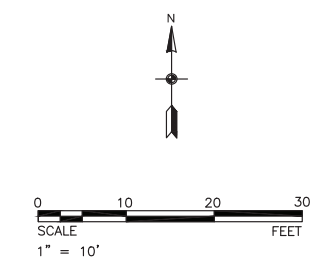
CONSULTANTS:

SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION
SANTA CRUZ, CALIFORNIA

REVISIONS:	MARK	DATE	DESCRIPTION

PROJ NO: P501220103
 SCALE: 1" = 10'
 DATE:
 DESIGNED BY: JSY/RC
 DRAWN BY: JSY
 CHECKED BY: RC/RWS

SHEET TITLE:
I DOCK
 SHEET NO. **C-401**
 OF **58**



C:\transystems\pww_kualifanayscorp\pww\la_e_nab\ahid1999161C-402.dwg, Plotted: May 10, 2023, 2:39pm



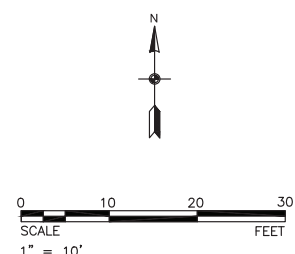
GENERAL NOTES:

- CONTRACTOR TO STAKE TRANSFORMER LOCATION AND VERIFY WITH SANTA CRUZ PORT DISTRICT (SCPD) AT START OF CONSTRUCTION.
- NOTIFY ENGINEER IF TRANSFORMER EQUIPMENT SIZE IS LARGER THAN EXISTING EQUIPMENT/PAD SIZE SHOWN.
- CLEAR AND GRUB AREA AS NEEDED FOR PROPOSED PAD AND GRAVEL LOCATIONS.
- PROTECT EXISTING UTILITIES IN PLACE.

KEY NOTES:

- THE CONTRACTOR SHALL DISCONNECT AND REMOVE THE EXISTING POWERCENTER AT THIS LOCATION. PROVIDE A NEW NEMA 4X, WEATHERPROOF JUNCTION CABINET EQUIPPED W/PADLOCKING PROVISIONS AND TAMPER-PROOF HARDWARE. CONNECT NEW BRANCH CIRCUITS FROM NEW POWERCENTER LOCATION TO THE EXISTING BRANCH CIRCUITS CURRENTLY SERVING THE EXISTING DOCK USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. SEE SINGLE-LINE, SHEET 2/E-501.
- THE CONTRACTOR SHALL PROVIDE A NEW 480V - 120/208V POWERCENTER AT THIS LOCATION. PROVIDE NEW CONDUITS AND BRANCH CIRCUITING TO THE EXISTING POWERCENTER LOCATION CURRENTLY SERVING THE EXISTING DOCK. REROUTE AND CONNECT 480V FEEDER FROM THE EXISTING MAIN DISTRIBUTION PANEL TO THE NEW POWERCENTER. PROVIDE ATTACHED TO THE POWERCENTER, A 20A RATED GFCI RECEPTACLE INSTALLED IN A LOCKABLE, WEATHER-PROOF BOX W/IN-USE COVER.
- PROVIDE NEW UNDERGROUND CONDUITS CONTAINING NEW BRANCH CIRCUITING BETWEEN POWERCENTERS. PROVIDE 3" OF CONCRETE ENCASEMENT, BACKFILL AND PATCH EXISTING PAVEMENT/LANDSCAPE AS REQUIRED. SEE SHEET C-502 FOR TRENCH DETAILS. SEE SHEET 2/E-501 FOR SINGLE-LINE DIAGRAM AND CIRCUIT REQUIREMENTS.
- PROVIDE UTILITY STAND FOR TELECOM CABINET PER DETAIL C-501.
- STEEL PLATFORM WITH RAILINGS AND LADDER, SEE S-001 TO S-502. PROVIDE A #4 BONDING CONDUCTOR TO GROUND BAR WITHIN NEW POWERCENTER AS PER CODE REQUIREMENTS. BONDING SHALL BE EXOTHERMICALLY WELDED TO THE STEEL STRUCTURE.
- UTILITY TRENCH AND PAVEMENT PATCH. PAVEMENT THICKNESS SHALL MATCH EXISTING THICKNESS. SEE SHEET C-502 FOR TRENCH DETAILS.
- REMOVE AND REPLACE CURB AND PAVEMENT IN-KIND.
- PROVIDE NEW UNDERGROUND FEEDER FROM EXISTING PULLBOX TO NEW POWERCENTER LOCATION. FEEDER SHALL BE 3 #3/0 & 1#4 GROUND IN 3" CONDUIT. CONNECT CABLES USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. PROVIDE 3" OF CONCRETE ENCASEMENT. BACKFILL AND PATCH EXISTING ASPHALT AS REQUIRED.
- BOLLARDS AT 3' ON CENTER. SEE DETAIL 3/C-502.
- PROVIDE NEW UNDERGROUND FEEDER FROM EXISTING DISTRIBUTION SWITCHBOARD TO NEW JUNCTION BOX LOCATION TO SERVICE EXISTING PANEL D LOCATED IN MARINA LOT. FEEDER SHALL BE 3 #3/0 & 1#4 GROUND IN 3" CONDUIT. CONNECT CABLES USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. PROVIDE 3" OF CONCRETE ENCASEMENT. BACKFILL AND PATCH EXISTING PAVEMENT/LANDSCAPE AS REQUIRED. SEE SHEET C-502 FOR TRENCH DETAILS.
- SEE C-101 FOR EXISTING SWITCHBOARD #1 LOCATION.
- EXISTING PARKING METERS TO BE REMOVED AND SALVAGED.

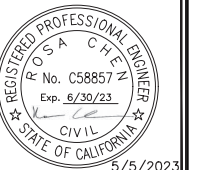
NOTE:
THE CONTRACTOR SHALL COORDINATE ALL UTILITY SHUT-DOWNS WITH MONTERREY BAY MARINE. WORK SHALL BE COMPLETED OUTSIDE OF THEIR NORMAL BUSINESS HOURS.



11 CONTINUES TO SWITCHBOARD #1, SEE SHEET C-101

TRANSYSTEMS

2000 Center Street
Suite 303
Berkeley, California 94704
PHONE: 510-835-2761
FAX: 510-835-8839



5/5/2023

CONSULTANTS:

SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION
SANTA CRUZ, CALIFORNIA

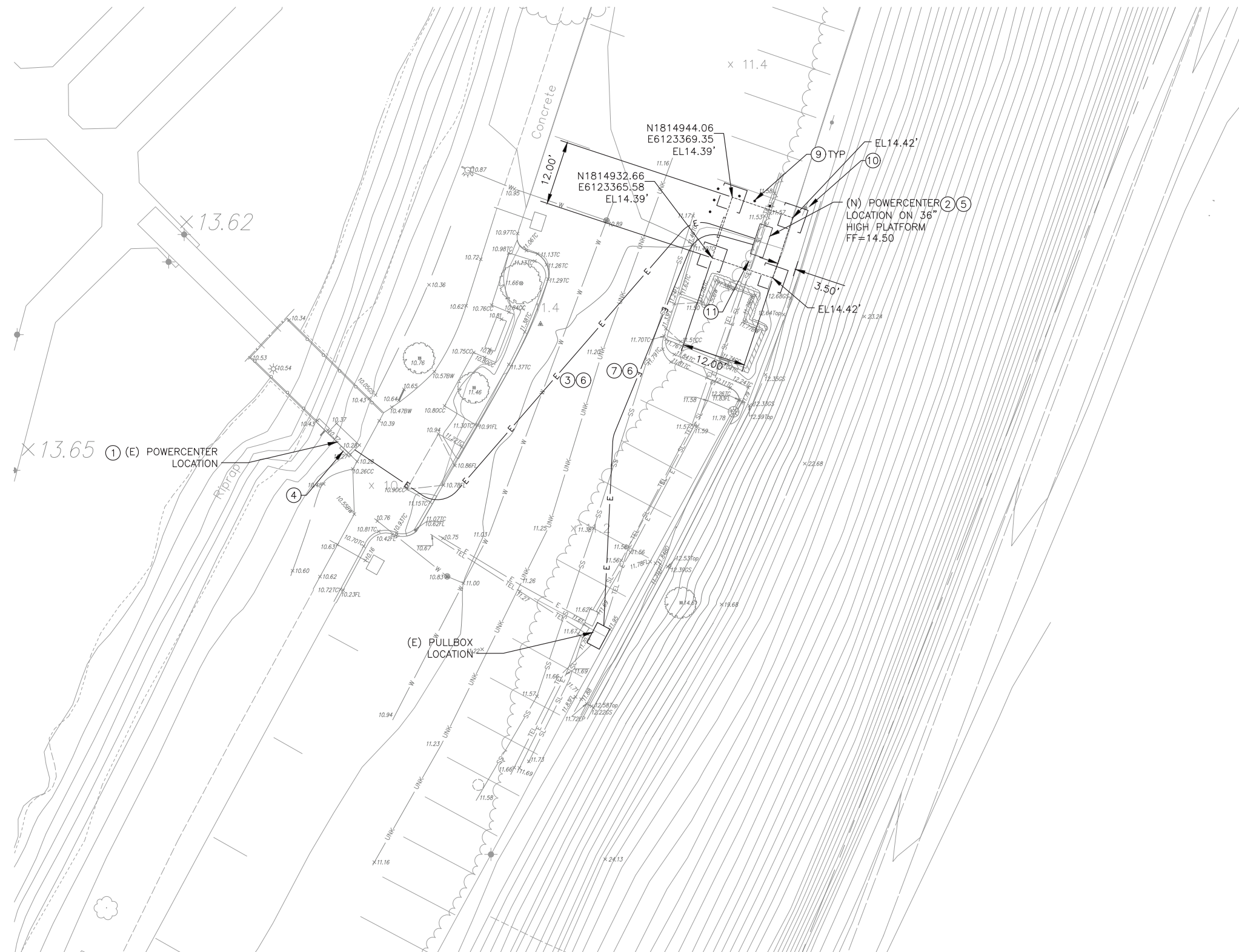
REVISIONS:	MARK	DATE	DESCRIPTION

PROJ NO: P501220103
SCALE: 1" = 10'
DATE:
DESIGNED BY: JSY/RC
DRAWN BY: JSY
CHECKED BY: RC/RWS

SHEET TITLE:
J DOCK

SHEET NO.
C-402
SHEET OF **59**

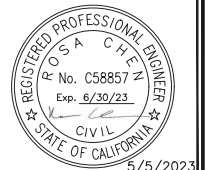
C:\transystems\pww_kuallanays\pww_kuallanays\pww_kuallanays\1909161C-603.dwg, Plotted: May 10, 2023, 2:39pm



- 1. CONTRACTOR TO STAKE TRANSFORMER LOCATION AND VERIFY WITH SANTA CRUZ PORT DISTRICT (SCPD) AT START OF CONSTRUCTION.
- 2. NOTIFY ENGINEER IF TRANSFORMER EQUIPMENT SIZE IS LARGER THAN EXISTING EQUIPMENT/PAD SIZE SHOWN.
- 3. CLEAR AND GRUB AREA AS NEEDED FOR PROPOSED PAD AND GRAVEL LOCATIONS.
- 4. PROTECT EXISTING UTILITIES IN PLACE.

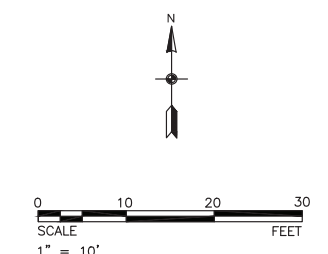
KEY NOTES:

- 1. THE CONTRACTOR SHALL DISCONNECT AND REMOVE THE EXISTING POWERCENTER AT THIS LOCATION. PROVIDE A NEW NEMA 4X, WEATHERPROOF JUNCTION CABINET EQUIPPED W/PADLOCKING PROVISIONS AND TAMPER-PROOF HARDWARE. CONNECT NEW BRANCH CIRCUITS FROM NEW POWERCENTER LOCATION TO THE EXISTING BRANCH CIRCUITS CURRENTLY SERVING THE EXISTING DOCK USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. SEE SINGLE-LINE, SHEET 1/E-502.
- 2. THE CONTRACTOR SHALL PROVIDE A NEW 480V - 120/208V POWERCENTER AT THIS LOCATION. PROVIDE NEW CONDUITS AND BRANCH CIRCUITING TO THE EXISTING POWERCENTER LOCATION CURRENTLY SERVING THE EXISTING DOCK. REROUTE AND CONNECT 480V FEEDER FROM THE EXISTING MAIN DISTRIBUTION PANEL TO THE NEW POWERCENTER. PROVIDE ATTACHED TO THE POWERCENTER, A 20A RATED GFCI RECEPTACLE INSTALLED IN A LOCKABLE, WEATHER-PROOF BOX W/IN-USE COVER.
- 3. PROVIDE NEW UNDERGROUND CONDUITS CONTAINING NEW BRANCH CIRCUITING BETWEEN POWERCENTER AND JUNCTION CABINET. PROVIDE 3" OF CONCRETE ENCASUREMENT, BACKFILL AND PATCH EXISTING PAVEMENT/LANDSCAPE AS REQUIRED. SEE SHEET C-502 FOR TRENCH DETAILS. SEE SHEET 1/E-502 FOR SINGLE-LINE DIAGRAM AND CIRCUIT REQUIREMENTS.
- 4. PROVIDE UTILITY STAND FOR TELECOM CABINET PER DETAIL C-501.
- 5. STEEL PLATFORM WITH RAILINGS AND LADDER. SEE DETAIL S-001 TO S-502. PROVIDE A #4 BONDING CONDUCTOR TO GROUND BAR WITHIN NEW POWERCENTER AS PER CODE REQUIREMENTS. BONDING SHALL BE EXOTHERMICALLY WELDED TO THE STEEL STRUCTURE.
- 6. UTILITY TRENCH AND PAVEMENT PATCH. PAVEMENT THICKNESS SHALL MATCH EXISTING THICKNESS. SEE SHEET C-502 FOR TRENCH DETAILS.
- 7. PROVIDE NEW UNDERGROUND FEEDER FROM EXISTING PULLBOX TO NEW POWERCENTER LOCATION. FEEDER SHALL BE 3 #3/0 & 1#4 GROUND IN 3" CONDUIT. CONNECT CABLES USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. PROVIDE 3" OF CONCRETE ENCASUREMENT, BACKFILL AND PATCH EXISTING PAVEMENT/LANDSCAPE AS REQUIRED. SEE SHEET C-502 FOR TRENCH DETAILS.
- 8. MINIMIZE DISTURBANCE OF SLOPE. RESEED VEGETATION WITH CALIFORNIA NATIVE GROUND COVER SEED MIX.
- 9. BOLLARDS AT 3' ON CENTER. SEE DETAIL 3/C-502
- 10. EXISTING DREDGE DISPOSAL PIPE TO REMAIN. PROTECT IN PLACE. TEMPORARILY REMOVE THE PIPE TO ALLOW INSTALLATION OF ELECTRICAL IMPROVEMENTS. COORDINATE DREDGE LINE REMOVAL AND REPLACEMENT WITH SCPD.
- 11. PROTECT EXISTING UTILITIES IN PLACE. FOUNDATION AND COLUMNS OF STEEL PLATFORM TO HAVE MINIMUM OF 2' HORIZONTAL CLEARANCE FROM EXISTING UTILITY LINES.



CONSULTANTS:

SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION
SANTA CRUZ, CALIFORNIA

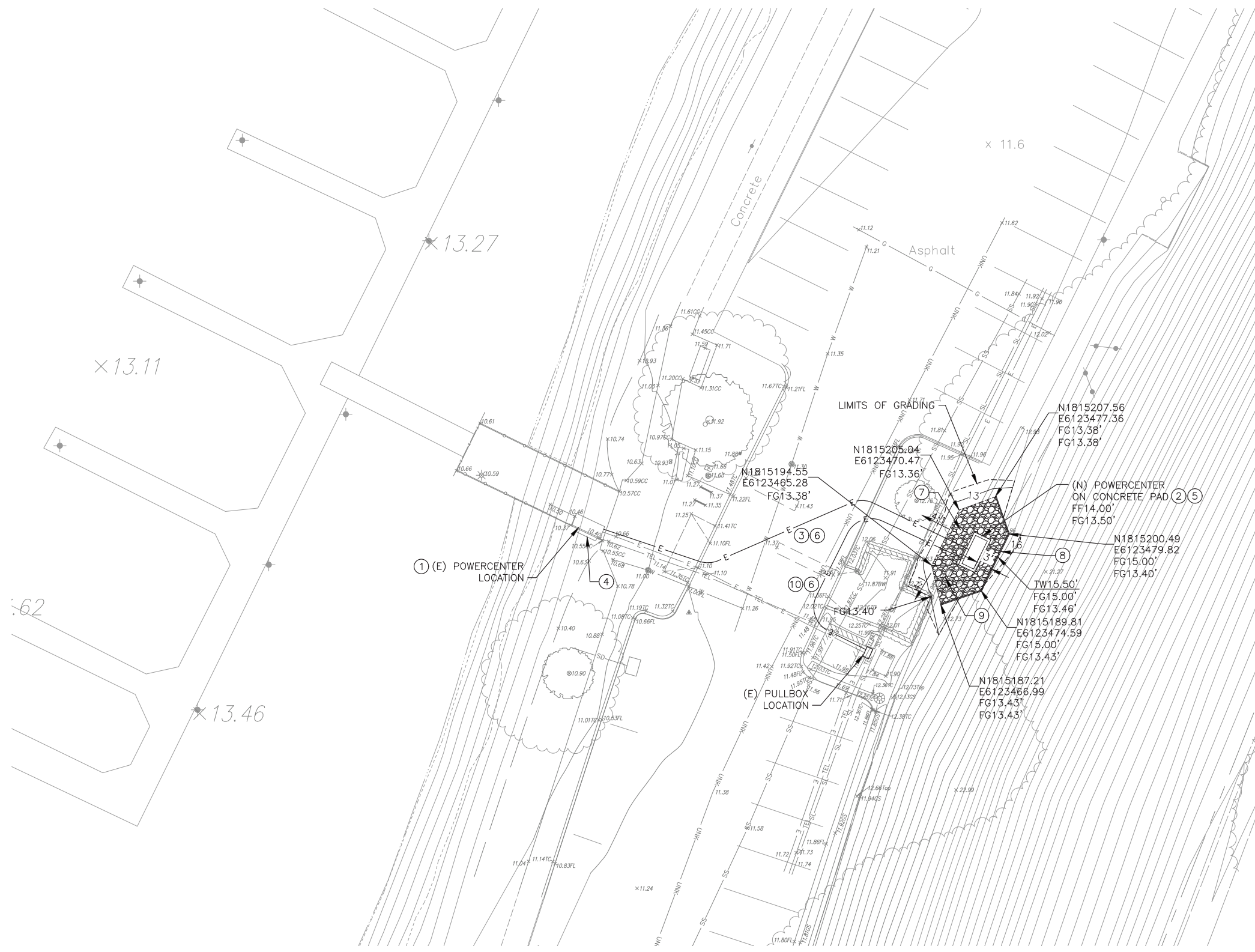


REVISIONS:	DATE	DESCRIPTION

PROJ NO: P501220103
SCALE: 1" = 10'
DATE:
DESIGNED BY: JSY/RC
DRAWN BY: JSY
CHECKED BY: RC/RWS

SHEET TITLE:
W DOCK
SHEET NO.
C-403
SHEET OF
60

C:\transystems\pwr_kualifanaycorp\pwr\issu_mahabid\1909161C-d1.dwg, Plotted, May 10, 2023, 2:49pm



GENERAL NOTES:

1. CONTRACTOR TO STAKE TRANSFORMER LOCATION AND VERIFY WITH SANTA CRUZ PORT DISTRICT (SCPD) AT START OF CONSTRUCTION.
2. NOTIFY ENGINEER IF TRANSFORMER EQUIPMENT SIZE IS LARGER THAN EXISTING EQUIPMENT/PAD SIZE SHOWN.
3. CLEAR AND GRUB AREA AS NEEDED FOR PROPOSED PAD AND GRAVEL LOCATIONS.
4. PROTECT EXISTING UTILITIES IN PLACE.

KEY NOTES:

1. THE CONTRACTOR SHALL DISCONNECT AND REMOVE THE EXISTING POWERCENTER AT THIS LOCATION. PROVIDE A NEW NEMA 4X, WEATHERPROOF JUNCTION CABINET EQUIPPED W/PADLOCKING PROVISIONS AND TAMPER-PROOF HARDWARE. CONNECT NEW BRANCH CIRCUITS FROM NEW POWERCENTER LOCATION TO THE EXISTING MAIN DISTRIBUTION PANEL TO THE EXISTING BRANCH CIRCUITS CURRENTLY SERVING THE EXISTING DOCK USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. SEE SINGLE-LINE, SHEET 1/E-502.
2. THE CONTRACTOR SHALL PROVIDE A NEW 480V - 120/208V POWERCENTER AT THIS LOCATION. PROVIDE NEW CONDUITS AND BRANCH CIRCUITING TO THE EXISTING POWERCENTER LOCATION CURRENTLY SERVING THE EXISTING DOCK. REROUTE AND CONNECT 480V FEEDER FROM THE EXISTING MAIN DISTRIBUTION PANEL TO THE NEW POWERCENTER. PROVIDE ATTACHED TO THE POWERCENTER, A 20A RATED GFCI RECEPTACLE INSTALLED IN A LOCKABLE, WEATHER-PROOF BOX W/IN-USE COVER.
3. PROVIDE NEW UNDERGROUND CONDUITS CONTAINING NEW BRANCH CIRCUITING BETWEEN POWERCENTERS. PROVIDE 3" OF CONCRETE ENCASEMENT. BACKFILL AND PATCH EXISTING PAVEMENT/LANDSCAPE AS REQUIRED. SEE SHEET C-502 FOR TRENCH DETAILS. SEE SHEET 1/E-502 FOR SINGLE-LINE DIAGRAM AND CIRCUIT REQUIREMENTS.
4. PROVIDE UTILITY STAND FOR TELECOM CABINET PER DETAIL C-501.
5. PROVIDE 6'-8"x4'-6" CONCRETE PAD. PAD SHALL BE A MINIMUM OF 6" LARGER ON EACH SIDE THAN NEW POWERCENTER.
6. UTILITY TRENCH AND PAVEMENT PATCH. PAVEMENT THICKNESS SHALL MATCH EXISTING THICKNESS. SEE SHEET C-502 FOR TRENCH DETAILS.
7. PROVIDE LEVEL GRAVEL AREA WITH 3' MINIMUM WIDTH ON BACK AND SIDES OF POWERCENTER AND 5' LEVEL AREA ON FRONT SIDE OF POWERCENTER AS SHOWN. SLOPE A MINIMUM OF 2% AND 5% MAXIMUM AWAY FROM THE PAD IN ALL DIRECTIONS.
8. 24" HIGH RETAINING WALL. SEE DETAILS 3 AND 4 ON SHEET C-501. MINIMIZE DISTURBANCE OF SLOPE AND REESTABLISH AT A 2:1 AVERAGE SLOPE. RESEED VEGETATION WITH CALIFORNIA NATIVE GROUND COVER SEED MIX.
9. EXISTING DREDGE DISPOSAL PIPE TO REMAIN. PROTECT IN PLACE. PROVIDE MINIMUM 6" GRAVEL OVER EXISTING LINE. TEMPORARILY REMOVE THE PIPE TO ALLOW INSTALLATION OF ELECTRICAL IMPROVEMENTS. COORDINATE DREDGE LINE REMOVAL AND REPLACEMENT WITH SCPD.
10. PROVIDE NEW UNDERGROUND FEEDER FROM EXISTING PULLBOX TO NEW POWERCENTER LOCATION. FEEDER SHALL BE 3 #3/0 & 1#4 GROUND IN 3" CONDUIT. CONNECT CABLES USING BURNDY IN-LINE SPLICE CONNECTOR MODEL UGS350ULDB, OR EQUIVALENT. PROVIDE 3" OF CONCRETE ENCASEMENT. BACKFILL AND PATCH EXISTING PAVEMENT/LANDSCAPE AS REQUIRED. SEE SHEET C-502 FOR TRENCH DETAILS.

TRANSYSTEMS
 2000 Center Street
 Suite 303
 Berkeley, California 94704
 PHONE: 510-835-2761
 FAX: 510-835-8839

REGISTERED PROFESSIONAL ENGINEER
ROSACHEZ
 No. C58857
 Exp. 6/30/23
 CIVIL
 STATE OF CALIFORNIA
 5/5/2023

CONSULTANTS:

SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION

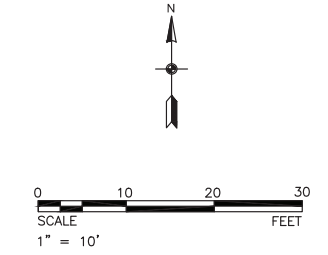
SANTA CRUZ, CALIFORNIA

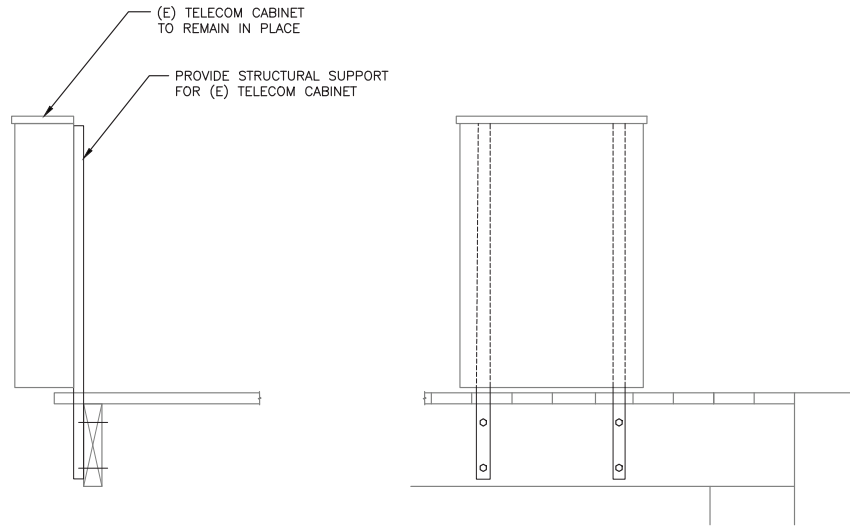
REVISIONS:	MARK	DATE	DESCRIPTION

PROJ NO: P501220103
 SCALE: 1" = 10'
 DATE:
 DESIGNED BY: JSY/RC
 DRAWN BY: JSY
 CHECKED BY: RC/RWS

SHEET TITLE:
X-1 DOCK

SHEET NO. **C-404** **61**
OF

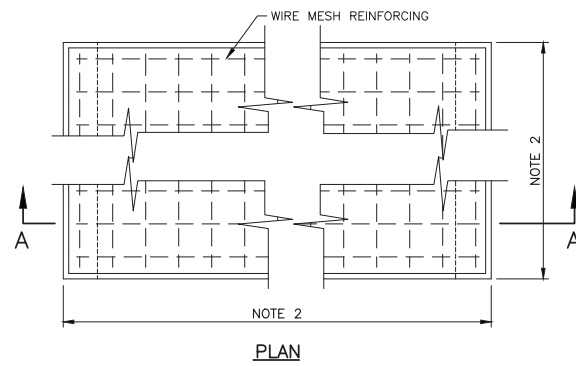




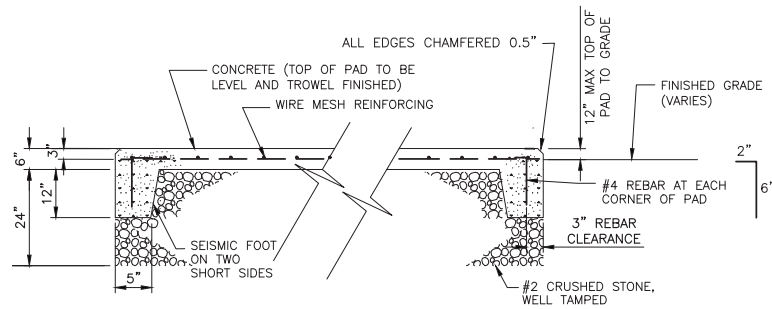
TYPICAL 5 LOCATIONS

2 TELECOM CABINET SUPPORT DETAIL

SCALE: 1" = 1'-0"



SECTION A-A

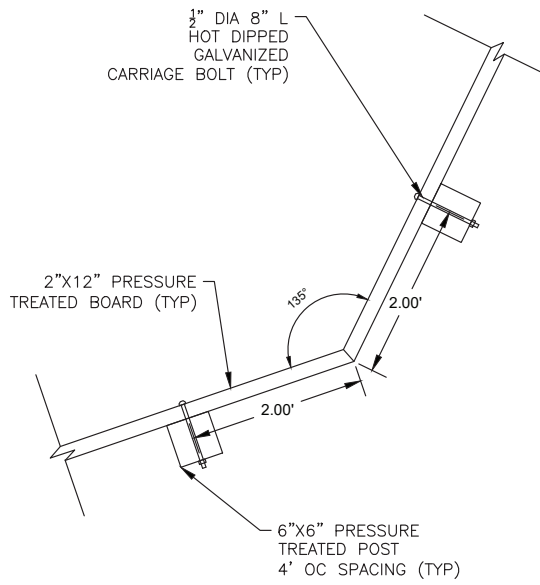


DETAIL NOTES:

1. CONTRACTOR TO PROVIDE CONDUIT STUB UP LOCATIONS TO COORDINATE WITH EQUIPMENT BEING SUPPLIED.
2. PAD IS TO BE SIZED SO THAT LENGTH AND WIDTH ARE BOTH 6" MORE THAN THE EQUIPMENT HOUSING. CENTER THE EQUIPMENT IN THE PAD.
3. BOLT EQUIPMENT TO PAD AS PER MANUFACTURER'S REQUIREMENTS FOR SEISMIC ZONE INSTALLATION.
4. SCARIFY AND RECOMPACT TOP 12" TO 90% RC.
5. CONCRETE SHALL HAVE COMPRESSIVE STRENGTH OF 3000 PSI AT 28 DAYS.
6. REINFORCING STEEL SHALL BE DEFORMED BARS CONFORMING TO ASTM A615, GRADE 60.

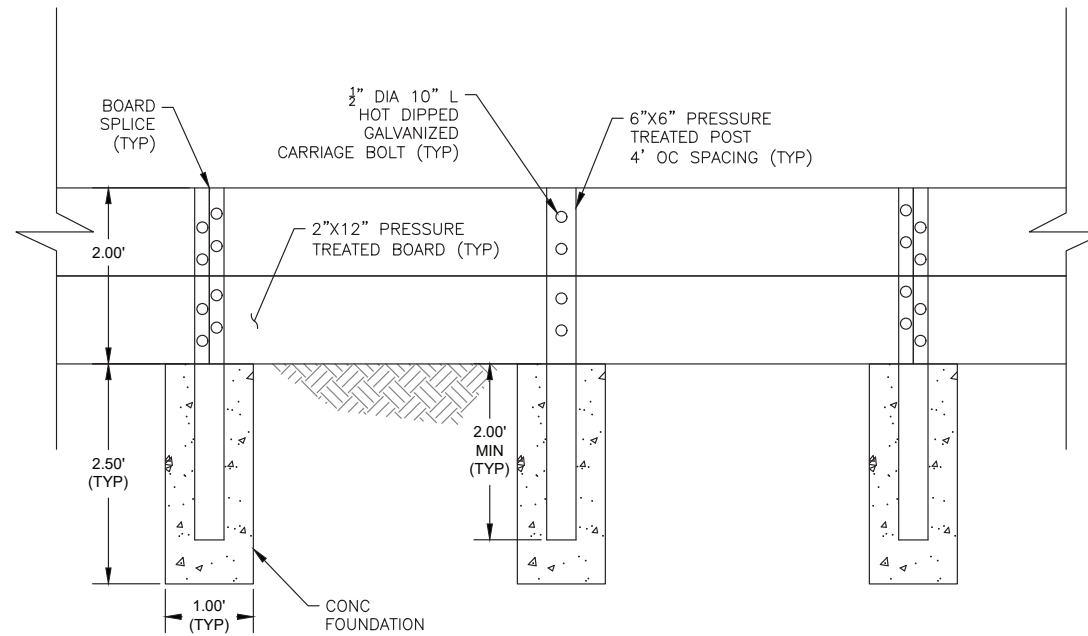
1 TYPICAL EXTERIOR ELECTRICAL EQUIPMENT PAD

SCALE: NONE



4 PRESSURE TREATED WOOD RETAINING WALL CORNER DETAIL

SCALE: NONE



3 PRESSURE TREATED WOOD RETAINING WALL DETAIL

SCALE: NONE

CONSULTANTS:

SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION
SANTA CRUZ, CALIFORNIA

REVISIONS:	MARK	DATE	DESCRIPTION
		05/10/2023	ISSUED FOR CONSTRUCTION
		04/04/2023	100% SUBMITTAL
		02/27/2023	30% SUBMITTAL

PROJ NO: P501220103
SCALE: NONE
DATE:
DESIGNED BY: JSY/RC
DRAWN BY: JSY
CHECKED BY: RC/RWS

SHEET TITLE:
SITE MISCELLANEOUS DETAILS

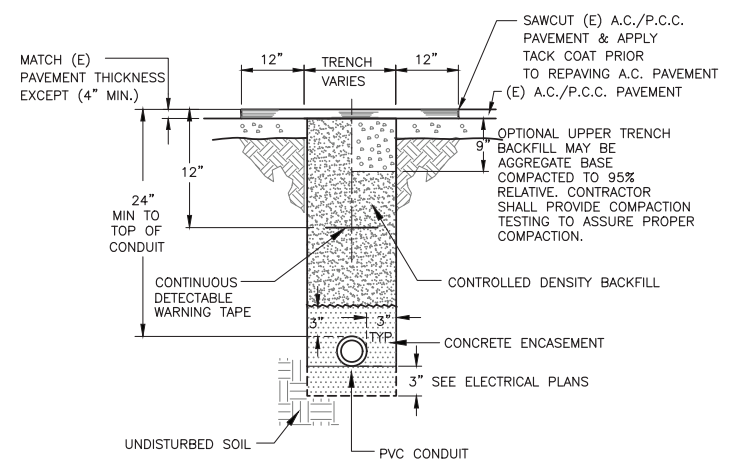
SHEET NO.
C-501 OF **64**



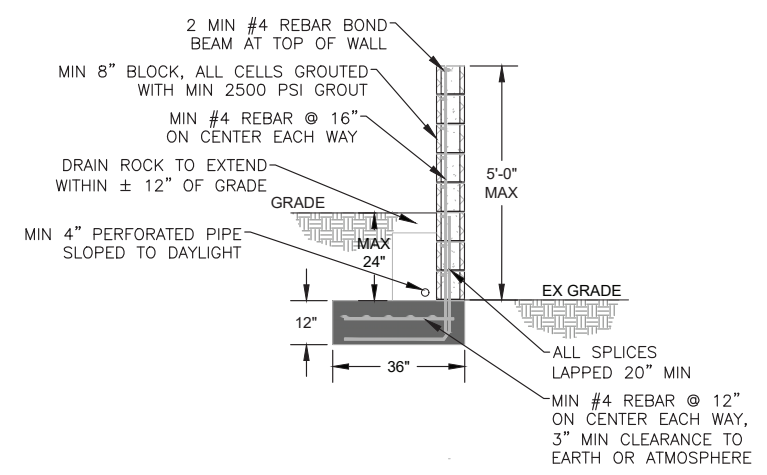
CONSULTANTS:

SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION

SANTA CRUZ, CALIFORNIA

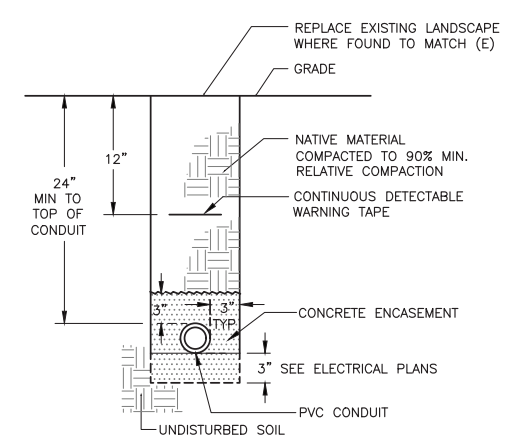


2 TRENCH DETAIL - PAVEMENT
SCALE: 1/2" = 1'-0"

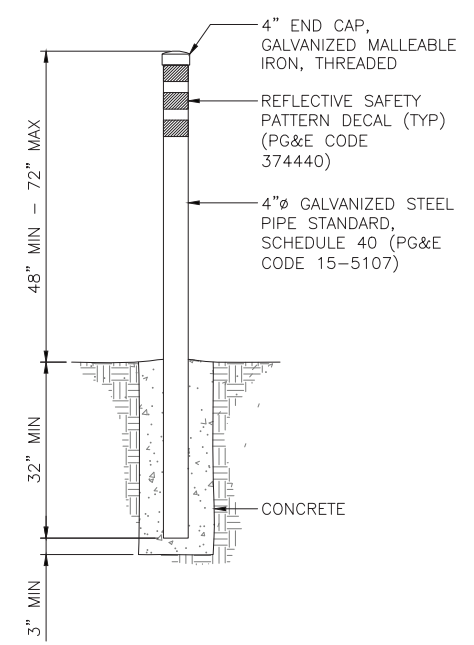


- NOTES
- 1. REBAR MUST BE AT OR ON RETAINED MATERIAL SIDE OF THE CENTERLINE OF THE CELL.
 - 2. ALL SPLICES LAPPED MIN 20".

4 CMU WALL
NOT TO SCALE



1 TRENCH DETAIL - LANDSCAPE
SCALE: 1/2" = 1'-0"



3 BOLLARD DETAIL
NOT TO SCALE

REVISIONS:

MARK	DATE	DESCRIPTION
	05/10/2023	ISSUED FOR CONSTRUCTION
	04/04/2023	100% SUBMITTAL
	02/27/2023	30% SUBMITTAL

PROJ NO: P501220103
SCALE: NONE
DATE:
DESIGNED BY: JSY/RC
DRAWN BY: JSY
CHECKED BY: RC/RWS

SHEET TITLE:
SITE
MISCELLANEOUS
DETAILS

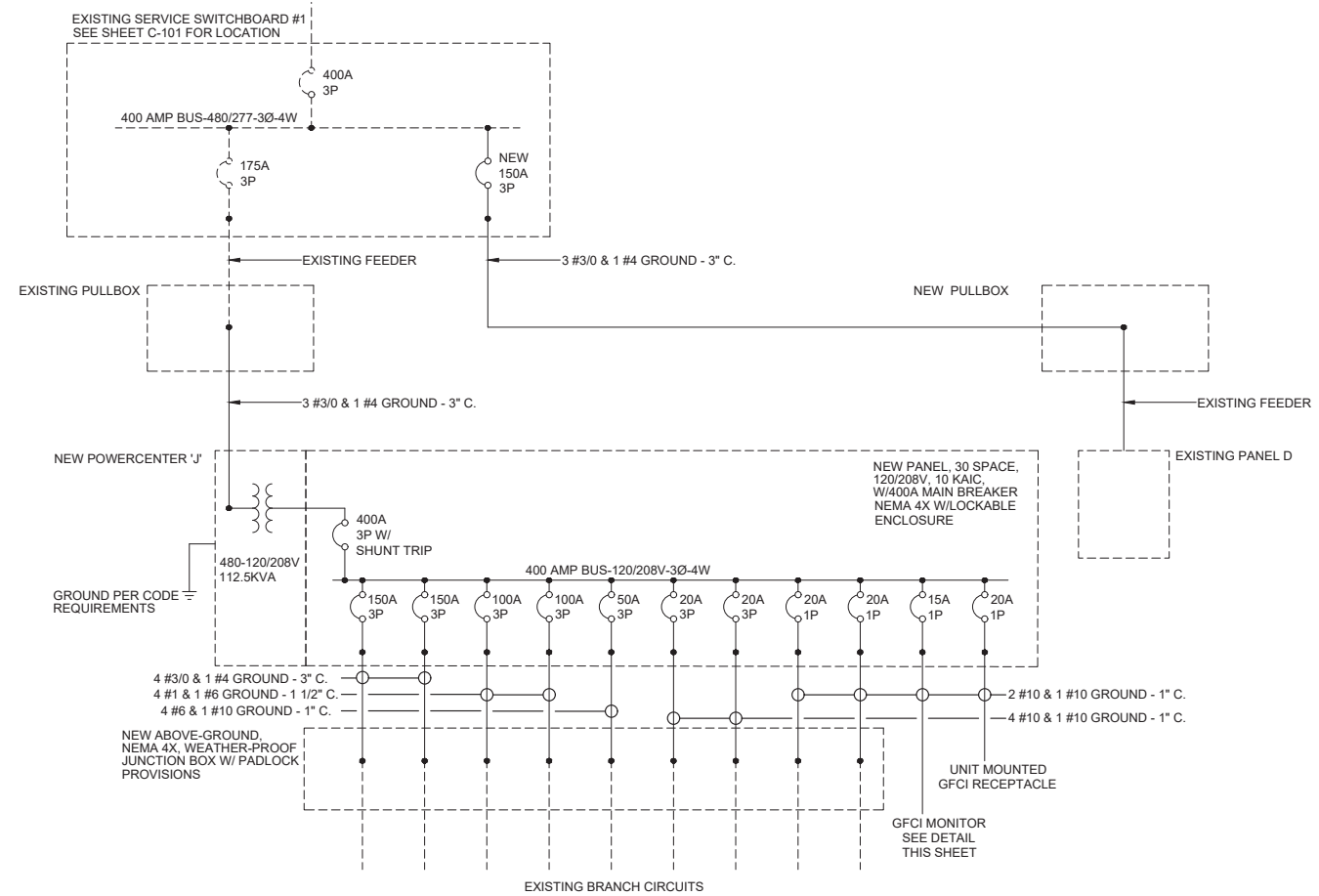
C:\transystems\paw_kuallan\transystems\paw_kuallan\1909161C-502.dwg, Plotted: May 10, 2023, 2:48pm



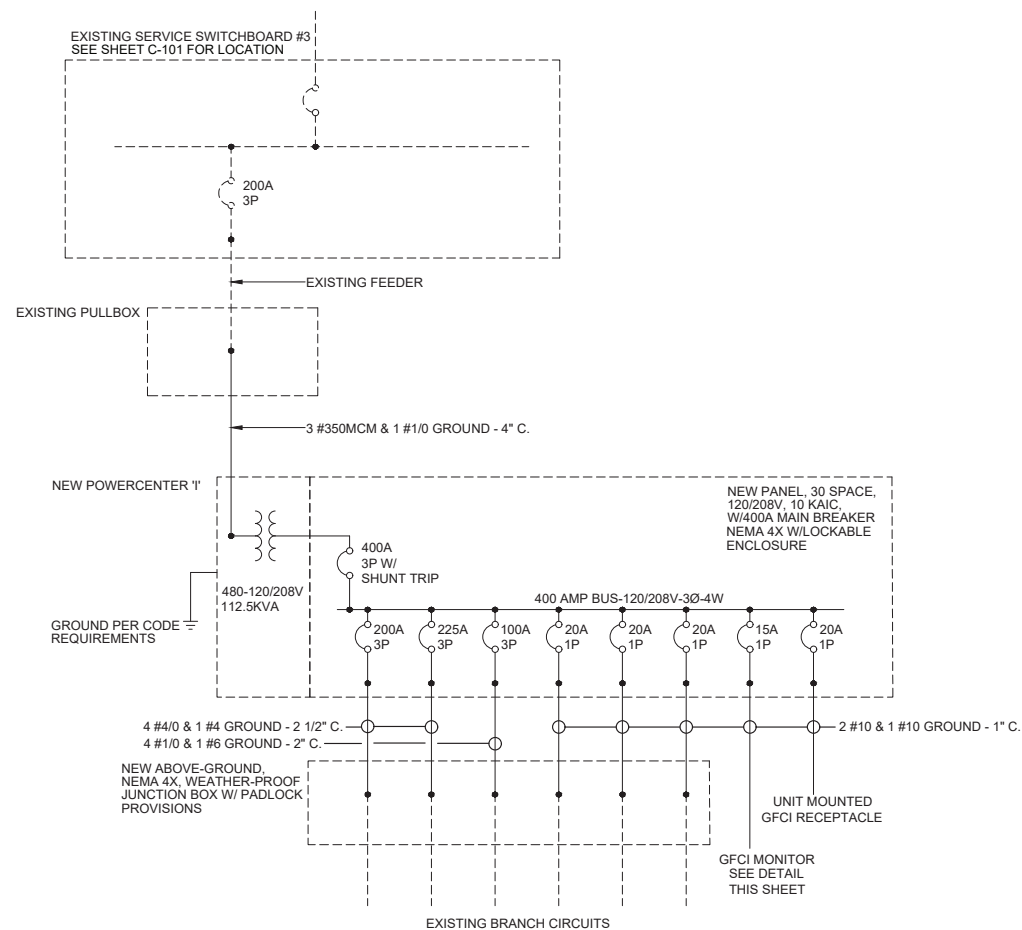
CONSULTANTS:

SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION

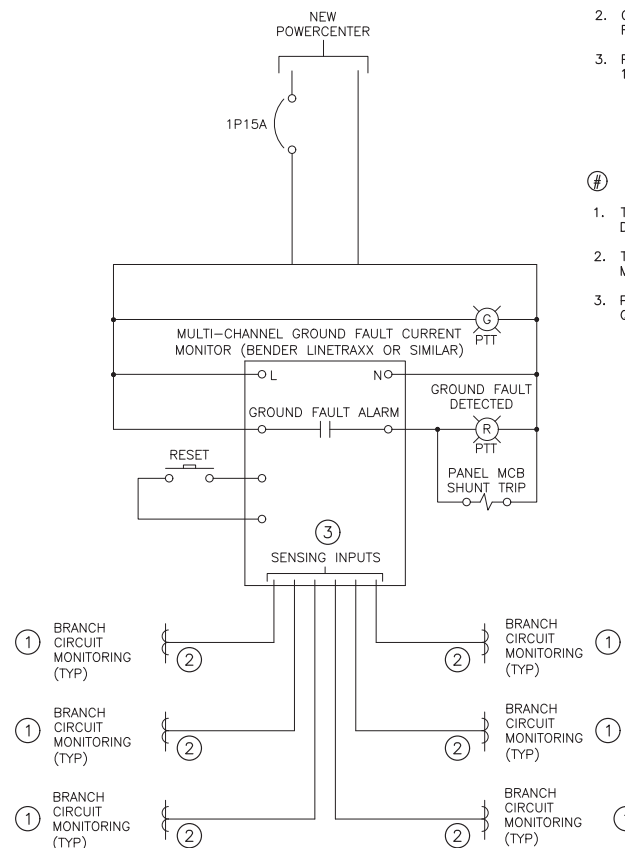
SANTA CRUZ, CALIFORNIA



2 PARTIAL DOCK 'J' SINGLE LINE DIAGRAM
SCALE: NONE



1 PARTIAL DOCK 'I' SINGLE LINE DIAGRAM
SCALE: NONE



3 GROUND FAULT SENSING DETAIL
SCALE: NONE

GENERAL NOTES:

1. SCHEMATIC IS CONCEPTUAL ONLY AND IS NOT INTENDED TO BE USED AS A WIRING DIAGRAM. REFER TO MANUFACTURER'S DOCUMENTATION FOR ACTUAL WIRING.
2. GROUND FAULT PROTECTION SYSTEM SHALL COMPLY WITH ALL REQUIREMENTS OF NEC ARTICLE 555.
3. PTT = PUSH TO TEST. WIRE TEST INPUT (NOT SHOWN) TO UNSWITCHED 120V POWER.

Ⓢ SHEET KEY NOTES:

1. TRIP SETTINGS FOR CIRCUIT MONITORING SHALL BE: 100mA WITH 0.4s DELAY.
2. TYPE AND QUANTITY OF SENSORS SHALL BE AS PER MONITOR MANUFACTURER'S REQUIREMENTS.
3. PROVIDE MULTIPLE MONITORS, IF NEEDED, TO ACCOMMODATE THE QUANTITY OF CIRCUITS ORIGINATING FROM THE NEW POWERCENTER.

C:\transystems\proj_kucallan\proj_kucallan\190916E-501.dwg, Plot: May 10, 2023, 2:41 pm

REVISIONS:

MARK	DATE	DESCRIPTION
	05/10/2023	ISSUED FOR CONSTRUCTION
	04/04/2023	100% SUBMITTAL
	02/27/2023	30% SUBMITTAL

PROJ NO:	P501220103
SCALE:	NONE
DATE:	
DESIGNED BY:	BSB
DRAWN BY:	BSB/MS
CHECKED BY:	DDP

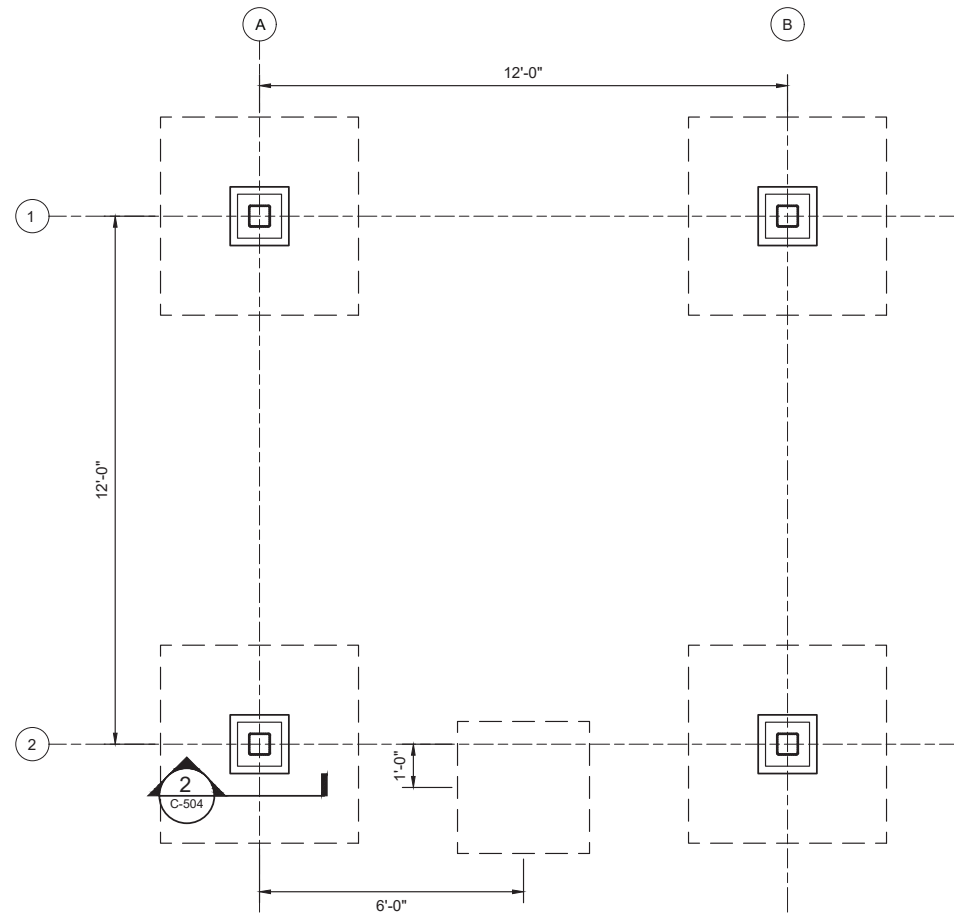
SHEET TITLE:
ELECTRICAL
SINGLE-LINE
DIAGRAMS

SHEET NO.
E-501
66
SHEET OF



CONSULTANTS:

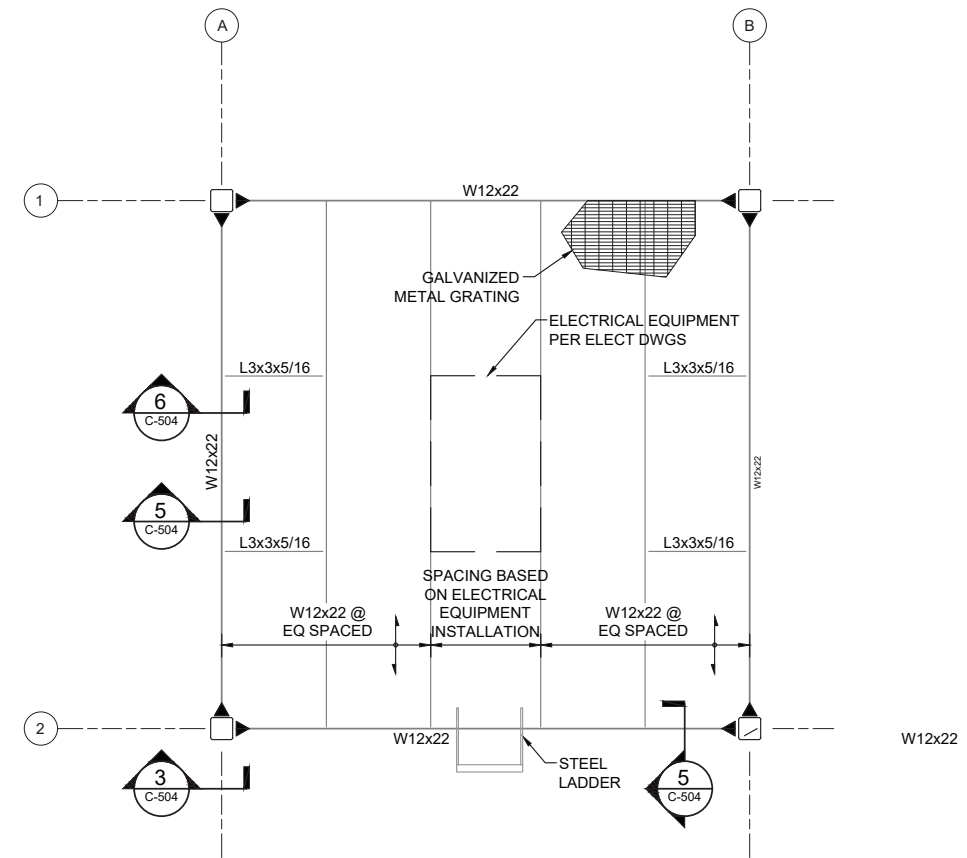
SANTA CRUZ PORT DISTRICT
NORTH HARBOR TRANSFORMER RELOCATION
SANTA CRUZ, CALIFORNIA



FOUNDATION PLAN NOTES:

- ALL ELEVATIONS SHOWN ON PLAN AND IN SECTIONS OR DETAILS REFERENCE THE FINISH GRADE OR 0'-0".
- ELEVATIONS SHOWN ON PLAN THUS (X'-X") ARE TOP FOOTING, AND PIERS ELEVATIONS.
TOP OF ALL FOOTINGS = -2'-6" TYPICAL, UNO
TOP OF ALL PIERS = +1'-0" TYPICAL, UNO
- LOCATED ALL EXISTING AND NEW UTILITIES BEFORE CONSTRUCTION.
- REFER TO ELECTRICAL DRAWINGS FOR BELOW GRADE ITEMS, EMBEDMENT ITEMS, AND FOR ADDITIONAL INFORMATION NOT SHOWN.
- REFER TO TYPICAL DETAILS, STRUCTURAL NOTES, AND PROJECT SPECIFICATIONS FOR ADDITIONAL INFORMATION.

1 FOUNDATION PLAN
SCALE: 1/2" = 1'-0"



FRAMING PLAN NOTES:

- ALL ELEVATIONS SHOWN ON PLAN AND IN SECTIONS OR DETAILS REFERENCE THE FINISH GRADE OR 0'-0".
- ELEVATIONS SHOWN ON PLAN THUS (X'-X") ARE TOP OF STEEL ELEVATIONS.
TOP OF ALL STEEL BEAMS = +3'-0" TYPICAL, UNO.
TOP OF HANDRAIL = +6'-6" PLUS METAL GRATING HEIGHT.
- METAL GRATING AND CONNECTORS SHALL BE GALVANIZED. PROVIDE CAPACITY OF 200 LBS/FT² (MIN).
- PROVIDE STEEL LADDER, ATTACHED TO STEEL FRAME AND CONCRETE BASE PER MFR REQUIREMENTS.
- REFER TO FOUNDATION PLAN FOR DIMENSIONS NOT SHOWN.
- REFER TO ELECTRICAL DRAWINGS FOR BELOW GRADE ITEMS, EMBEDMENT ITEMS, AND FOR ADDITIONAL INFORMATION NOT SHOWN.
- REFER TO TYPICAL DETAILS, STRUCTURAL NOTES, AND PROJECT SPECIFICATIONS FOR ADDITIONAL INFORMATION.

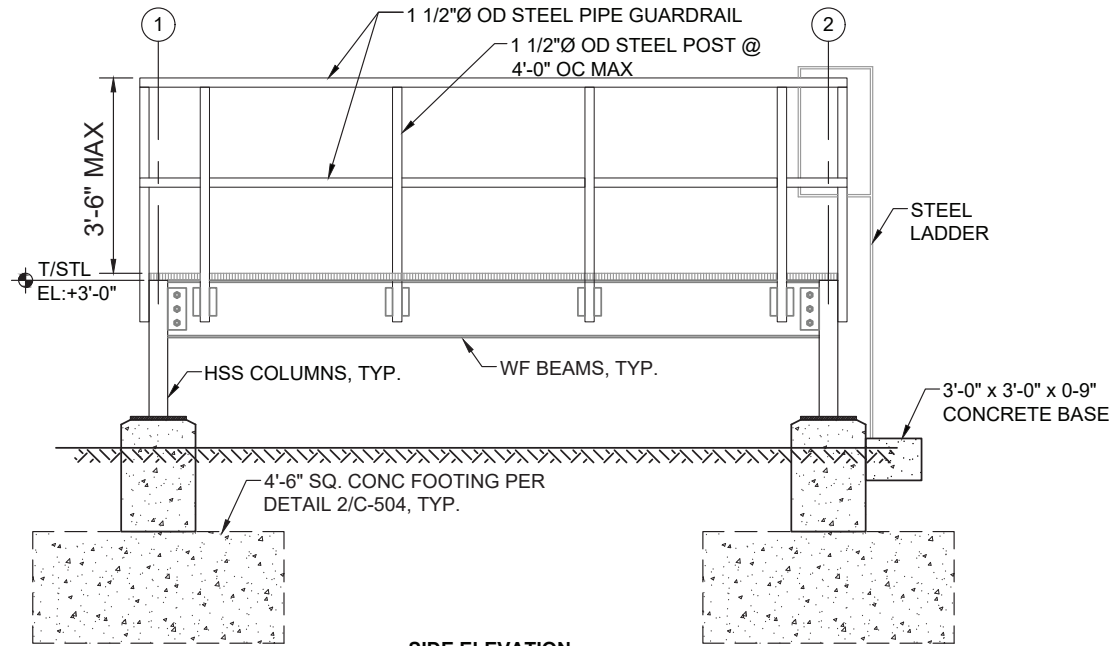
2 FRAMING PLAN
SCALE: 1/2" = 1'-0"

REVISIONS:	MARK	DATE	DESCRIPTION

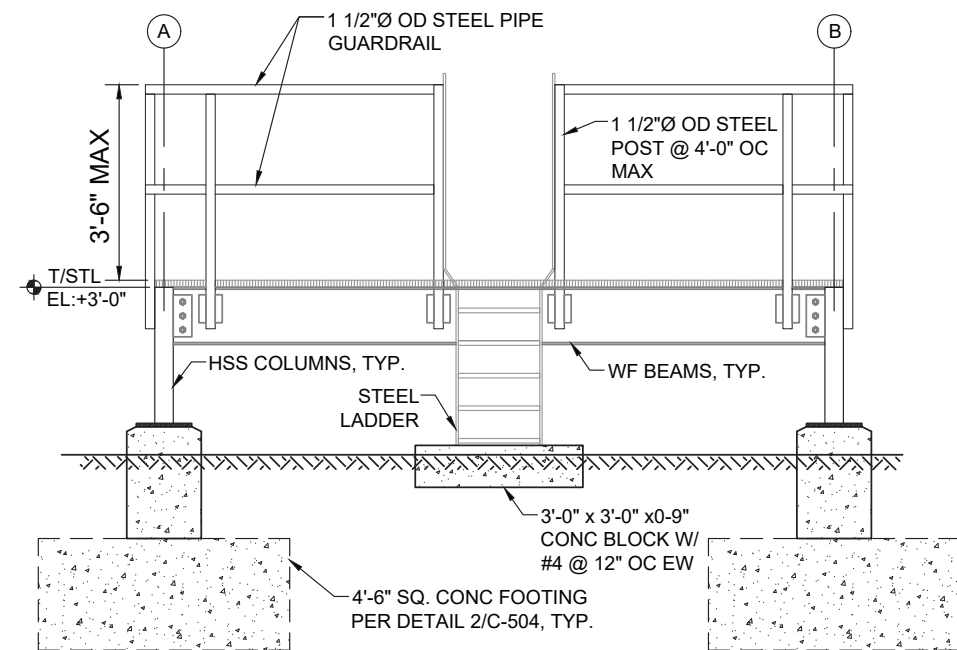
PROJ NO:	P501220103
SCALE:	NONE
DATE:	
DESIGNED BY:	
DRAWN BY:	
CHECKED BY:	

SHEET TITLE:
**PLATFORM
FOUNDATION
AND FRAMING
PLANS**

SHEET NO.
S-501
SHEET OF **69**



SIDE ELEVATION



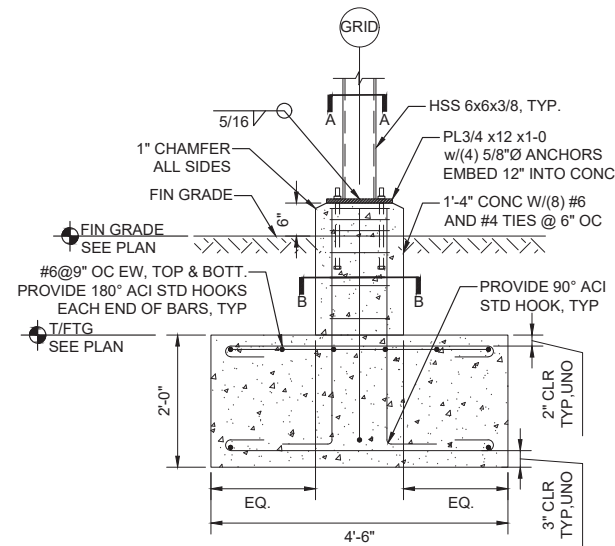
FRONT ELEVATION

1 STEEL PLATFORM WITH RAILINGS AND LADDER DETAILS

SCALE: 1/2" = 1'-0"

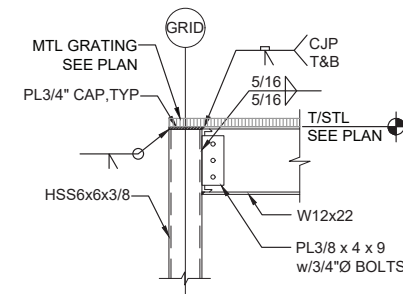
NOTES:

- REFER TO S-501 FOR FOUNDATION AND FRAME DETAILS.
- REFER TO S-001 FOR NOTES.



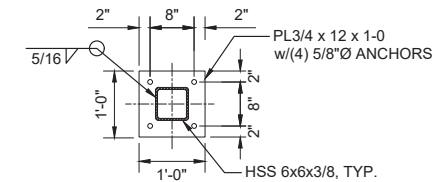
2 TYPICAL FOOTING DETAIL

SCALE: 3/4" = 1'-0"



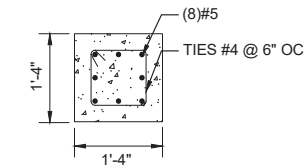
3 TYPICAL MOMENT CONN DETAIL

SCALE: 3/4" = 1'-0"



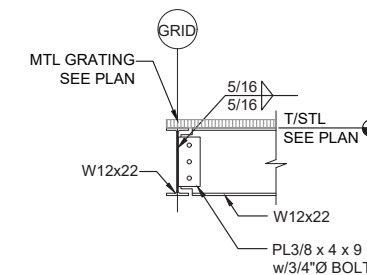
SECTION A-A BASE PLATE DETAIL

SCALE: 3/4" = 1'-0"



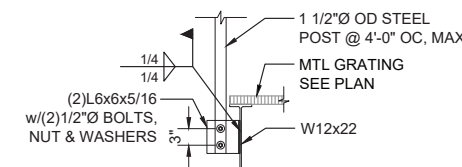
SECTION B-B CONCRETE PIER DETAIL

SCALE: 3/4" = 1'-0"



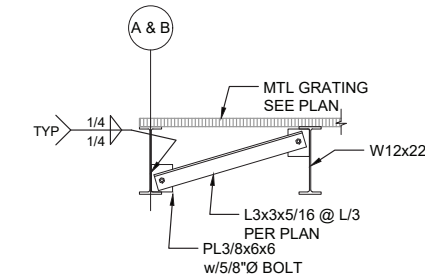
4 TYPICAL BEAM TO BEAM CONN DETAIL

SCALE: 3/4" = 1'-0"



5 TYPICAL POST RAILING CONN DETAIL

SCALE: 3/4" = 1'-0"



6 TYPICAL BRACING CONN DETAIL

SCALE: 3/4" = 1'-0"

Santa Cruz Port District
Accounts Payable Monthly Check Register
July 2023

Date	No.	Vendor	Description	Amount
7/7/2023	58518	Allen, Paul	Security Deposit Refund	\$ 322.56
7/7/2023	58519	B AND B Small Engine	Chainsaw Repair Parts	\$ 33.74
7/7/2023	58520	Bay Building Janitorial, Inc.	Janitorial Services, Refuse Collection	\$ 10,492.00
7/7/2023	58521	Bay Plumbing Supply, Inc.	Urinal Repair Parts, F-Dock Water Line Fittings, Hose Bibs	\$ 279.74
7/7/2023	58522	Big Creek	Waste Oil Station Plywood, Saw Blades	\$ 155.24
7/7/2023	58523	Blake Anderson	Quarterly Uniform Allowance	\$ 190.00
7/7/2023	58524	Blankenship, Randall	Security Deposit Refund	\$ 302.38
7/7/2023	58525	Brass Key Locksmith, Inc.	Lighthouse Padlock	\$ 29.92
7/7/2023	58526	Cale America, Inc.	Parking Machine Service Call	\$ 270.00
7/7/2023	58527	Comcast	Business Internet	\$ 143.51
7/7/2023	58528	Crow's Nest Restaurant	1/2 Concession Lot Garbage (Tenant Reimbursable)	\$ 2,944.12
7/7/2023	58529	Darco Printing & Paper	Parking Citation Printing	\$ 483.98
7/7/2023	58530	Data Ticket, Inc.	Citation Processing (May)	\$ 646.09
7/7/2023	58531	David Hill	Quarterly Uniform Allowance	\$ 190.00
7/7/2023	58532	Abernathy, Sandra	Security Deposit Refund	\$ 195.00
7/7/2023	58533	Flyers Energy, LLC	Ancillary Equipment Fuel	\$ 735.43
7/7/2023	58534	Foster & Foster, Inc.	GASB75 Actuarial Reporting	\$ 2,500.00
7/7/2023	58535	Gottlieb, Landon	Quarterly Uniform Allowance	\$ 190.00
7/7/2023	58536	Grainger	Concession Lot Restroom Sinks, Drill Bits, Disposable Gloves, Respirator Supplies	\$ 1,053.63
7/7/2023	58537	Gsolutionz	Telephone System Maintenance	\$ 240.95
7/7/2023	58538	Guy, Parker	Quarterly Uniform Allowance	\$ 190.00
7/7/2023	58539	Home Depot Credit Services	Socket Wrench Set, Extension Cords, Pliers, Crescent Wrench, Electrical Fittings, Straps, Sealant, Broom, Tape, Public Meeting Room Door Lever, Saw Blades, Tile, Markers	\$ 1,340.87
7/7/2023	58540	Hose Shop	Marine Pumpout Hose & Clamps	\$ 213.49
7/7/2023	58541	John Haynes	Quarterly Uniform Allowance	\$ 190.00
7/7/2023	58542	Kingdom, Kyle	Quarterly Uniform Allowance	\$ 190.00
7/7/2023	58543	Local Agency Formation Commission	Fiscal Year 2023-2024 LAFCO Fees	\$ 11,835.97
7/7/2023	58544	Lawson	Hydraulic Flanges, Cable Ties, Hose Ends, Sleeving	\$ 2,031.18
7/7/2023	58545	Lile, Walter	Security Deposit Refund	\$ 120.26
7/7/2023	58546	Linde Gas & Equipment, Inc.	Welding Gas, Welding Tips, Washers, Screws	\$ 948.77
7/7/2023	58547	Matheson Tri-Gas, Inc.	Welding Gas	\$ 21.17
7/7/2023	58548	McMaster-Carr Supply Company	Shaft Collars	\$ 574.65
7/7/2023	58549	Melrose, Peter	Quarterly Uniform Allowance	\$ 190.00

Santa Cruz Port District
Accounts Payable Monthly Check Register
July 2023

Date	No.	Vendor	Description	Amount
7/7/2023	58550	Mission Uniform Service	Uniform Service	\$ 254.26
7/7/2023	58551	Mutual of Omaha	Life/LTD/AD&D Insurance	\$ 892.25
7/7/2023	58552	OSH - Capital One Trade Credit	Door Hinge	\$ 13.07
7/7/2023	58553	Palace Business Solutions	Office Supplies	\$ 189.12
7/7/2023	58554	Priors Tires	Equipment Trailer Tires	\$ 441.35
7/7/2023	58555	Quadient, Inc.	Postage	\$ 500.00
7/7/2023	58556	Reed, Cody	Security Deposit Refund	\$ 38.46
7/7/2023	58557	Riverside Lighting & Electric	Dock Lighting, Bridge Navigational Lighting, Public Hoist Repair Parts	\$ 291.33
7/7/2023	58558	San Lorenzo	Boatyard Cribbing Lumber & Fasteners	\$ 653.02
7/7/2023	58559	Santa Cruz Municipal Utilities	Utilities	\$ 10,489.35
7/7/2023	58560	Sean Rothwell	Quarterly Uniform Allowance	\$ 190.00
7/7/2023	58561	State Steel Company	Buoy Anchor Pin	\$ 751.33
7/7/2023	58562	Superior Alarm Company	Alarm Monitoring	\$ 228.00
7/7/2023	58563	Svensden's Boat Works	<i>Twin Lakes</i> Anodes	\$ 1,404.34
7/7/2023	58564	The Home Depot Pro Institutional	Janitorial Supplies	\$ 10.05
7/7/2023	58565	Total Secure Technology	E-mail Scanning & Backup	\$ 484.60
7/7/2023	58566	U.S. Bank Equipment Finance	Copier Lease	\$ 151.31
7/7/2023	58567	West Marine Pro	Dock Power Receptacle	\$ 125.33
7/13/2023	58568	Employee #29	Vacation Payout	\$ 4,249.68
7/21/2023	58569	Ace Portable Services	Portable Toilet Rental	\$ 644.10
7/21/2023	58570	Adobe Systems Incorporated	Annual Software Subscription	\$ 10,395.36
7/21/2023	58571	Airtec Service	2222 East Cliff Drive Boiler Maintenance	\$ 410.00
	58572	VOID		
7/21/2023	58573	Almendarez, Daniel	Security Deposit Refund	\$ 351.55
7/21/2023	58574	Amerigas	Ancillary Equipment Fuel	\$ 280.61
7/21/2023	58575	Anderson, Jean	Parking Refund	\$ 18.00
7/21/2023	58576	Applied Industrial Technologies, LLC	Coupling Cover	\$ 279.87
7/21/2023	58577	Aramark	Uniform Sweatshirt	\$ 51.20
7/21/2023	58578	A Sign ASAP!	Signage	\$ 164.63
7/21/2023	58579	AT&T	Telephone	\$ 844.41
7/21/2023	58580	Atchison Barisone Condotti & Kovacevich	Legal Consultation	\$ 8,121.22
7/21/2023	58581	CIT	Telephone System Lease	\$ 323.09
7/21/2023	58582	Batteries + Bulbs	Parking Batteries & Charger	\$ 81.54
7/21/2023	58583	Bay Plumbing Supply, Inc.	Concession Lot Restroom Repair Fittings, Shower Repair Parts, Hose Bibs	\$ 169.26

Santa Cruz Port District
Accounts Payable Monthly Check Register
July 2023

Date	No.	Vendor	Description	Amount
7/21/2023	58584	Bayside Oil II, Inc.	Waste Oil & Used Oil Filter Disposal	\$ 403.25
7/21/2023	58585	Big Creek	Parking Machine Concrete Anchors, Paint Brushes, U-Dock Ramp Repair Lumber	\$ 173.71
7/21/2023	58586	Blueprint Express of Santa Cruz	Blueprint Scans	\$ 45.43
7/21/2023	58587	Bow Wow Pet Waste Products	Pet Waste Station Bags	\$ 210.88
7/21/2023	58588	Carpi & Clay	Washington Representation	\$ 800.00
7/21/2023	58589	Chen, Hsing-Min	Parking Refund	\$ 14.50
7/21/2023	58590	Christensen, Carl	Security Deposit Refund	\$ 257.60
7/21/2023	58591	City of Santa Cruz	2222 East Cliff Drive Deck Replacement Project Permit Fees	\$ 16,144.23
7/21/2023	58592	Clements, Tom	Security Deposit Refund	\$ 310.00
7/21/2023	58593	Coker Pump & Equipment Company	<i>Squirt</i> Pump	\$ 3,885.14
7/21/2023	58594	Comcast	Business Internet	\$ 368.10
7/21/2023	58595	Complete Mailing Service	Statement Mailing & Postage	\$ 602.49
7/21/2023	58596	Crystal Springs Water Co.	Boatyard Drinking Water	\$ 176.00
7/21/2023	58597	Elevator Service Company	Monthly Service	\$ 470.00
7/21/2023	58598	Ewing Irrigation Products, Inc.	Sprinkler Repair Part	\$ 43.02
7/21/2023	58599	Fastenal Company	Silicon Sealant	\$ 331.17
7/21/2023	58600	Ferguson Enterprises, Inc.	Concession Lot Restroom Fittings	\$ 95.23
7/21/2023	58601	RW Fernstrum & Company	<i>Dauntless</i> Keel Cooler	\$ 10,917.77
7/21/2023	58602	Garda CL West, Inc.	Deposit Courier Service	\$ 625.96
7/21/2023	58603	Grainger	Concession Lot Restroom Sink Replacement, Paint Trays, Brushes, Rollers, Door Closer, Disposable Gloves, Paint Suit, Hex Keys, Bolt Cutter, Sockets	\$ 1,293.09
7/21/2023	58604	Henderson Marine Supply, Inc.	Non-Skid Paint	\$ 1,355.17
7/21/2023	58605	Hose Shop	<i>Twin Lakes</i> Tube Adapter Kit, <i>Squirt</i> Chopper Sprockets, Grease Fittings, RV Park Hose Clamp	\$ 3,514.33
7/21/2023	58606	Kelly-Moore Paint Company, Inc.	Waterborne Red Primer	\$ 2,276.42
7/21/2023	58607	Lawson	<i>Squirt</i> Hydraulic Hose & Fittings, <i>Twin Lakes</i> Hydraulic Hose & Fittings, <i>Twin Lakes</i> Christmas Tree Hardware	\$ 4,910.28
7/21/2023	58608	Liao, Lei	Parking Refund	\$ 18.00
7/21/2023	58609	Lighthouse Welding	<i>Twin Lakes</i> Christmas Tree & Snorkel Repair	\$ 5,575.00
7/21/2023	58610	Linde Gas & Equipment, Inc.	Welding Gas	\$ 429.28
7/21/2023	58611	Marina Ware	Quarterly Software & Key Access System Support	\$ 1,700.00
7/21/2023	58612	McDermott, Dick	497 Lake Avenue Installment Payment	\$ 4,535.45
7/21/2023	58613	McMaster-Carr Supply Company	<i>Squirt</i> Water Hose, U-Bolts, Screw Set, Ball Joint	\$ 1,058.53
7/21/2023	58614	McNulty, Martha	Security Deposit Refund	\$ 126.28

Santa Cruz Port District
Accounts Payable Monthly Check Register
July 2023

Date	No.	Vendor	Description	Amount
7/21/2023	58615	Mesiti-Miller Engineering, Inc.	Engineering Services: 2222 East Cliff Drive Deck Replacement Project	\$ 572.00
7/21/2023	58616	Mid County Auto Supply	Brake Cleaner	\$ 95.48
7/21/2023	58617	Mission Uniform Service	Uniform Service	\$ 511.47
7/21/2023	58618	Monterey Bay Analytical Services	Boatyard Biannual Sanitary Sewer Testing	\$ 743.00
7/21/2023	58619	Newterra Corporation, Inc.	Aerator Sleeve Spindle	\$ 892.46
7/21/2023	58620	Operating Engineers Local Union No. 3	Union Dues (Payroll Deduction)	\$ 272.00
7/21/2023	58621	Capital One Trade Credit	Pry Bar, Dock Screws, Conduit Fittings	\$ 98.00
7/21/2023	58622	Pacific Gas & Electric Company	Utilities	\$ 11,290.71
7/21/2023	58623	PNC Bank, N.A.	Tax Exempt Loan Principle & Interest	\$ 555,135.98
7/21/2023	58624	Ramos Oil Inc.	<i>Twin Lakes</i> Fuel	\$ 30,128.39
7/21/2023	58625	Red Hills Environmental, LLC	2023-24 Sampling & Analysis Plan (Progress Payment)	\$ 6,200.00
7/21/2023	58626	Red Wing Shoe Store	Maintenance Staff Work Boots	\$ 319.53
7/21/2023	58627	Riverside Lighting & Electric	Fuel Dock Lighting, I-Dock Lighting, Aerator Wire Connectors, Breaker	\$ 600.27
7/21/2023	58628	Rowe Machinery	<i>Twin Lakes</i> Christmas Tree Bushing, <i>Squirt</i> Shaft	\$ 1,350.00
7/21/2023	58629	San Lorenzo	Tire Chock Lumber	\$ 290.78
7/21/2023	58630	Michael Smith	Backflow Testing	\$ 2,421.00
7/21/2023	58631	Santa Cruz County Sheriff Corrections Bureau	Booking Fees	\$ 427.08
7/21/2023	58632	SC Fuels	Fuel Dock Gas & Diesel	\$ 29,574.18
7/21/2023	58633	Santa Cruz Municipal Utilities	Utilities	\$ 10,455.89
7/21/2023	58634	Sharp, Patrick	Security Deposit Refund	\$ 344.82
7/21/2023	58635	Stark, Tor	Security Deposit Refund	\$ 249.20
7/21/2023	58636	The Home Depot Pro Institutional	Janitorial Supplies	\$ 4,276.29
7/21/2023	58637	Townley Engineering & Mfg. Co., Inc.	Rubber Hose	\$ 6,234.38
7/21/2023	58638	Uline	Fish Table Garbage Cans	\$ 415.46
7/21/2023	58639	US Relay	Webcam Service	\$ 484.00
7/21/2023	58640	Verizon Wireless	Cell Phone & Tablet Service	\$ 321.76
7/21/2023	58641	West Coast Cranes, Inc.	Crane Rental - <i>Twin Lakes</i> Demobilization	\$ 4,224.00
7/21/2023	58642	West Coast Wire Rope	Wire Rope	\$ 4,596.80
7/21/2023	58643	West Marine Pro	Epoxy, Boat Cleaner	\$ 30.01
7/21/2023	58644	West Marine Pro	Boatyard Retail Items	\$ 33.98
7/5/2023	Various	Various Employees	6/16/23-6/30/23 Payroll	\$ 7,473.51
7/20/2023	Various	Various Employees	7/1/23-7/15/23 Payroll	\$ 8,010.65
7/1/2023	EFT	ElectronicPayments	Fuel Dock Credit Card Fees	\$ 492.04
7/1/2023	EFT	Gravity Payments	Front Desk Credit Card Fees	\$ 2,365.71

Santa Cruz Port District
Accounts Payable Monthly Check Register
July 2023

Date	No.	Vendor	Description	Amount
7/1/2023	EFT	Gravity Payments	RV Park Credit Card Fees	\$ 10.23
7/1/2023	EFT	Merchant Services	Online Billpay Credit Card Fees	\$ 291.93
7/1/2023	EFT	Merchant Services	CALE Machine Credit Card Fees	\$ 1,858.17
7/1/2023	EFT	Merchant Services	Boatyard Credit Card Fees	\$ 444.75
7/1/2023	EFT	Transaction Express	Online Billpay ACH Fees	\$ 669.41
7/1/2023	EFT	Windcave, Inc.	Concession Lot Credit Card Fees	\$ 3,348.56
7/5/2023	EFT	PAYCHEX	6/16/23-6/30/23 Payroll	\$ 70,347.79
7/5/2023	EFT	PAYCHEX	6/16/23-6/30/23 Payroll	\$ 32,587.50
7/5/2023	EFT	PAYCHEX	Payroll Service Fees	\$ 372.50
7/10/2023	EFT	CalPERS	Health Insurance	\$ 47,837.40
7/10/2023	EFT	CalPERS	Retirement Contributions (Employee & Employer)	\$ 8,611.19
7/10/2023	EFT	CalPERS	Retirement Contributions (Employee & Employer)	\$ 6,614.42
7/10/2023	EFT	CalPERS	Retirement Contributions (Employee & Employer)	\$ 2,660.56
7/10/2023	EFT	CalPERS	457 Contributions (Payroll Deduction)	\$ 4,427.68
7/10/2023	EFT	CalPERS	Administrative Fee	\$ 200.00
7/10/2023	EFT	Empower Retirement	457 Loan Repayments (Payroll Deduction)	\$ 677.71
7/10/2023	EFT	California Department of Tax and Fee Administration	UST Maintenance Return	\$ 633.00
7/10/2023	EFT	California Department of Tax and Fee Administration	Sales and Use Tax Return	\$ 364.00
7/10/2023	EFT	Comerica Commercial Card Services	Monthly Statement	\$ 7,259.76
7/12/2023	EFT	Comerica Bank	Service Charges	\$ 841.94
7/13/2023	EFT	Gravity Payments	Front Desk Credit Card Gateway Fee	\$ 10.04
7/20/2023	EFT	PAYCHEX	7/1/23-7/15/23 Payroll	\$ 70,688.59
7/20/2023	EFT	PAYCHEX	7/1/23-7/15/23 Payroll	\$ 33,794.04
7/20/2023	EFT	PAYCHEX	Time & Attendance Fees	\$ 119.90
7/20/2023	EFT	PAYCHEX	Payroll Service Fees	\$ 367.65
7/21/2023	EFT	CalPERS	Annual Unfunded Accrued Liability	\$ 375,490.00
7/21/2023	EFT	CalPERS	Retirement Contributions (Employee & Employer)	\$ 7,243.27
7/21/2023	EFT	CalPERS	Retirement Contributions (Employee & Employer)	\$ 9,296.04
7/21/2023	EFT	CalPERS	Retirement Contributions (Employee & Employer)	\$ 2,879.30
7/21/2023	EFT	CalPERS	457 Contributions (Payroll Deduction)	\$ 4,406.43
7/21/2023	EFT	Empower Retirement	457 Loan Repayments (Payroll Deduction)	\$ 677.71
7/30/2023	EFT	Windcave, Inc.	Concession Lot Credit Card Device Charges	\$ 862.16
Total July 2023 Disbursements				\$ 1,532,227.11

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Reed Geisreiter
Stephen Reed
Darren Gertler

TO: Port Commission
FROM: Holland MacLaurie, Port Director
DATE: August 14, 2023
SUBJECT: Port Director's Report – August 22, 2023

Unfunded Accrued Liability (UAL) Annual Compliance Report

In accordance with the Port District's Unfunded Accrued Liability Pension Management Policy, staff has contracted with CalMuni Advisors to provide an annual review of the District's upcoming CalPERS actuarial valuation reports. The contract was executed in the amount of \$1,750. Upon completion of CalMuni's review, the Commission will be provided with a report that details the annual changes to each of the District's pension plans, including associated cost implications. The report will be utilized for budget and planning purposes and will be available in the coming months (pending release of CalPERS' updated valuation reports).

Site Visit - Third District Supervisor

On August 1, 2023, Third District Supervisor Justin Cummings met with staff and toured the harbor. The visit provided an opportunity for Supervisor Cummings to learn more about the harbor's operation and discuss projects and initiatives of mutual concern between the County and Port District.

Annual Dredge Reimbursement

The Port District recently received reimbursement from the U.S. Army Corps of Engineers in the amount of \$262,500 for Q1 and Q2 of calendar year 2023. Q3 will be invoiced in October 2023.

Port District Website Updates

Staff has been working diligently to upgrade the Port District's current website to ensure ADA compliance and improve functionality. The new website went live on August 17, 2023, and can be viewed at www.santacruzharbor.org.

Community Outreach

On August 5, 2023, I attended the Santa Cruz Yacht Club's kick-off reception for the Big Brothers Big Sister annual Day on the Bay Regatta.



TO: Port Commission
FROM: Blake Anderson, Harbormaster
DATE: August 11, 2023
SUBJECT: Harbormaster's Report

Monterey Bay Search and Rescue (SAR) Council Meeting

Deputy Harbormaster staff attended a Monterey Bay SAR Council Meeting on August 11, 2023, at the NOAA Southwest Fisheries Center in Santa Cruz. The SAR Council was developed to strengthen the partnership between marine first responders in the Monterey Bay region. Participants include Coast Guard, fire department personnel, law enforcement, lifeguards, and other marine partners. The meetings are a forum to discuss recent SAR cases, logistics, communication, departmental changes, capabilities, and other issues relating to marine search and rescue. Topics at the August meeting consisted of staffing and capability updates, SAR drone usage, planning for upcoming SAR drills, and debriefing of critical SAR cases.

Big Brothers Big Sisters (BBBS) Annual Day on the Bay Regatta

The Santa Cruz Yacht Club hosted the 31st Annual Day on the Bay Regatta benefiting BBBS on August 6, 2023. The event was reported to be a success with fair weather and favorable winds. An estimated \$30,000 was raised to benefit local youth programs.



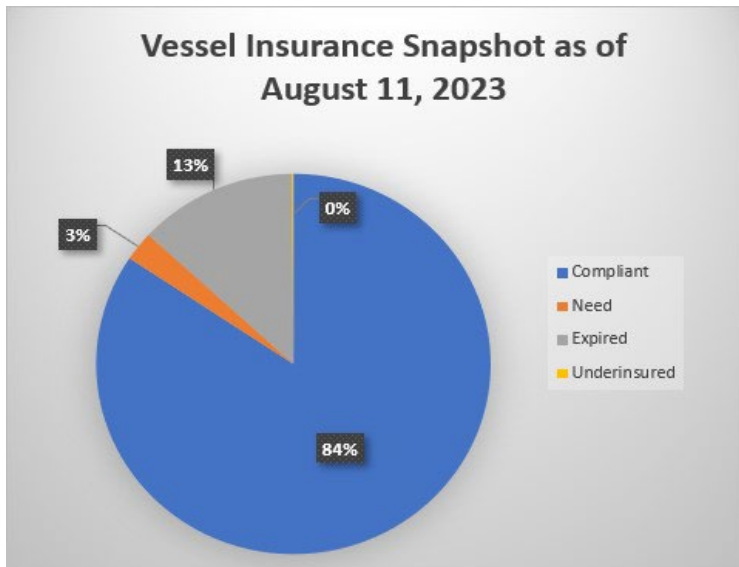
California Environmental Reporting System (CERS) Training

Staff participated remotely in an annual Hazardous Waste training on July 19, 2023. The training focused on compliance with the California Environmental Reporting System, which monitors the use and disposal of chemicals deemed hazardous by the State of California.

Vessel Insurance Update

As of August 11, 2023, vessel insurance statistics are as follows:

- In-Compliance: **675**
- Currently Expired Insurance: **104**
- No Insurance: **20**
- Underinsured (\$100k): **1**



Fisheries Update

Excellent Halibut and Rock fishing have been keeping the launch ramp full over the last two months. Although water conditions seem well-suited to Bluefin, we have yet to see the tuna push we are all anticipating. It's still early, and over the last several years the best bluefin fishing occurred in September to early November. It was reported that Albacore tuna were caught offshore of the Monterey Bay near the Davidson Seamount, which is about 70 miles SW of Santa Cruz. Albacore haven't been prevalent in our local waters since about 2013, but many are hoping this is the year they show-up in large numbers and are within reach.

Fisheries Report

The fisheries report consists of data from two sources: the Department of Fish and Wildlife (DFW) and the H&H Fresh Fish (resident fish buyer). The data from DFW is partially redacted in accordance with federal fisheries laws. Data is considered confidential when less than three separate vessels land species at any one port. For species landed by three or more separate vessels, the full data is made public and includes weight and value. For other data, the species landed is shown with no weight data.

Landing data continued next page.

June 2023 – Total Port Landings:

Species	Weight (lbs.)	Ex-Vessel (per lbs.)	Approx. Value
CA Halibut	25,293.60	\$4.81	\$121,857.33
Lingcod	487.45	\$3.04	\$1,483.55
Pacific Mackerel	246.40	\$1.23	\$305.05

Total Weight (lbs.) Reported: 26,027.54**Total Ex-Vessel: \$123,645.93**

Species also landed* - Bluefin Tuna, Pacific Pompano, Pacific Sardine, Northern Anchovy, Jacksmelt, Rock Crab, Rockfish (various), Petrale Sole, White Croaker, White Seabass, Starry Flounder, Petrale Sole, Pacific Sanddab

**weight and value data redacted by Fish and Wildlife pursuant to Fish and Game Code, Section 8022.*

July 2023 – Resident Buyer Landings:

Species	Weight (lbs.)	Ex-Vessel (per lbs.)	Approx. Value
CA Halibut	5,304.65	\$4.50	\$23,870.92
Rock Crab	766.60	\$3.00	\$2,299.80
Rockfish (various)	2,362.65	\$2.50	\$5,906.62
Lingcod	293.35	\$3.00	\$880.05
Sanddabs	58.05	\$2.00	\$116.10
Soles	85.90	\$2.00	\$171.80

Total Weight (lbs.) Reported: 8,813.15**Total Ex-Vessel: \$33,245.29**



TO: Port Commission
FROM: Carl Wulf, Facilities Maintenance & Engineering Manager
DATE: August 22, 2023
SUBJECT: Facilities Maintenance & Engineering Manager's Report

Dredging Operations:

Twin Lakes

The dredge crew continues to work on *Twin Lakes* off-season maintenance. The snorkel has been hard faced including the cutter slide. The Christmas Tree mounting holes have been welded with new spacer rings. Hydraulic lines have been replaced with stainless steel tubing.

Last month, Lind Marine performed the biennial inspection of *Twin Lakes*. The comprehensive inspection report is included as part of the information item – 2022-23 Dredge Report.

Squirt

Crews have completed off-season maintenance and repairs on the dredge, *Squirt*, and will schedule to splash *Squirt* at the boatyard following the conclusion of the Pile Repair and Replacement Project.

Dauntless

The District's workboat *Dauntless* was hauled out at the boatyard on July 5, 2023, for off-season maintenance and inspections. The hydraulic system for the rudder control has been disassembled and its many leaks addressed. Other maintenance work continues including sanding and painting the hull.

D6 Dozer

CAT has completed all offseason maintenance and repairs of the dozer, which was returned to the beach on August 15, 2023.

Maintenance:

2222 East Cliff Drive Deck Replacement Project

Staff met with SSB Construction on August 8, 2023, to discuss the Deck Replacement Project at 2222 East Cliff Drive. An on-site pre-construction meeting will be held on Thursday, August 31, 2023. Immediately following the on-site walkthrough, a business roundtable meeting will be held to discuss the project and provide an opportunity for tenants to ask questions and learn more about what to expect during construction. The project is scheduled to begin on Monday, September 11, 2023.

Pile Repair and Replacement Project – RGP Phase 1

Cushman Contracting (Cushman) has completed all pile replacements in the north harbor, although installation of the HDPE sleeves and pile caps pends. Maintenance staff has helped with various dock finger removals and pile ring adjustments to keep the project moving forward.

G-Dock Lift Station Upgrade Project

The Port District issued a Request for Proposals (RFP) on August 16, 2023, for the rehabilitation of the G-Dock sanitary sewer lift station. Bids are scheduled to be opened on Friday, September 8, 2023.



TO: Port Commission
FROM: Carl Wulf, Facilities Maintenance & Engineering Manager
DATE: Aug 22, 2023
SUBJECT: 2022-23 Dredge Report

FEDERAL ENTRANCE CHANNEL DREDGING

Federal entrance channel dredging commenced on November 14, 2022. The crew began the season with adequate depth, but a narrow center channel (see Attachment A – Pre-Dredge Season Survey). The atmospheric river events, stormy conditions, and heavy seas that persisted in January posed significant challenges to the operation. A massive influx of sand was very quickly deposited in the harbor entrance as a result of the extreme winter weather (see Attachment B – After Storm Survey).

During the weeks that followed, the dredge crew worked an extended schedule to address the significant shoaling. By the second week in February, enough material was dredged, and the entrance was passable for most vessels at high tide (see Attachment C – Mid-Dredge Season Survey).

Twin Lakes performed very well during this period of extended runtime. The crew did encounter a significant amount of debris (logs, kelp, rock, etc.) as a result of the winter storms, so frequent snorkel cleans were required.

The Port District was granted a two-week extension to the 2022-23 dredge season to allow the crew to address shallow areas along the shoulders of the entrance. Dredging concluded for the season on May 12, 2023, with favorable depths (see Attachment D – Post-Dredge Season Survey).

One notable change to the operation this season involves the use of 100% renewable diesel fuel in *Twin Lakes*. The fuel changeover was required to achieve regulatory compliance with new Air Board requirements, which took effect on January 1, 2023. *Twin Lakes* has been operating on 100% renewable diesel fuel since February 24, 2023, with no ill side effects.

NORTH HARBOR DREDGING

Dredging in the north harbor commenced on November 28, 2022. The crew made significant progress, despite the winter storms, and successfully achieved designed depths in the I/J and X/J fairways (and slips). Dredging in the north harbor concluded on April 28, 2023.

BEACH INFRASTRUCTURE

As a result of the winter storms, both the 18" and 10" offshore pipelines required repair. New sections of pipe were welded in place and operations resumed with minimal downtime.

MAINTENANCE PLAN

As the dredging season ends, the annual maintenance program begins. All pipeline was demobilized from the beach, and *Twin Lakes* was moved back to her mooring on June 8, 2023.

The following maintenance items are being addressed during the offseason:

Squirt

The ladder and cutter head shaft and bearing were significantly worn. The crew removed everything from the front of *Squirt* including the trunnion, and new parts were machined, and all components reassembled. Both the engine and transmission were serviced, and new hydraulic ladder lift cylinders were installed. The hull was sanded and painted, and all equipment is ready to be placed in service for the upcoming season.

Dauntless

Dauntless was hauled at the boatyard on July 5, 2023. In addition to the routine offseason maintenance of the hull and other equipment, the crew removed and replaced the hydraulic rudder control system. Propellers and shafts have been replaced with new cutlass bearings.

Twin Lakes

To assist with offseason repairs and ensure the dredge is properly maintained, the District enlisted Lind Marine to perform a comprehensive inspection and provide a detailed report with suggestions for current and future maintenance (see Attachment E).

Christmas Tree

After removing the Christmas tree from the dredge, several large cracks in various sections of the tree were identified. To repair the cracks, the flanges were rewelded and gussets were added to provide additional strength going forward. The crew also replaced two bushings on the tree sheeves.

Standby Generator

The standby generator, which is used to run all external safety lighting, as well as the cathodic protection equipment when the dredge is not operating, has performed well this last season. No significant repairs to the generator are planned during the offseason.

Hydraulic

All hydraulic lines in the pump room have been replaced with stainless steel tubing to give the system more durability.

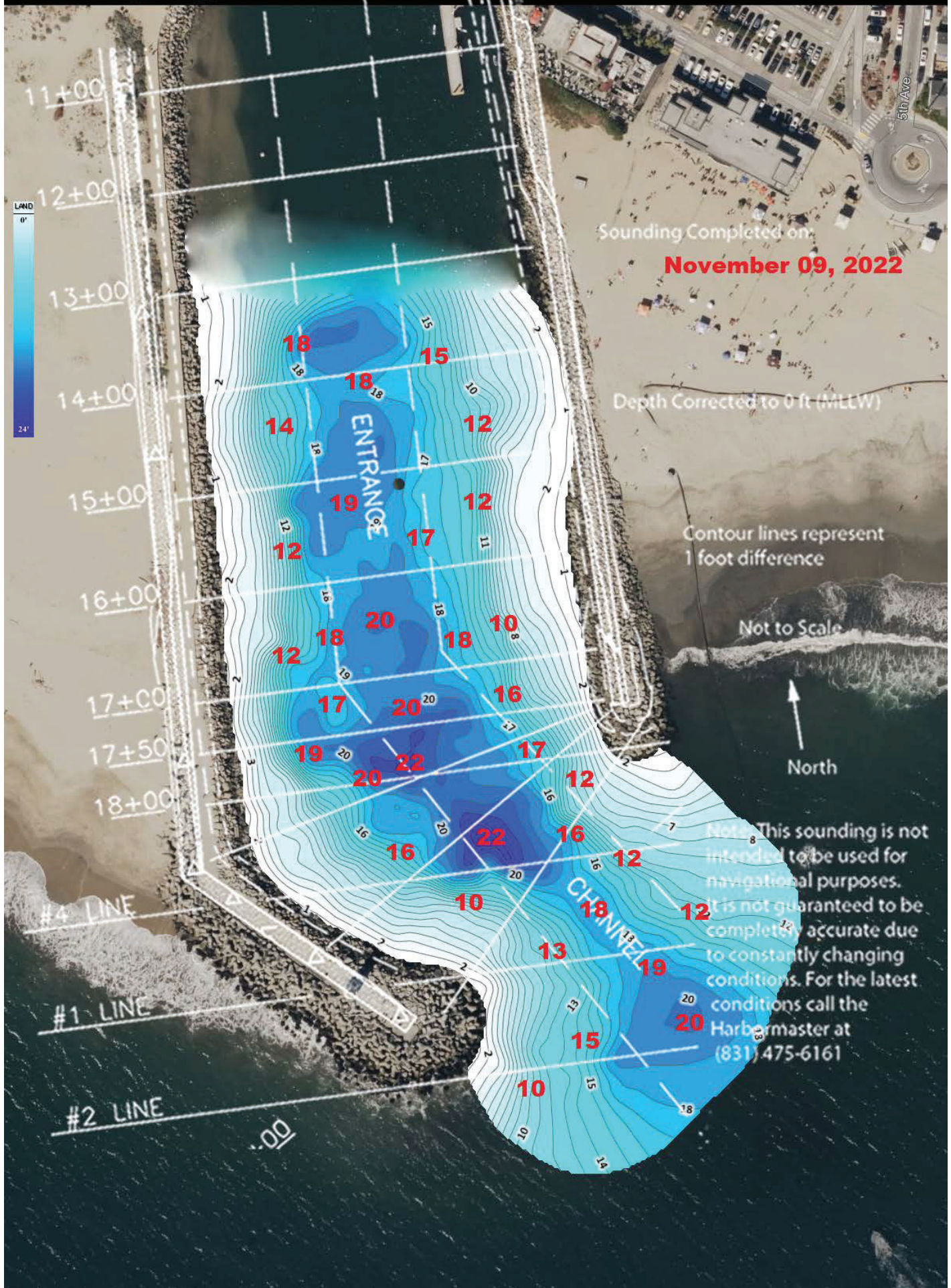
Snorkel

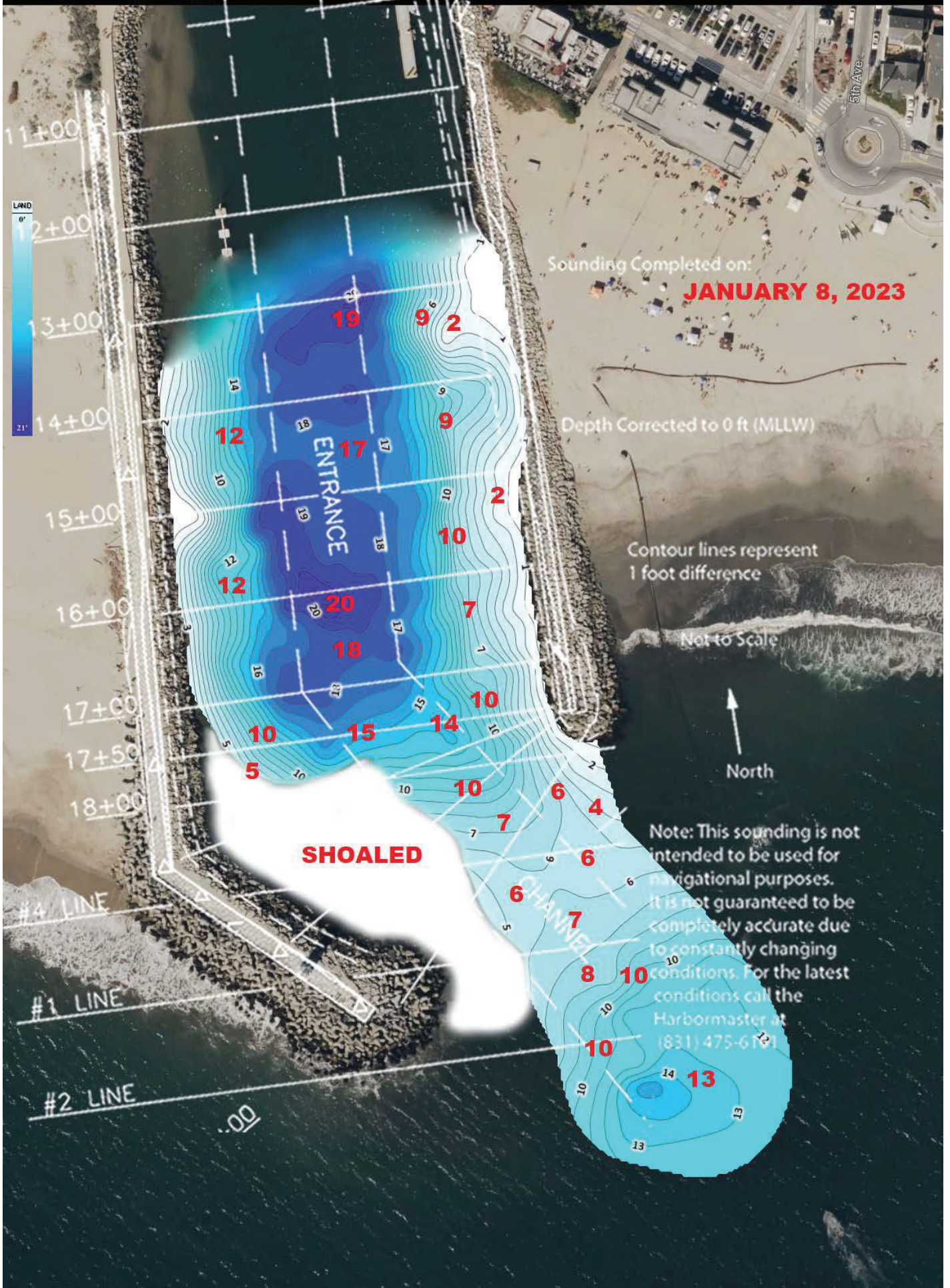
The snorkel elbow has been removed and inspected. There were signs of wear, which have subsequently been rewelded with hard facing. To ensure continued operability of the snorkel, the high-pressure jet pump piping that became bent during the season has been straightened out and reattached. The elbow and the chopper's head were hard-faced where there were signs of wear.

Booster Pump

The booster pump performed well this last season with no issues.

- ATTACHMENTS:
- A. Pre-Dredge Season Bathymetric Survey (November 9, 2022)
 - B. After Storm Bathymetric Survey (January 8, 2023)
 - C. Mid-Dredge Season Bathymetric Survey (February 12, 2023)
 - D. Post-Dredge Season Bathymetric Survey (May 9, 2023)
 - E. Lind Marine's Dredge Maintenance Report





Sounding Completed on:
JANUARY 8, 2023

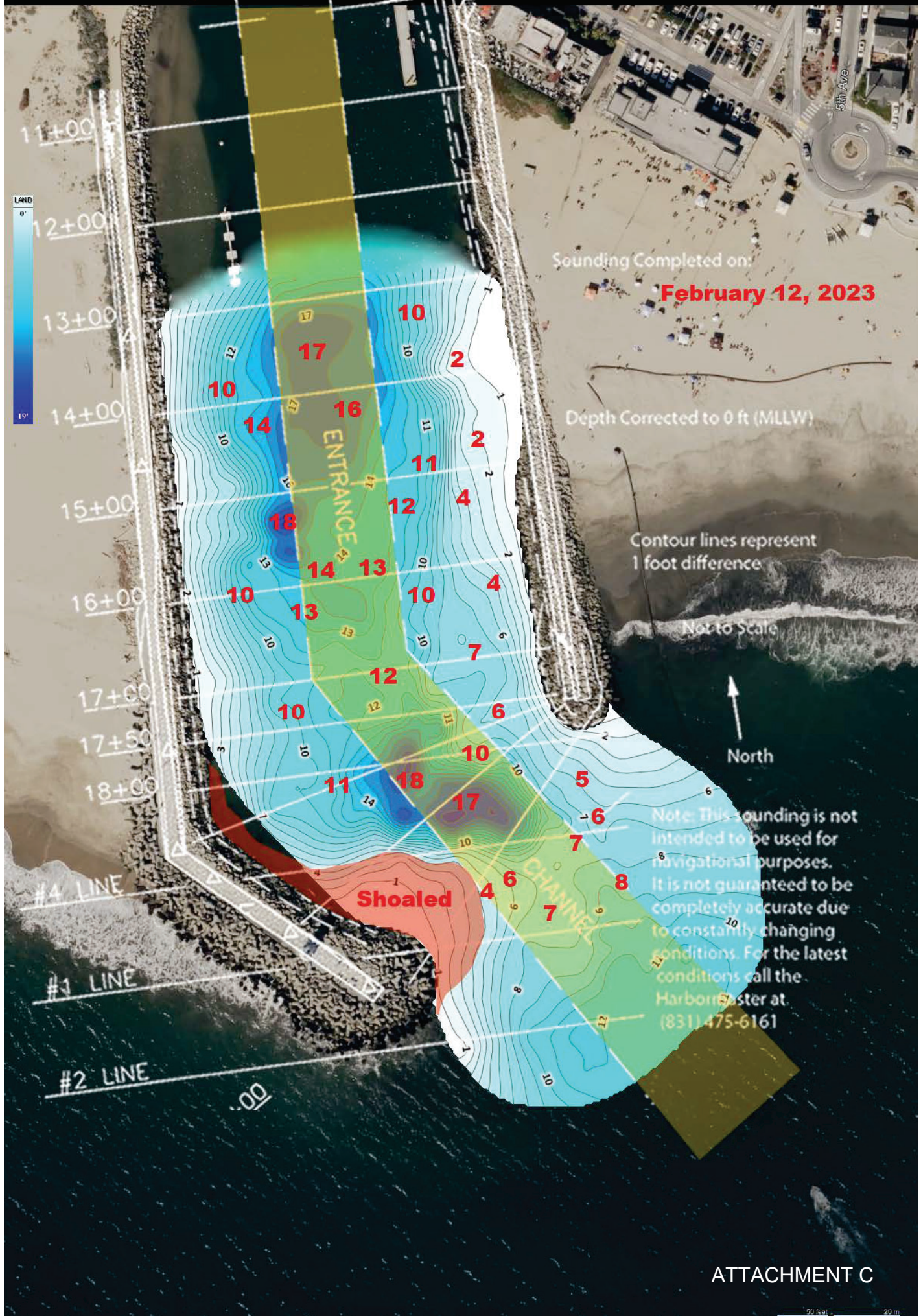
Depth Corrected to 0 ft (MLLW)

Contour lines represent
1 foot difference

Not to Scale

North

Note: This sounding is not intended to be used for navigational purposes. It is not guaranteed to be completely accurate due to constantly changing conditions. For the latest conditions call the Harbormaster at (831) 475-6191



Santa Cruz Harbor

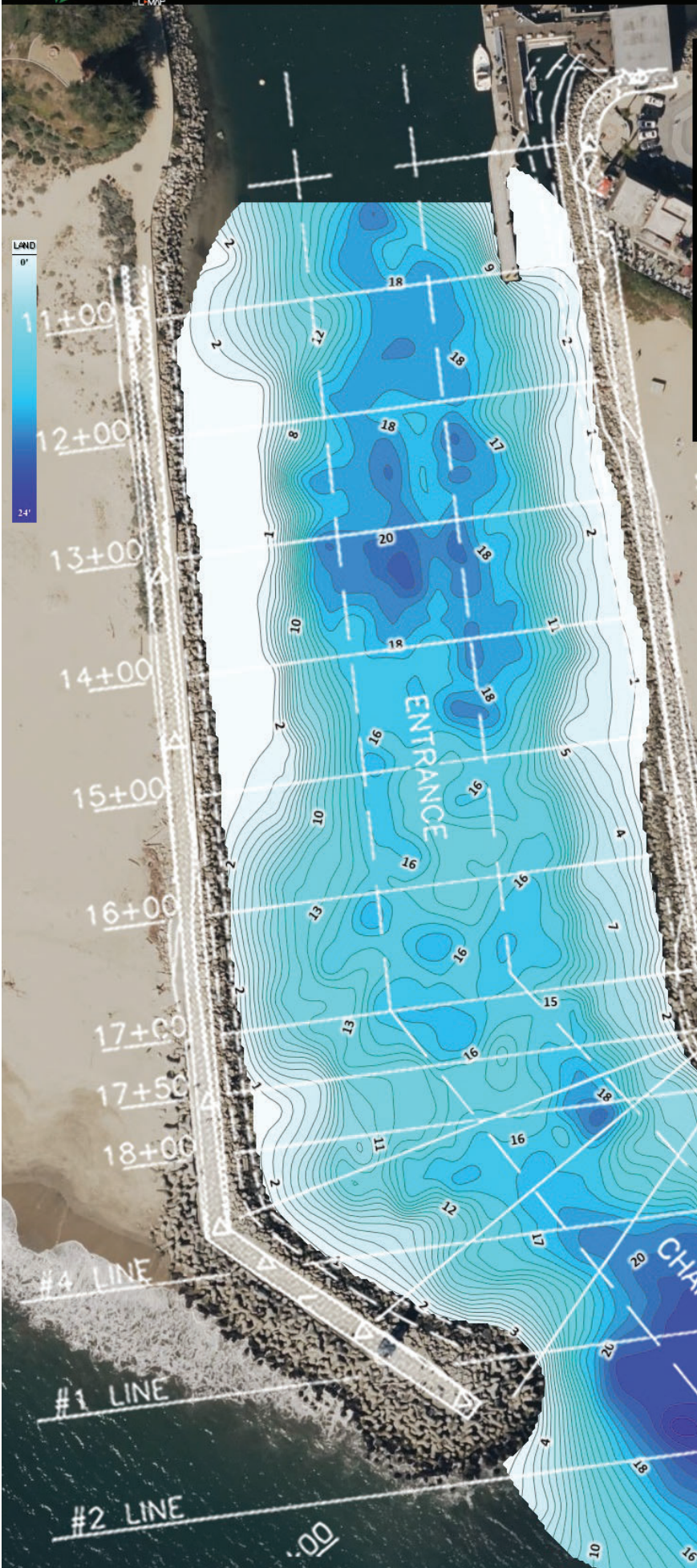
Entrance survey completed on
May 9, 2023 at 1345 hours. All
depth corrected to 0' tide
(MLLW).

This bathymetric survey is true
and correct to the best of my
knowledge.

John Haynes,
Sr. Deputy Harbormaster



NORTH



Soundings Completed on:

May 9, 2023

Depth Corrected to 0 ft (MLLW)

Contour lines represent
1 foot difference

Not to Scale

North

Note: This sounding is not
intended to be used for
navigational purposes.
It is not guaranteed to be
completely accurate due
to constantly changing
conditions. For the latest
conditions call the
Harbormaster at
(831) 475-6161

BIENNIAL INSPECTION OF DREDGE “TWIN LAKES”

**INSPECTION HELD AT THE REQUEST OF SANTA CRUZ PORT DISTRICT
PERFORMED ON JULY 19TH, 2023
BY: BRAD ELLIS**

SCOPE OF SURVEY

This survey report represents the condition of the vessel as inspected by the surveyor on the date of survey. This survey report makes no representation and does not purport to describe any condition that may have changed since the date of the survey and the recommendations herein are limited to those that, in the opinion of this surveyor, are reasonably necessary and appropriate, based upon the conditions and circumstances as they existed at the time of the survey.

Unless otherwise specifically requested and provided for and noted in the survey report, this survey is founded on a comprehensive inspection subject to the following listed exceptions:

- If this survey report does not discuss a specific item, equipment, or machinery, it is not covered by the survey.
- Permanently mounted bulkheads, ceilings, paneling, and other portions of the vessel’s structure were not opened.
- Permanently mounted machinery, tanks and equipment were not dismantled to expose portions of the vessel ordinarily concealed.
- Propulsion machinery, auxiliaries, electrical and electronic circuits and equipment, tanks, tenders, plumbing systems and fittings, miscellaneous equipment, sails, and rigging were not analyzed, traced, tested, or opened for internal inspection.
- Borings and non-destructive test (NDT) procedures were not conducted to determine thickness or internal condition of structural members unless so noted.
- Woodwork or other parts of the structure that are covered, unexposed or inaccessible have not been inspected and have not been determined as being free from defects.
- No determination of stability characteristics is made, and no opinion is expressed unless otherwise noted.
- We are unaware of any significant potential environmental hazards associated with this equipment other than normal on-board fuel and lubes or cargo carried in normal commerce.
- All measurements are approximate.

MACHINERY & ELECTRICAL

- All machinery and electrical equipment visually appear to be in good condition and well maintained. Vessel was operating under shore power during the inspection to light engine and pump rooms. No machinery was functioned during the inspection.
 - Electrical connections and lines throughout vessel look to be in good condition and well maintained.
 - Hydraulic hoses throughout vessel look to be in good condition and well maintained.
 - Piping, valves and flanges look to the in good condition and well maintained.
-

GENERAL CONDITIONS

TOPSIDE

- All hatch covers show signs of light corrosion with some showing signs of heavy corrosion.
- Bolts and mounting brackets attaching pilot house to vessel deck show signs of corrosion.
- Deck edges in areas between hulls showing signs of heavy corrosion.
- Overall deck area in fair condition showing signs of light corrosion throughout the vessel.





UNDERWATER HULL

- Vessel was in water during the time of inspection.
- Areas of the hull visible below waterline show excessive and heavy growth of both hard and soft fouling.



FREEBOARD

- Areas above waterline in fair condition with signs of corrosion and wear to coatings present throughout the vessel.
- Fender mounting rings have heavy corrosion throughout the vessel.
- The bottom half of the fender mounting rings are not welded to vessel.
- Vessel mounting hardware show signs of corrosion



TANK INTERNALS

- Water found in forward and midship tanks.
- Light to moderate corrosion found in all tanks.
- Burnt coatings on sidershell internals where the top side of the fendering rings were welded to the hull.





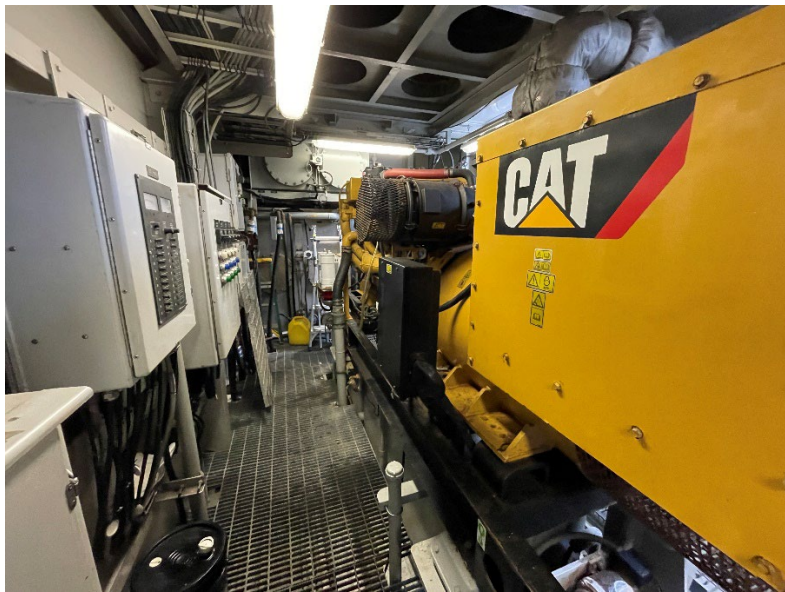
PUMP ROOM

- Deck and lower areas of sideshell in the pump room shows signs of corrosion.
- Signs of light corrosion throughout the pump room.



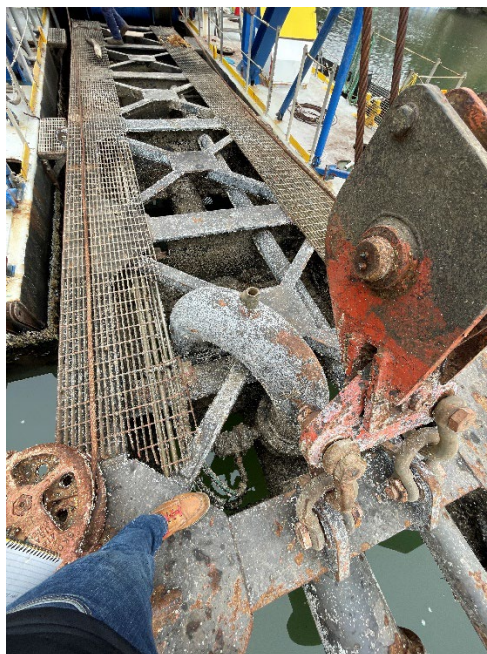
ENGINE ROOM

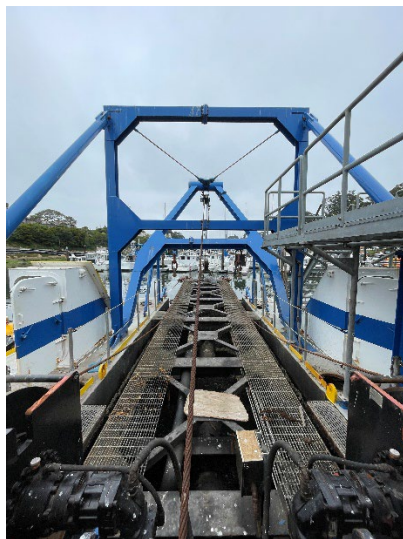
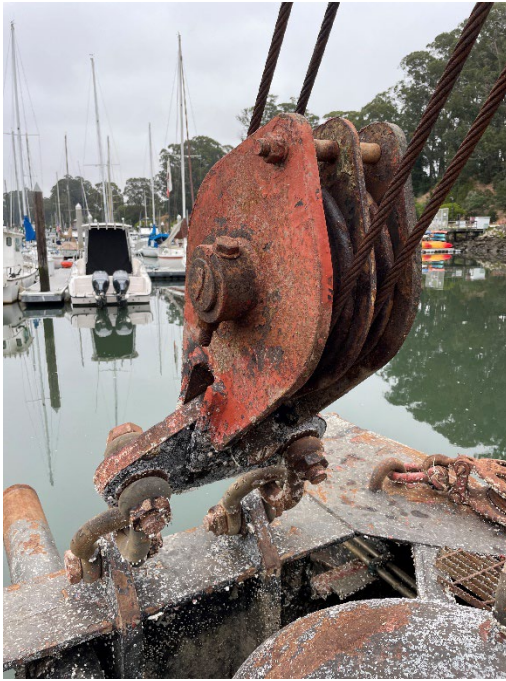
- Engine room looks to be in good overall condition and well maintained.



DREDGE LADDER

- Showing signs of light to moderate corrosion.
- Ladder heel pin housings show signs of wear and slop.
- Ladder winch block shows signs of heavy corrosion.
- Suction and jetting pipes show signs of heavy corrosion.
- Anodes roughly 60%-70% depletion.





SPUD & SPUD WELL

- Spud and spud well show signs of moderate to heavy corrosion.
- Spud wire and winch look to be in fair condition.



ANCHOR WINCHES

- Anchor winches look to be in fair condition.
- Wires show signs of moderate corrosion.
- Anchor blocks show signs of moderate corrosion.



DISCHARGE TREE

- Discharge tree and components look to be in fair condition
- Tree mounting brackets on the vessel show signs of excessive wear and damage



LADDER CATWALKS & SUCTION HEAD MOUNTING BRACKET

- Catwalks show signs of marine growth and light to moderate signs of corrosion throughout
- Suction head mounting bracket shows signs of marine growth and light corrosion throughout





REMARKS

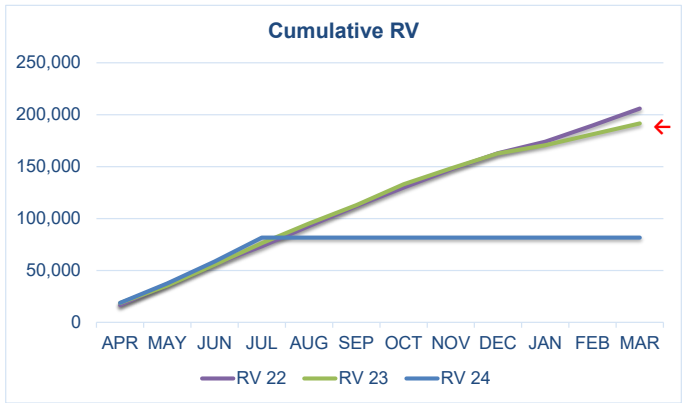
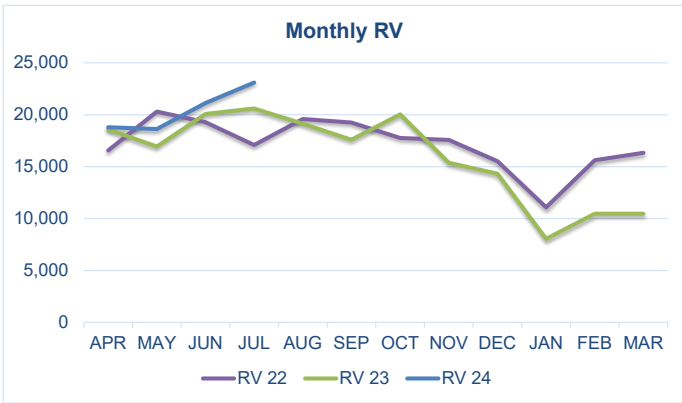
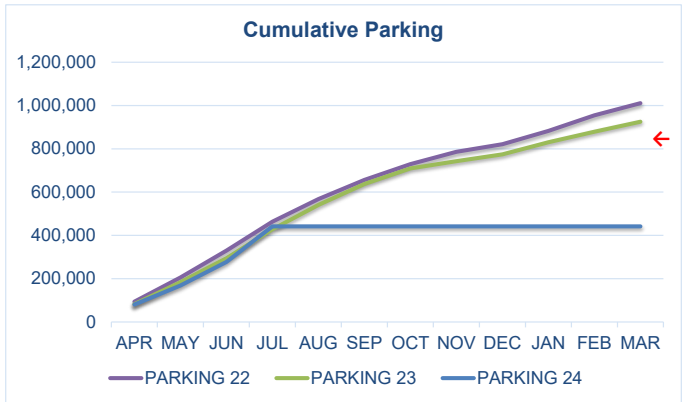
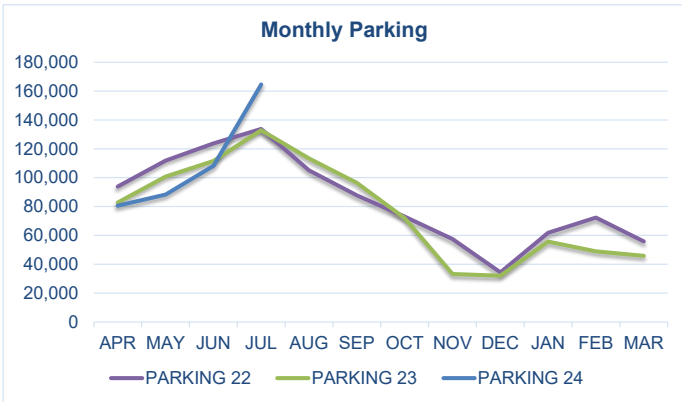
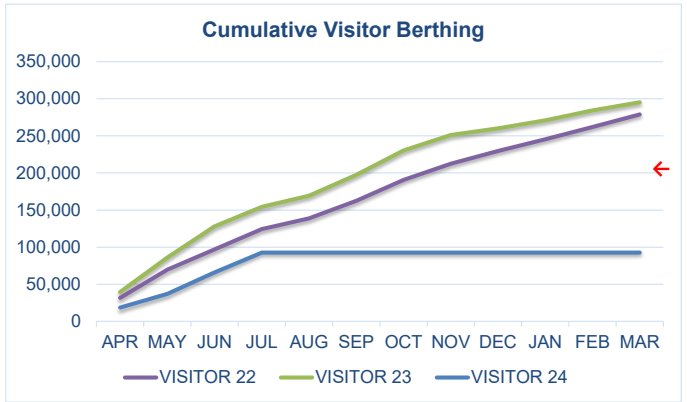
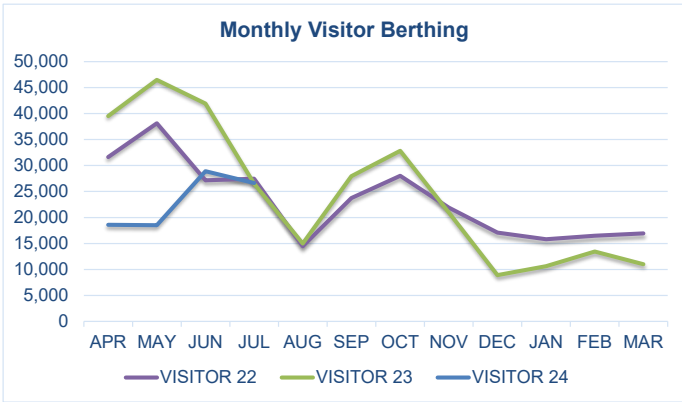
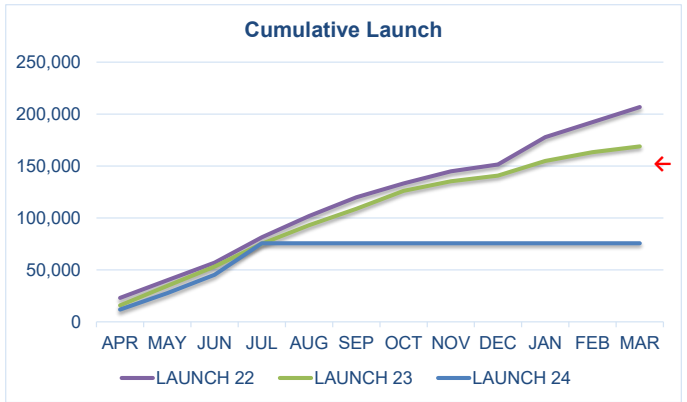
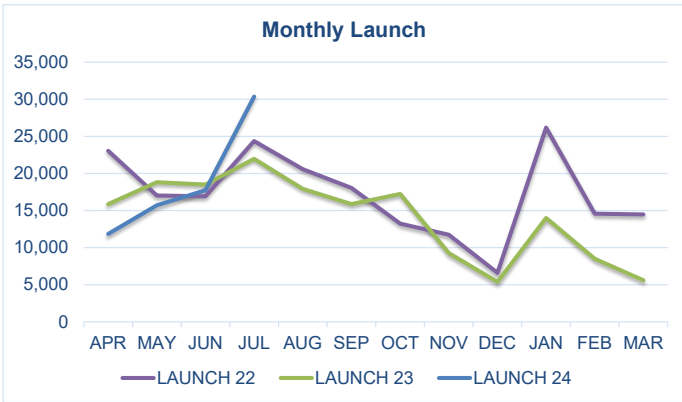
1. Vessel was afloat at time of inspection. No inspection of the bottom was conducted.
2. Additional photos are available upon request.

RECOMMENDATIONS

1. Drydock vessel for full cleaning and survey on underwater hull to include gauging.
2. Renew all coatings on the underwater hull, freeboard, deck and inside tanks and pump room where rust is present.
3. Renew all coatings on catwalks, ladder, suction head mounting bracket and components.
4. Replace deck hatch covers with raised style hatches to prevent water entering the tanks.
5. Weld bottom half of fendering mounts to hull and recoat.
6. Repair heel pins on ladder.
7. Repair mounting brackets for discharge tree.
8. Replace jetting and suction pipes on ladder.
9. Rebuild ladder block.
10. Replace anchor winch wires.
11. Repair and replace mounting bracket and hardware for pilot house.

Santa Cruz Port District
SEASONAL INCOME
 For the Four Months Ending July 31, 2023

FY24 Budget ←



Santa Cruz Port District
Monthly Budget Report
For the Four Months Ending July 31, 2023

Account	Description	YTD	FY24 BUDGET	% BUDGET	FY23 YTD	Variance
OPERATING INCOME						
000-000-000-0000-4000	Slip Rent Permanent	\$1,665,915	\$5,030,700	25%	\$1,611,445	\$54,470
000-000-000-0000-4002	Slip Rent Visitors	\$92,676	\$210,000	31%	\$154,454	(\$61,778)
000-000-000-0000-4003	Annual Slip Rent Discount	(\$312)	(\$1,225)	24%	(\$477)	\$165
000-000-000-0000-4006	Tenant Concession Rent	\$665,522	\$2,054,400	24%	\$687,582	(\$22,060)
000-000-000-0000-4008	Misc. Tenant Rent (Sewer)	\$22,569	\$135,000	13%	\$24,322	(\$1,753)
000-000-000-0000-4010	Launch Fees	\$75,643	\$155,000	29%	\$75,120	\$524
000-000-000-0000-4012	Liveaboard	\$35,122	\$75,000	36%	\$26,116	\$9,006
000-000-000-0000-4014	Catamaran Storage	\$9,500	\$26,000	27%	\$9,647	(\$147)
000-000-000-0000-4016	North Harbor Dry Storage	\$69,087	\$195,000	26%	\$66,212	\$2,874
000-000-000-0000-4018	7th Ave Dry Storage	\$40,961	\$122,000	25%	\$40,682	\$279
000-000-000-0000-4020	Waiting List	\$7,802	\$120,000	5%	\$7,700	\$102
000-000-000-0000-4024	Slip Leave Option		\$3,000	0%	(\$250)	\$250
000-000-000-0000-4026	Partnership Fees	\$11,068	\$30,000	29%	\$10,627	\$441
000-000-000-0000-4028	Sublease Fees	\$14,687	\$35,000	31%	\$15,171	(\$484)
000-000-000-0000-4030	Variable/Utility Fees	\$81,727	\$207,250	30%	\$71,339	\$10,388
000-000-000-0000-4032	Late Fees	\$18,387	\$50,000	28%	\$19,610	(\$1,224)
000-000-000-0000-4036	Citations	\$51,959	\$98,000	37%	\$37,039	\$14,920
000-000-000-0000-4040	Credit Card Convenience Charges	\$9,464	\$22,000	33%	\$8,666	\$798
000-000-000-0000-4100	Parking - Concession Lot	\$256,595	\$880,000	31%	\$235,099	\$21,496
000-000-000-0000-4102	Parking - Launch Area	\$12,424			\$21,440	(\$9,016)
000-000-000-0000-4104	Parking - Southwest	\$86,312			\$78,618	\$7,694
000-000-000-0000-4106	Parking - North	\$14,605			\$16,910	(\$2,305)
000-000-000-0000-4108	Parking - Southeast	\$57,788			\$60,868	(\$3,080)
000-000-000-0000-4118	Meter Permits	\$5,249			\$7,308	(\$2,060)
000-000-000-0000-4120	Slip Renter Parking Permits	\$8,700	\$26,000	25%	\$7,696	\$1,004
000-000-000-0000-4122	RV Parking	\$81,615	\$195,000	30%	\$76,182	\$5,433
000-000-000-0000-4200	Fuel Sales Gasoline	\$90,198	\$345,000	23%	\$212,797	(\$122,599)
000-000-000-0000-4202	Fuel Sales Diesel	\$117,197	\$465,000	9%	\$365,497	(\$248,300)
000-000-000-0000-4210	Wash Rack	\$3,530	\$6,500	31%	\$4,433	(\$904)
000-000-000-0000-4220	Boatyard Retail	\$7,181	\$16,500	31%	\$10,480	(\$3,299)
000-000-000-0000-4225	Boatyard Labor	\$479	\$750	26%	\$65	\$414
000-000-000-0000-4230	Boatyard Rental	\$925	\$3,000	27%	\$1,865	(\$940)
000-000-000-0000-4235	Boatyard Misc.	\$15,353	\$32,000	34%	\$15,494	(\$141)
000-000-000-0000-4240	Lay Days/Storage	\$39,726	\$140,000	22%	\$79,983	(\$40,257)
000-000-000-0000-4245	Vessel Haulout	\$61,761	\$132,000	38%	\$56,493	\$5,268
000-000-000-0000-4250	Vessel Berthing	\$11,945	\$32,000	28%	\$19,397	(\$7,451)
	OPERATING INCOME	\$3,743,358	\$10,840,875	35%	\$4,135,629	(\$392,271)

Santa Cruz Port District
Monthly Budget Report
For the Four Months Ending July 31, 2023

Account	Description	YTD	FY24 BUDGET	% BUDGET	FY23 YTD	Variance
EXPENSE SUMMARY BY PROGRAM						
	Administrative Services (110)	\$284,492	\$889,563	22%	\$282,128	\$2,364
	Finance & Purchasing (120)	\$56,698	\$239,618	17%	\$74,350	(\$17,652)
	Property Management (130)	\$258,316	\$842,315	23%	\$208,938	\$49,378
	Environmental & Permitting (140)	\$31,703	\$189,158	9%	\$24,456	\$7,247
	Port Commission Support (190)	\$23,057	\$78,653	23%	\$23,129	(\$73)
	Harbor Patrol (210)	\$248,188	\$863,451	21%	\$295,592	(\$47,404)
	Marina Management (220)	\$189,856	\$611,835	23%	\$213,284	(\$23,428)
	Rescue Services (230)	\$33,326	\$144,756	17%	\$33,687	(\$361)
	Parking Services (240)	\$146,757	\$384,271	26%	\$153,897	(\$7,140)
	Events (250)	\$4,530	\$33,179	10%	\$8,977	(\$4,446)
	Fuel Services (280)	\$144,776	\$516,338	16%	\$453,981	(\$309,205)
	Docks, Piers, Marine Structures (310)	\$251,858	\$679,068	28%	\$170,285	\$81,573
	Utilities (320)	\$26,835	\$109,072	17%	\$41,251	(\$14,416)
	Buildings (330)	\$137,082	\$465,185	22%	\$128,916	\$8,166
	Grounds (340)	\$297,433	\$865,519	26%	\$330,282	(\$32,849)
	Aeration (350)	\$16,430	\$59,229	21%	\$14,973	\$1,457
	Fishery Support (360)	\$3,282	\$17,024	15%	\$6,381	(\$3,099)
	Capital Projects (390)	\$177,384	\$363,503	7%	\$200,115	(\$22,730)
	Dredging Operations (400)	\$486,174	\$1,653,480	19%	\$561,022	(\$74,848)
	Boatyard Operations (500)	\$112,131	\$408,535	21%	\$144,095	(\$31,964)
	OPERATING EXPENSES	\$2,930,309	\$9,413,753	31%	\$3,369,738	(\$439,429)
	OPERATING PROFIT	\$813,049	\$1,427,122	57%	\$765,891	\$47,158
NON OPERATING INCOME/(EXPENSE)						
000-000-000-0000-4300	Harbor Services Charge	\$3,178	\$10,000	30%	\$450	\$2,728
000-000-000-0000-4308	Interest Income	\$190,001	\$125,000	48%	\$22,433	\$167,569
000-000-000-0000-4310	Other Income	\$30,617	\$85,000	33%	\$23,286	\$7,331
000-000-000-0000-4375	USACE Reimbursement		\$525,000	0%		\$0
000-000-000-0000-4405	Grants - DBAW	\$13,552	\$12,000	113%	\$6,944	\$6,608
000-000-000-0000-4406	County Rescue Contribution	\$25,000	\$50,000	50%	\$25,000	\$0
000-000-000-0000-4408	Waste Oil Grant	\$5,802	\$12,000	48%	\$7,408	(\$1,605)
000-000-000-0000-4500	Gain/(Loss) on Asset Disposal	\$3,050		0%		\$3,050
000-000-000-0000-4412	Tsunami Insurance Reimbursement		\$0	0%	\$270,000	(\$270,000)
000-000-000-0000-4600	Cash Over/Under	(\$580)		0%	(\$247)	(\$333)
000-000-000-0000-4900	Election Expense			0%	(\$127,578)	\$127,578
	Principal Debt Payments	(\$679,026)	(\$1,365,818)	9%	(\$654,290)	(\$24,736)
	Capital Improvement Program	(\$636,314)	(\$500,000)	45%	(\$108,096)	(\$528,218)
	Capitalized Expenses	(\$107,339)	(\$212,500)	45%	(\$76,226)	(\$31,113)
	Depreciation	(\$560,006)	\$0	0%	(\$560,006)	\$0
	NET INCOME/(LOSS)	(\$899,014)	\$167,804	(536%)	(\$405,033)	(\$493,982)



0000070-0000263 PDF 555495

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062

California CLASS

California CLASS

Average Monthly Yield: 5.2934%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
Port District Main	13,403,806.27	0.00	500,000.00	59,656.70	113,462.97	13,228,311.32	12,963,462.97
TOTAL	13,403,806.27	0.00	500,000.00	59,656.70	113,462.97	13,228,311.32	12,963,462.97



Port District Main

Account Summary

Average Monthly Yield: 5.2934%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	13,403,806.27	0.00	500,000.00	59,656.70	113,462.97	13,228,311.32	12,963,462.97

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
07/01/2023	Beginning Balance			13,403,806.27	
07/21/2023	Withdrawal		500,000.00		1270
07/31/2023	Income Dividend Reinvestment	59,656.70			
07/31/2023	Ending Balance			12,963,462.97	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
07/01/2023	0.00000000	5.2651%
07/02/2023	0.00000000	5.2651%
07/03/2023	0.000287454	5.2459%
07/04/2023	0.00000000	5.2461%
07/05/2023	0.000143541	5.2393%
07/06/2023	0.000143569	5.2403%
07/07/2023	0.000431046	5.2444%
07/08/2023	0.00000000	5.2444%
07/09/2023	0.00000000	5.2444%
07/10/2023	0.000143979	5.2552%
07/11/2023	0.000143889	5.2520%
07/12/2023	0.000144945	5.2905%
07/13/2023	0.000144529	5.2753%
07/14/2023	0.000433961	5.2799%
07/15/2023	0.00000000	5.2799%
07/16/2023	0.00000000	5.2799%
07/17/2023	0.000144735	5.2828%
07/18/2023	0.000144712	5.2820%
07/19/2023	0.000144794	5.2850%
07/20/2023	0.000144722	5.2824%
07/21/2023	0.000434838	5.2905%
07/22/2023	0.00000000	5.2905%
07/23/2023	0.00000000	5.2905%
07/24/2023	0.000144865	5.2876%
07/25/2023	0.000144666	5.2803%
07/26/2023	0.000144770	5.2841%
07/27/2023	0.000146536	5.3486%
07/28/2023	0.000446565	5.4332%
07/29/2023	0.00000000	5.4332%
07/30/2023	0.00000000	5.4332%
07/31/2023	0.000149159	5.4443%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
 P.O. Box 942809
 Sacramento, CA 94209-0001
 (916) 653-3001

[LAIF Home](#)
[PMIA Average](#)
[Monthly Yields](#)

SANTA CRUZ PORT DISTRICT

PORT DIRECTOR
 135 5TH AVENUE
 SANTA CRUZ, CA 95062

[Tran Type Definitions](#)

Account Number:

July 2023 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/14/2023	7/19/2023	QRD	1735417	N/A	SYSTEM	67,492.71

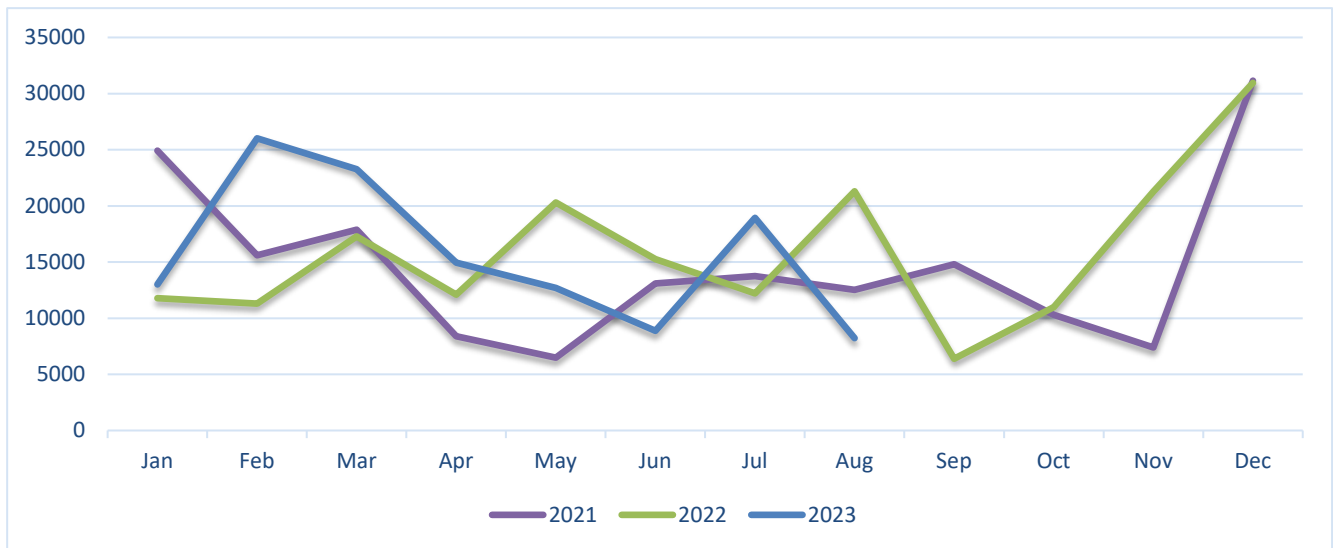
Account Summary

Total Deposit:	67,492.71	Beginning Balance:	219,082.93
Total Withdrawal:	0.00	Ending Balance:	286,575.64

Santa Cruz Port District
60 DAY DELINQUENT ACCOUNTS

The following accounts have balances 60 days delinquent as of August 17, 2023

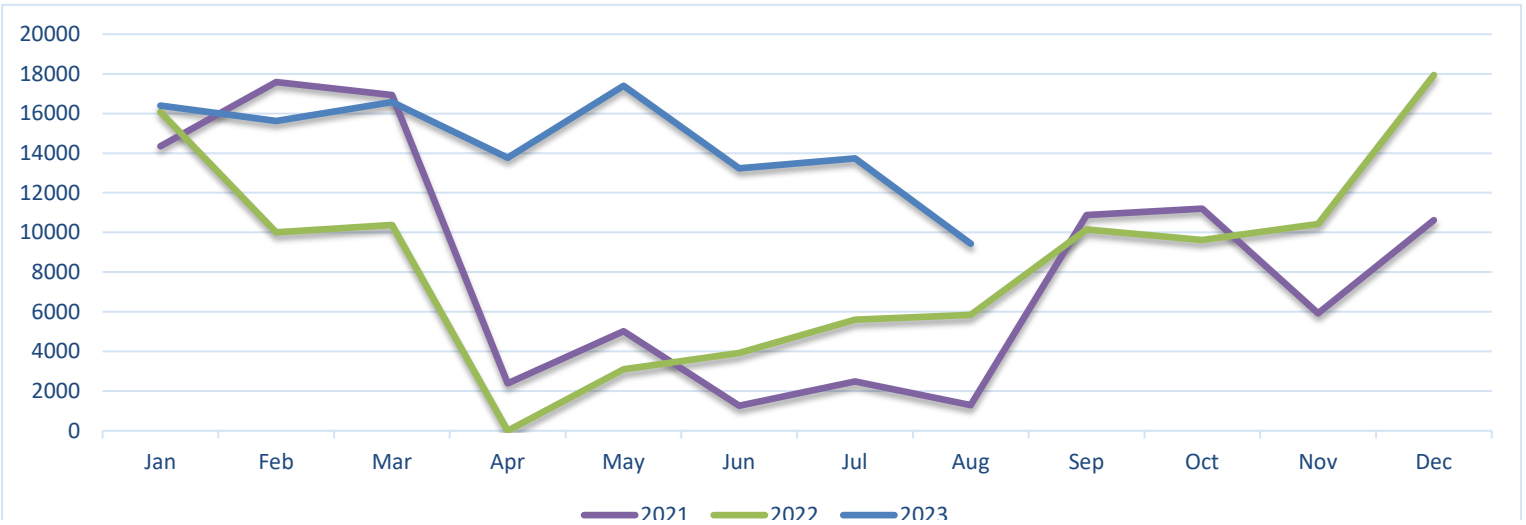
Account Number	Current Month	30 Day Balance	60 Day Balance	90 Day Balance	Total Balance
58883	1,496.90	1,162.36	188.26	0.00	2,826.69
57018	849.84	821.81	31.00	0.00	1,702.65
47585	483.95	481.31	52.46	0.00	1,017.72
47207	317.55	315.16	287.76	0.00	920.47
58520	184.57	183.27	156.96	0.00	524.80
58758	161.54	160.42	130.92	0.00	452.88
48170	89.19	88.67	63.14	0.00	241.00
59448	89.19	88.67	63.14	0.00	241.00
58702	92.02	88.92	9.16	0.00	190.10
59749	0.00	0.00	108.00	0.00	108.00
Total	\$ 3,764.75	\$ 3,390.59	\$ 1,090.80	\$ -	\$ 8,225.31



Santa Cruz Port District
90+ DAY DELINQUENT ACCOUNTS

The following accounts have balances 90 days delinquent or greater as of August 17, 2023

Account Number	Current Month	30 Day Balance	60 Day Balance	90+ Day Balance	Total Balance	Commercial Slip	Action
4134	1,146.24	1,165.81	1,112.97	949.76	4,374.78	X	Revoke
47438	688.16	682.78	715.07	632.98	2,718.99	X	Revoke
2002	427.57	424.30	421.03	348.79	1,621.69		Revoke
29726	-	-	-	420.21	420.21		Bad Debt
58302	67.15	67.15	104.55	56.92	295.77		Revoke
Total	\$ 2,329.12	\$ 2,340.04	\$ 2,353.62	\$ 2,408.66	\$ 9,431.44		





TO: Port Commission
FROM: Sean Rothwell, Assistant Harbormaster
DATE: August 3, 2023
SUBJECT: Harbor Patrol Incident Response Report – July 2023

Search and Rescue, Patrol Boat Response

- 7/6/23 Harbor Patrol responded to a report of a vessel in distress approximately ½ mile offshore in the area of Steamer Lane. Upon arrival, Harbor Patrol contacted a commercial fishing vessel that had become entangled with a marine research buoy. Harbor Patrol assisted in freeing the vessel. No damage reported. The responsible party for the buoy was notified.
- 7/8/23 Harbor Patrol responded to a report of two windsurfers in distress in the area of Greyhound Rock. Prior to arrival, the windsurfers self-rescued. Harbor Patrol returned to the harbor without incident.
- 7/11/23 Harbor Patrol responded to a report of an unattended capsized laser sailboat in the area of Rio Del Mar State Park Beach. Harbor Patrol recovered the vessel and towed it back to the harbor. The vessel owner was invoiced for the cost recovery.
- 7/11/23 Harbor Patrol responded to a report of a vessel in distress in the area of the Santa Cruz Municipal Wharf. Harbor Patrol conducted a search of the area. No signs of distress were found. Harbor Patrol returned to the Harbor without incident.
- 7/29/23 Harbor Patrol responded to a report of a missing child, last seen in the water in the area of Main Beach. Upon arrival, Harbor Patrol assisted with conducting a search of the area. The child was located on the beach. Harbor Patrol returned to the harbor without incident.

Crime Reports, Assist Outside Department, and Incident Reports

- 7/1/23 Harbor Patrol responded to a report of a medical emergency in the area of the concession parking lot. Upon arrival, it was determined that the victim had sustained a head injury after losing consciousness and collapsing. The victim was transported to Dominican Hospital by paramedics.
- 7/3/23 Harbor Patrol responded to a report of a dinghy operating erratically in the harbor entrance channel. Upon arrival, the vessel operator was taken into custody by Harbor Patrol for public intoxication and transported to Santa Cruz County Jail.
- 7/3/23 Harbor Patrol responded to a report of a subject who tripped and fell in the area of G-Dock. Upon arrival, Harbor Patrol assisted the victim who had sustained a leg injury during the fall. The victim was transported to Dominican Hospital by paramedics.

- 7/5/23 Harbor Patrol took an accident report after a parked vehicle was struck in the launch ramp lot. Minor damage reported. No suspect information.
- 7/5/23 Harbor Patrol responded to a report of a fuel spill in the area of G-Dock. The National Response Center was contacted, and staff deployed boom and absorbent pads around the suspected source vessel. Central Fire was contacted and cleared the scene. The fuel leak was determined to be from the suspected vessel, which was hauled out at the launch ramp for further inspection and repair. The vessel owner was invoiced for cost recovery.
- 7/9/23 Harbor Patrol responded to a report of a small brush fire in the area of Seabright Avenue and Murray Street. Upon arrival, Harbor Patrol deployed two portable fire extinguishers in an attempt to slow the spread of the fire. Santa Cruz Fire arrived on the scene and distinguished the fire.
- 7/15/23 Harbor Patrol responded to a report of two subjects trespassing onboard a vessel tied at the launch ramp. Both subjects were taken into custody by Harbor Patrol for trespassing and transported to Santa Cruz County Jail.

Parking Citations

July 2023 Parking Citations: 563

July 2023 Parking Citations: 537

Santa Cruz Port District
Port Commission Review Calendar / Follow-Up Items 2023-24

2023

January-March

- ✓ Committee Assignments for 2023
- ✓ Sea Scouts' Biannual Report
- ✓ FY 24 Budget
- ✓ Review 5-year CIP
- ✓ Slip Vacancy Biannual Report / Waiting List Statistics
- ✓ Form 700 Filing (due by 3/31 each year)
- ✓ Biennial Anti-Harassment/Anti-Discrimination Training
- ✓ Crow's Nest Beach Market Rent Review at Option Period Ending 4/30/2023
2 (5) year options to extend
- ✓ Intero Real Estate Rent Review at Option Period Ending 5/31/2023
1 (5) year option to extend

April-June

- Dredge Report 2022-24 (moved to August)

July-September

- ✓ Annual O'Neill Sea Odyssey Report (annual review of slip rent reduction. PC action Jul-07)
- Sea Scouts' Biannual Report
- Slip Vacancy Biannual Report / Waiting List Statistics
- Review of CalPERS Actuarial Valuation Report

October-December

- Mid Fiscal Year Review of CIP
- Annual Vessel Use List Review
- Annual Review of Business Use of Slips
- Ethics Training Update (due by year end)
- Port Commission Officers for 2024

Committee Review Items

- ✓ Comprehensive Review of Charter Fees and Public Benefit Discount Policy (January – April 2023)

2024

January-March

- Committee Assignments for 2024
- Sea Scouts' Biannual Report
- FY 25 Budget
- Review 5-year CIP
- Slip Vacancy Biannual Report / Waiting List Statistics
- Form 700 Filing (due by 3/31 each year)

April-June

- Café El Palomar Lease Exp. 7/31/2024
2 (5) year option to extend / rent review at first or second option period
- Biennial Update to Conflict-of-Interest Code

July-September

- Annual O'Neill Sea Odyssey Report (annual review of slip rent reduction. PC action Jul-07)
- Dredge Report 2023-24
- Sea Scouts' Biannual Report
- Slip Vacancy Biannual Report / Waiting List Statistics
- Review of CalPERS Actuarial Valuation Report

October-December

- Mid Fiscal Year Review of CIP
- Annual Vessel Use List Review
- Annual Review of Business Use of Slips
- Ethics Training Update (due by year end)
- Port Commission Officers for 2024

Future Calendar

- 7th and Brommer Property Assessment
- ABC End-Tie Review after Murray Street Bridge Retrofit
- Pedestrian Traffic Safety Improvements Review

Key

- Pending
- In process
- ✓ Done