

# Board of Harbor Commissioners

## Crescent City Harbor District

October 28, 2026

Regular Harbor Commission Meeting



# **Regular Meeting**

## **Board of Harbor Commissioners of the Crescent City Harbor District**

**Chair Rick Shepherd, Vice Chair John Evans**  
**Commissioner Gerhard Weber, Commissioner Dan Schmidt, Commissioner Annie Nehmer**

### **AGENDA**

**Date: Wednesday, October 28, 2026**

**Time: Open Session: 2:00 p.m.**

**Place: 101 Citizens Dock, Crescent City, CA, and via Zoom Webinar**

### **VIRTUAL MEETING OPTIONS**

#### **TO WATCH (via online)**

<https://us02web.zoom.us/j/6127377734>

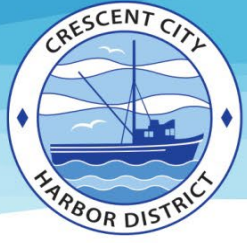
#### **TO LISTEN (via telephone)**

Dial (669) 900-6833, please enter 612 737 7734# (meeting ID)  
or, one tap mobile: +16699006833,,6127377734#



## **1. Preliminary Items**

- a. Call to Order**
- b. Roll Call**
- c. Pledge of Allegiance**



## **1. Preliminary Items**

### **d. General Public Comments**

*The general comment period is provided for subjects not included on the agenda but within the subject matter jurisdiction of the District. Each person is limited to a maximum of 3 minutes of speaking time. To maintain meeting decorum, Board members and staff should refrain from responding to statements or questions during this time, but may be available to follow-up with members of the public after the meeting.*



## **2. Consent Calendar:**

*Consent Calendar items are considered routine and will be approved by one motion. The public, staff, or Commissioners may request specific items be removed from the Consent Calendar for separate consideration.*

- a) Approve minutes of the October 14, 2026 Regular Meeting**
- b) Approve GHD invoice# 380-009291**
- c) Approve Kimley-Horn invoice# 37348137**
- d) Approve Mitchell Law Firm September invoice# 12300**

***Public Comment?***

|                                                                                                              |                               |
|--------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Regular Meeting Minutes of the<br/>Board of Harbor Commissioners of the Crescent City Harbor District</b> |                               |
| Harbor District Office, 101 Citizens Dock Road<br>Crescent City, CA 95531                                    | October 14, 2026<br>2:00 p.m. |



## **Board of Harbor Commissioners of the Crescent City Harbor District**

### **MINUTES**

***Regular Session, Wednesday, October 14th, 2026, at 2:00 P.M.***

*These minutes were prepared pursuant to Government Code Section 54953(c)(2) and CCHD Board Bylaws Section 7.15(a). These are "Action Minutes" that are limited to recording actions taken by the Board.*

***1) Roll Call. Commissioners Present: Schmidt, Evans, Weber, Shepherd***

Commissioner Nehmer joined for approximately the first half of the meeting via Zoom, but due to technical issues was unable to stay connected beyond the first half.

***2) Consent Calendar:***

***a)*** Approve minutes of the September 30, 2026 Special Meeting

***b)*** Approve Community System Solutions September invoices: #13116-02 HMGP, #701261-03 PIDP 2022, and #701262-03 PIDP 2024

Commissioner Evans made a motion to approve the Consent Calendar and Commissioner Weber seconded the motion.

**ACTION TAKEN:** MOTION PASSED

**AYES:** EVANS, WEBER, SCHMIDT, NEHMER, SHEPHERD // **NAYS:** NONE

**ABSENT:** NONE // **ABSTAIN:** NONE

***3) Consider RV Park update from Daniel Dahan, Managing Director of Crescent City Beach Village.***

***4) [3:00 PM] Review and discuss seawall and Citizens Dock Pier 1 funding and timeline. Receive reports from Community System Solutions and Kimley-Horn.***

***5) Consider and adopt Resolution No. 2026-18 to implement grant compliance recommendations from Cal OES, which were subsequently reviewed and revised by District Counsel. The Resolution will adopt a revised Finance & Administration Manual; adopt a Standard Form Professional Services Agreement with delegation to District Counsel; confirm***

***the Kimley-Horn agreement (Resolution 2026-15); and adopt a revised Records Management Handbook and Retention Schedule.***

Commissioner Evans made a motion to adopt Resolution 2026-18. Commissioner Weber seconded the motion.

**ACTION TAKEN: MOTION PASSED**

**AYES:** EVANS, WEBER, SCHMIDT, SHEPHERD // **NAYS:** NONE

**ABSENT:** NEHMER // **ABSTAIN:** NONE

***6) Consider and adopt Resolution No. 2026-19 approving the Hoist and Dock Lease with Dandy Fish Company, Inc. and Long Fisheries Inc. for the premises at 100 Neptune Way; authorizing the CEO/Harbormaster, with District Counsel's approval as to form, to finalize and execute the lease with nonsubstantive changes; and adopting the lease as the District's Standard Form Hoist and Dock Lease, with authority for District Counsel, in consultation with the CEO/Harbormaster, to adapt it for Caito Fisheries, LCZ Unloaders, and other hoist operators to promote a fair and consistent lease structure, subject to Board approval of future leases and material departures except as otherwise separately authorized.***

This agenda item was continued to the next meeting.

- 7) Communications, Reports, and Directions to Staff***  
***a. Harbor Commissioner & Committee Reports***  
***b. CEO/Harbormaster Report***  
***c. CPRA Update***

***8) MEETING ADJOURNMENT***

***Attested by:***

\_\_\_\_\_  
*Justin Hanks*  
*Clerk of the Board*



**GHD Inc.**  
T 707 523 1010 W www.ghd.com

**Company Registration**  
Tax Identification Number: 98-0425935

**Crescent City Harbor District**  
**101 Citizens Dock Road**  
**Crescent City, CA 95531**  
**United States of America**

**Invoice :** 380-0099291  
**Invoice Date :** 10/13/2026  
**Project :** 12683907  
**Project Name :** CCHD Structural Engineering  
Inspection  
**Purchase Order # :** CCHD Structural

**For Professional Services Rendered Through 9/30/2026**

Attention: Mike Rademaker

|                                      | Fee       | Available | Billings  |           |          |
|--------------------------------------|-----------|-----------|-----------|-----------|----------|
|                                      |           |           | To Date   | Previous  | Current  |
| 1 - Meetings and Project Management  | 9,766.00  | 4,506.85  | 6,352.45  | 5,259.15  | 1,093.30 |
| <i>Rate Labor</i>                    | 1,073.30  |           |           |           |          |
| <i>Unit Rate Expenses</i>            | 20.00     |           |           |           |          |
| 2 - On-Site Structural Investigation | 14,725.00 | 4,167.29  | 10,557.71 | 10,557.71 | 0.00     |
| 3 - Structural Investigation Report  | 60,432.00 | 30,782.80 | 35,551.20 | 29,649.20 | 5,902.00 |
| <i>Rate Labor</i>                    | 5,662.00  |           |           |           |          |
| <i>Unit Rate Expenses</i>            | 240.00    |           |           |           |          |
| 4 - Marina Utility Damage Assessment | 27,689.00 | 12,119.84 | 19,548.69 | 15,569.16 | 3,979.53 |
| <i>Rate Labor</i>                    | 2,841.75  |           |           |           |          |
| <i>Expenses</i>                      | 955.03    |           |           |           |          |
| <i>Unit Rate Expenses</i>            | 182.75    |           |           |           |          |
| <i>Total Expenses</i>                | 1,137.78  |           |           |           |          |

|                             |                      |
|-----------------------------|----------------------|
| <b>Current Billings</b>     | <u>10,974.83</u>     |
| <b>Amount Due This Bill</b> | <b>USD 10,974.83</b> |

**Total Fee :** 112,612.00  
**To Date Billings :** 72,010.05  
**Total Remaining :** 40,601.95

**Remit EFT Payments To:**

|                                   |                                                       |
|-----------------------------------|-------------------------------------------------------|
| <b>Account number</b>             | 220889651                                             |
| <b>ABA number</b>                 | 022000020                                             |
| <b>Please email remittance to</b> | usremittance@ghd.com                                  |
| <b>Please remit checks to</b>     | GHD Inc.<br>Dept. LA 23922<br>Pasadena, CA 91185-3922 |

1 - Meetings and Project Management

Labour

Rate Labor

| Class / Employee                  | Date      | Hours | Rate     | Amount   |
|-----------------------------------|-----------|-------|----------|----------|
| Project Support 5                 |           |       |          |          |
| Miguel Ortiz                      |           |       |          |          |
|                                   | 8/31/2026 | 1.70  | 143.0000 | 243.10   |
|                                   | 9/2/2026  | 1.20  | 143.0000 | 171.60   |
|                                   | 9/22/2026 | 0.10  | 143.0000 | 14.30    |
| Total Miguel Ortiz                |           | 3.00  |          | 429.00   |
| Sebastian Lopez                   | 9/7/2026  | 0.10  | 143.0000 | 14.30    |
| Total Project Support 5           |           | 3.10  |          | 443.30   |
| Senior Technical Director 3       |           |       |          |          |
| Stephanie Gould                   |           |       |          |          |
|                                   | 9/17/2026 | 0.50  | 252.0000 | 126.00   |
|                                   | 9/22/2026 | 0.50  | 252.0000 | 126.00   |
|                                   | 9/29/2026 | 0.50  | 252.0000 | 126.00   |
|                                   | 9/30/2026 | 1.00  | 252.0000 | 252.00   |
| Total Stephanie Gould             |           | 2.50  |          | 630.00   |
| Total Senior Technical Director 3 |           | 2.50  |          | 630.00   |
| Total Rate Labor                  |           |       |          | 1,073.30 |
| Total Labour                      |           |       |          | 1,073.30 |

Expenses

Unit Rate Expenses

| Account / Unit / Vendor                              | Quantity | Rate   | Amount   |
|------------------------------------------------------|----------|--------|----------|
| Office Supplies & Consumables (UP)                   |          |        |          |
| Associated Project Charges                           |          |        |          |
| Stephanie Gould                                      | 2.50     | 8.0000 | 20.00    |
| Total Office Supplies & Consumables (UP)             |          |        | 20.00    |
| Total Unit Rate Expenses                             |          |        | 20.00    |
| Total Expenses                                       |          |        | 20.00    |
| Total Bill Task: 1 - Meetings and Project Management |          |        | 1,093.30 |

3 - Structural Investigation Report

Labour

Rate Labor

| Class / Employee      | Date      | Hours | Rate     | Amount   |
|-----------------------|-----------|-------|----------|----------|
| Professional 2        |           |       |          |          |
| Nicolas Tortora       |           |       |          |          |
|                       | 9/9/2026  | 3.75  | 179.0000 | 671.25   |
|                       | 9/10/2026 | 2.75  | 179.0000 | 492.25   |
|                       | 9/11/2026 | 1.75  | 179.0000 | 313.25   |
|                       | 9/14/2026 | 4.00  | 179.0000 | 716.00   |
|                       | 9/15/2026 | 2.25  | 179.0000 | 402.75   |
|                       | 9/21/2026 | 2.00  | 179.0000 | 358.00   |
|                       | 9/22/2026 | 5.00  | 179.0000 | 895.00   |
|                       | 9/23/2026 | 4.50  | 179.0000 | 805.50   |
| Total Nicolas Tortora |           | 26.00 |          | 4,654.00 |
| Total Professional 2  |           | 26.00 |          | 4,654.00 |
| Technical Director 2  |           |       |          |          |
| Cody Cruz             |           |       |          |          |
|                       | 9/15/2026 | 0.50  | 252.0000 | 126.00   |

Technical Director 2

|                            |           |       |          |          |
|----------------------------|-----------|-------|----------|----------|
| Cody Cruz                  | 9/22/2026 | 1.50  | 252.0000 | 378.00   |
|                            | 9/30/2026 | 2.00  | 252.0000 | 504.00   |
|                            |           | ----- |          | -----    |
| Total Cody Cruz            |           | 4.00  |          | 1,008.00 |
|                            |           | ----- |          | -----    |
| Total Technical Director 2 |           | 4.00  |          | 1,008.00 |

Total Rate Labor

5,662.00

Total Labour

5,662.00

Expenses

Unit Rate Expenses

| Account / Unit / Vendor                  | Quantity | Rate   | Amount |
|------------------------------------------|----------|--------|--------|
| Office Supplies & Consumables (UP)       |          |        |        |
| Associated Project Charges               |          |        |        |
| Cody Cruz                                | 4.00     | 8.0000 | 32.00  |
| Nicolas Tortora                          | 26.00    | 8.0000 | 208.00 |
|                                          | -----    |        | -----  |
| Total Associated Project Charges         | 30.00    |        | 240.00 |
|                                          |          |        | -----  |
| Total Office Supplies & Consumables (UP) |          |        | 240.00 |

Total Unit Rate Expenses

240.00

Total Expenses

240.00

Total Bill Task: 3 - Structural Investigation Report

5,902.00

4 - Marina Utility Damage Assessment

Labour

Rate Labor

| Class / Employee                  | Date      | Hours | Rate     | Amount   |
|-----------------------------------|-----------|-------|----------|----------|
| Senior Technical Director 1       |           |       |          |          |
| Marc Percher                      | 9/1/2026  | 3.00  | 353.0000 | 1,059.00 |
|                                   | 9/29/2026 | 1.00  | 353.0000 | 353.00   |
|                                   | 9/30/2026 | 0.50  | 353.0000 | 176.50   |
|                                   |           | ----- |          | -----    |
| Total Marc Percher                |           | 4.50  |          | 1,588.50 |
|                                   |           | ----- |          | -----    |
| Total Senior Technical Director 1 |           | 4.50  |          | 1,588.50 |
| Senior Technical Director 2       |           |       |          |          |
| Jeff Knauer                       | 9/1/2026  | 1.00  | 277.0000 | 277.00   |
|                                   | 9/2/2026  | 0.75  | 277.0000 | 207.75   |
|                                   | 9/10/2026 | 0.50  | 277.0000 | 138.50   |
|                                   |           | ----- |          | -----    |
| Total Jeff Knauer                 |           | 2.25  |          | 623.25   |
|                                   |           | ----- |          | -----    |
| Total Senior Technical Director 2 |           | 2.25  |          | 623.25   |
| Senior Technical Director 3       |           |       |          |          |
| Stephanie Gould                   | 8/31/2026 | 0.50  | 252.0000 | 126.00   |
|                                   | 9/4/2026  | 0.50  | 252.0000 | 126.00   |
|                                   | 9/10/2026 | 0.50  | 252.0000 | 126.00   |
|                                   | 9/17/2026 | 1.00  | 252.0000 | 252.00   |
|                                   |           | ----- |          | -----    |
| Total Stephanie Gould             |           | 2.50  |          | 630.00   |
|                                   |           | ----- |          | -----    |
| Total Senior Technical Director 3 |           | 2.50  |          | 630.00   |

Total Rate Labor

2,841.75

Total Labour

2,841.75

Expenses

Expenses

| Vendor | Doc Number | Date | Cost | Multiplier | Amount |
|--------|------------|------|------|------------|--------|
|--------|------------|------|------|------------|--------|

Becca Keating

|              |           |        |        |        |
|--------------|-----------|--------|--------|--------|
| 0002397661   | 8/21/2026 | 2.00   | 1.1500 | 2.30   |
| 0002397661   | 8/22/2026 | 2.00   | 1.1500 | 2.30   |
| ER0000924822 | 8/26/2026 | 23.65  | 1.1500 | 27.20  |
| ER0000924822 | 8/26/2026 | 481.58 | 1.1500 | 553.82 |
| ER0000924822 | 8/26/2026 | 44.73  | 1.1500 | 51.44  |
| ER0000924822 | 8/28/2026 | 15.74  | 1.1500 | 18.10  |
| ER0000924822 | 8/28/2026 | 60.04  | 1.1500 | 69.05  |
| ER0000925382 | 8/27/2026 | 22.40  | 1.1500 | 25.76  |
|              |           | -----  | -----  | -----  |
|              |           | 652.14 |        | 749.97 |

Total Becca Keating

Enterprise Holdings, Inc.

|              |           |        |        |        |
|--------------|-----------|--------|--------|--------|
| VR0001005308 | 8/28/2026 | 176.31 | 1.1500 | 202.76 |
|--------------|-----------|--------|--------|--------|

Marc Percher

|            |           |      |        |      |
|------------|-----------|------|--------|------|
| 0002397661 | 8/20/2026 | 2.00 | 1.1500 | 2.30 |
|------------|-----------|------|--------|------|

|                |        |
|----------------|--------|
| Total Expenses | 955.03 |
|----------------|--------|

Unit Rate Expenses

Account / Unit / Vendor

Quantity

Rate

Amount

Employee - Mileage

Mileage

|                 |        |        |        |
|-----------------|--------|--------|--------|
| Stephanie Gould | 150.00 | 0.7250 | 108.75 |
|-----------------|--------|--------|--------|

Office Supplies & Consumables (UP)

Associated Project Charges

|                 |      |        |       |
|-----------------|------|--------|-------|
| Jeff Knauer     | 2.25 | 8.0000 | 18.00 |
| Marc Percher    | 4.50 | 8.0000 | 36.00 |
| Stephanie Gould | 2.50 | 8.0000 | 20.00 |
|                 |      | -----  | ----- |
|                 |      | 9.25   | 74.00 |

Total Associated Project Charges

Total Office Supplies & Consumables (UP)

74.00

|                          |        |
|--------------------------|--------|
| Total Unit Rate Expenses | 182.75 |
|--------------------------|--------|

Total Expenses

1,137.78

Total Bill Task: 4 - Marina Utility Damage Assessment

3,979.53

Total Project: 12683907 - CCHD Structural Engineering Inspection

10,974.83



October 6, 2026

Crescent City Harbor District  
101 Citizens' Dock Road  
Crescent City, CA 95531

Attn: Kristina Hanks (Harbor Administration)

**Re: Monthly Invoice for Professional Services**  
**Crescent City Harbor District - Project Management Services**  
Kimley-Horn Project No. 297057001  
Invoice No. 37348137 | Billing Period: 09/30/2026

Dear Ms. Hanks:

Enclosed is Kimley-Horn's invoice for project management services provided to the Crescent City Harbor District. Work completed to date includes the following:

- **Team Coordination and Meetings:** Coordination with the project team and holding kickoff meetings, including rescheduling, agenda preparation, board presentation drafting, and internal background meetings, were prioritized.
- **SMARTS Platform and Data Management:** The SMARTS platform was set up and populated with project data. Discussions and regrouping were conducted for platform usage, along with efforts to review data gaps, prepare data gap memos, and organize associated matrices.
- **Document Reviews:** Document reviews, including file reviews for data gap memos, metrics, and seaport CAD file updates, were done. Updates to seaport area data tables and figures were also completed as part of the data gap review process.
- **Value Engineering:** Coordination and calls regarding value engineering were held, followed by associated markups, figures, and data reviews. Figures for value engineering were prepared, including those for site visits and kickoff events.

#### **Allocation of Charges - PIDP Grant Program Funding**

As requested by the District, all charges on the enclosed invoice have been separated on a 50/50 basis between the 2022 PIDP grant program and the 2024 PIDP grant program, as summarized below:

| Funding Source              | Allocation  | Amount             |
|-----------------------------|-------------|--------------------|
| 2022 PIDP Grant Program     | 50%         | \$13,503.79        |
| 2024 PIDP Grant Program     | 50%         | \$13,503.78        |
| <b>Total Invoice Amount</b> | <b>100%</b> | <b>\$27,007.57</b> |

The same 50/50 allocation has been applied to each charge category so the invoice can be readily reconciled and reported against each grant.

Please contact me at 562.363.5051 or [jerry.holcomb@kimley-horn.com](mailto:jerry.holcomb@kimley-horn.com) with any questions.

Sincerely,

**KIMLEY-HORN AND ASSOCIATES, INC.**



Jerry Holcomb, PE  
Project Manager | Coasts & Waterfronts

Enclosure: Invoice No.

cc: Mike Rademaker, CEO/Harbormaster, Crescent City Harbor District  
Mike Bahr, CSS Grants

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.  
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104  
 Account Number: 2073089159554  
 ABA#: 121000248

Include invoice # in memo line

Please email ACH payment details to [payments@kimley-horn.com](mailto:payments@kimley-horn.com) for proper payment application

CRESCENT CITY HARBOR DISTRICT  
 101 CITIZENS DOCK RD  
 CRESCENT CITY, CA 95531

Invoice Amount: \$27,007.57

Invoice No: 37348137  
 Invoice Date: Sep 30, 2026

Federal Tax Id: 56-0885615  
 For Services Rendered through Sep 30, 2026

Project No: 297057001.3  
 Project Name: CRESCENT CITY HARBOR DIST  
 Project Manager: HOLCOMB, JERRY

Client Reference: DATED JULY 1 2026

### HOURLY NOT TO EXCEED

| Description                                                | Contract Value | % Billed to Date | Amount Billed to Date | Remaining Contract Value | Previous Amount Billed | Current Amount Due |
|------------------------------------------------------------|----------------|------------------|-----------------------|--------------------------|------------------------|--------------------|
| TASK 1 - PRE-CONSTRUCTION PLANNING AND DESIGN COORDINATION | 221,859.34     | 14.86%           | 32,964.07             | 188,895.27               | 5,956.50               | 27,007.57          |
| TASK 2 - BID PHASE SERVICES                                | 97,242.54      | 0.00%            | 0.00                  | 97,242.54                | 0.00                   | 0.00               |
| 99OFFICE EXPENSE                                           | 0.00           |                  | 0.00                  | 0.00                     | 0.00                   | 0.00               |
| OTHER DIRECT COSTS                                         | 30,898.12      | 0.00%            | 0.00                  | 30,898.12                | 0.00                   | 0.00               |
| Subtotal                                                   | 350,000.00     | 9.42 %           | 32,964.07             | 317,035.93               | 5,956.50               | 27,007.57          |
| Total HOURLY NOT TO EXCEED                                 |                |                  |                       |                          |                        | 27,007.57          |

Total Invoice: \$27,007.57

CRESCENT CITY HARBOR DISTRICT  
101 CITIZENS DOCK RD  
CRESCENT CITY, CA 95531

Invoice No: 37348137  
Invoice Date: Sep 30, 2026  
Project No: 297057001.3  
Project Name: CRESCENT CITY HARBOR DIST  
Project Manager: HOLCOMB, JERRY

### HOURLY NOT TO EXCEED

| Task                                                             | Description             | Qty Hours | Billing Rate | Current Amount Due |
|------------------------------------------------------------------|-------------------------|-----------|--------------|--------------------|
| TASK 1 - PRE-CONSTRUCTION PLANNING AND DESIGN COORDINATION       | ANALYST II              | 75.5      | 189.75       | 14,326.13          |
|                                                                  | PIC                     | 3.5       | 420.97       | 1,473.40           |
|                                                                  | PM                      | 29.0      | 288.91       | 8,378.39           |
|                                                                  | PROFESSIONAL            | 7.0       | 245.71       | 1,719.97           |
|                                                                  | SENIOR PROFESSIONAL II  | 2.0       | 351.55       | 703.10             |
|                                                                  | SENIOR PROFESSIONAL III | 1.0       | 406.58       | 406.58             |
| TOTAL TASK 1 - PRE-CONSTRUCTION PLANNING AND DESIGN COORDINATION |                         | 118.0     |              | 27,007.57          |
| TOTAL LABOR AND EXPENSE DETAIL                                   |                         |           |              | 27,007.57          |

*This page is for informational purposes only. Please pay amount shown on cover page.*



## THE MITCHELL LAW FIRM, LLP

426 First Street  
Eureka, CA 95501  
Phone: (707) 443-5643  
mitchelllawfirm.com

### INVOICE

Invoice # 12300  
Date: 09/30/2026  
Due On: 10/30/2026

Crescent City Harbor District  
101 Citizens Dock Rd.  
Crescent City, CA 95531

**25-058 CRESCENT CITY HARBOR DIS.- RTP**

**25-058 CRESCENT CITY HARBOR DIS.- RTP**

| Attorney | Date       | Notes | Quantity | Rate     | Total      |
|----------|------------|-------|----------|----------|------------|
| RTP      | 09/01/2026 |       | 0.10     | \$250.00 | \$25.00    |
| RTP      | 09/02/2026 |       | 0.10     | \$250.00 | \$25.00 -  |
| RTP      | 09/03/2026 |       | 0.50     | \$250.00 | \$125.00 - |
| RTP      | 09/03/2026 |       | 0.30     | \$250.00 | \$75.00 -  |
| RTP      | 09/03/2026 |       | 0.10     | \$250.00 | \$25.00 -  |
| RTP      | 09/03/2026 |       | 0.20     | \$250.00 | \$50.00 -  |
| RTP      | 09/04/2026 |       | 0.10     | \$250.00 | \$25.00    |

|          |            |      |            |          |   |
|----------|------------|------|------------|----------|---|
| RTP      | 09/18/2026 | 0.80 | \$250.00   | \$200.00 | - |
| RTP      | 09/21/2026 | 0.50 | \$250.00   | \$125.00 | - |
| RTP      | 09/21/2026 | 0.30 | \$250.00   | \$75.00  | - |
| RTP      | 09/21/2026 | 0.10 | \$250.00   | \$25.00  | - |
| RTP      | 09/21/2026 | 0.10 | \$250.00   | \$25.00  | - |
| RTP      | 09/22/2026 | 0.10 | \$250.00   | \$25.00  | - |
| RTP      | 09/25/2026 | 3.50 | \$250.00   | \$875.00 | - |
| RTP      | 09/28/2026 | 0.10 | \$250.00   | \$25.00  | - |
| RTP      | 09/28/2026 | 0.60 | \$250.00   | \$150.00 | - |
| RTP      | 09/29/2026 | 3.50 | \$250.00   | \$875.00 | - |
| RTP      | 09/29/2026 | 0.10 | \$250.00   | \$25.00  | - |
| RTP      | 09/29/2026 | 0.10 | \$250.00   | \$25.00  | - |
| RTP      | 09/30/2026 | 0.10 | \$250.00   | \$25.00  | - |
| RTP      | 09/30/2026 | 0.10 | \$250.00   | \$25.00  | - |
| Subtotal |            |      | \$2,850.00 |          |   |
| Total    |            |      | \$2,850.00 |          |   |



3. **Receive an informational report concerning a proposed grant application to the California Department of Parks and Recreation for the development of public recreational facilities on District property leased to CCBV, together with proposed improvements to provide ADA-accessible public access to South Beach.**

***Public Comment?***



**October 28, 2026**

**To: Mike Rademaker, Crescent City Harbor District  
CEO/Harbormaster, and the Crescent City Harbor District  
Board of Harbor Commissioners**

**From: Mike Bahr, CEO, Community System Solutions**

**Board Agenda Item: Report on Statewide Park Program Grant Application**

## **Background**

This agenda item is to provide the Board of Harbor Commissioners an overview of applying for a Statewide Park Program Grant (SPP Grant) to construct public-access recreation items on the Harbor property on Starfish Way leased by Crescent City Beach Village (CCBV), the parcel that has been used for boat storage.

Included in the memo is a summary of the SPP Grant, deadlines for the application, proposed project elements, and an action item for a future Board meeting.

This is a discussion and informational item only. This item will be brought back to the Board at its next meeting to adopt the resolution authorizing submittal of the application.

## **Description of Grant, Deadlines for Application**

The Statewide Park Development and Community Revitalization Program is funded by the State of California through the Proposition 4 Climate Bond. The SPP Grant, which is part of that program, seeks to add high-quality outdoor spaces and recreation to the State of California, while protecting natural and cultural resources.

Eligible entities for the grant are local government agencies, including special districts.

If the Harbor District is awarded the funds, the Starfish Way parcel leased to CCBV would be transformed with multiple recreation opportunities open to the public.

The deadline for this application is December 17, 2026.

If CCHD is selected for this grant, it would be awarded in summer 2027, with the end of the grant performance period being December 30, 2030. The Harbor would be responsible for managing the grant and selecting contractors and vendors through competitive processes.

## Summary of Project Elements

The list of items to be considered for inclusion was arrived at through two processes: 1) a public process with community meetings; 2) priorities of the leaseholder based on research of the top recreation activities wanted by travelers.

Almost all the items chosen for the project were identified during the public meetings held in July 2025, as things the public would like to see at the Harbor.

- Miniature Golf Course
- Food Court with Coffee Shop; Ice Cream; Fair Food – Hot Dogs, Hamburgers; etc.
- Picnic Area with Barbecues
- Outdoor Recreation & Performance Area
- Indoor Recreation & Meeting Area
- Dog Park with Dog Washing Station
- ADA Boardwalk along Site Parallel to Coastal Trail
- Public Seating Areas
- Landscaping and Lighting
- Security Camera System
- Public Art by Local Artists
- ADA Walkway and Accessible Ramp to South Beach

Attached is a draft scale design showing the proposed layout of the project elements. Also attached is a draft design of a wheelchair ramp to South Beach.

Recreational activities that charge fees or sell items, like a food court, are eligible for grant funding, as long as they are available to all members of the public.

Any revenue generated by the project elements would be shared with the Harbor District under the terms of the lease with CCBV.

The grant requires a 30-year operation and maintenance period. For the items on the CCBV-leased property, operation and maintenance would be required to be done by CCBV. For the ADA walkway/wheelchair ramp to South Beach, operation and maintenance would be required to be done by CCHD.

The amount of funds that will be applied for is still being determined, as we are still gathering cost estimates for all of the project elements. The SPP Grant can award up to \$8.5 million per application. The grant does not require a match; any project costs beyond the grant award would be supplied by CCBV.

### **Grant Contract Obligations if Awarded and the CCBV Lease**

If the grant is awarded, the District would be accountable to State Parks for 30 years for certain grant conditions, and so the District would need to retain full control of the property and obtain State approval before assigning its grant compliance obligations to CCBV. In that event, before the grant contract is signed, the CCBV lease would be amended as appropriate, subject to Board approval.

### **Authorizing Resolution Form**

For the SPP application submittal, an Authorizing Resolution Form will be required from the Board. Attached is the blank form for your review. It will be brought back to the Board in November for adoption.

### **Attachments**

- Draft of the Proposed Layout
- Draft Design of a Wheelchair Ramp to South Beach
- Authorizing Resolution Form



Dog Park  
40' x 40'

Rec Room  
50' x 30'

Mini Golf Course  
~17,000 Sq Ft  
~150' x 115'

BBQ Area  
50' x 50'

Stage and  
Event Space

Mini Golf  
Kiosk and  
Queue  
Area

Food Court  
~60' x 115'

Future  
Addition to  
Port o' Pints  
20' wide

removable driveway  
section

removable driveway  
section

100'

50'

10'

25'

100'





California Natural Resources Agency  
DEPARTMENT OF PARKS AND RECREATION  
Office of Grants and Local Services

## AUTHORIZING RESOLUTION FORM

**RESOLUTION of the (A)**\_\_\_\_\_ **of**  
**(B)**\_\_\_\_\_ **Approving the Application for (C)**\_\_\_\_\_.

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the (D)\_\_\_\_\_ Grant Program, setting up necessary procedures governing the application; and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the Applicant to certify by resolution the approval of the application before submission of said application to the State; and

WHEREAS, successful Applicants will enter into a contract with the State of California to complete the Grant Scope project;

NOW, THEREFORE, BE IT RESOLVED that the (E)\_\_\_\_\_  
hereby: Approves the filing of an application for the (F)\_\_\_\_\_; and

1. Certifies that said Applicant has or will have available, prior to commencement of any work on the project included in this application, the sufficient funds to complete the project; and
2. Certifies that if the project is awarded, the Applicant has or will have sufficient funds to operate and maintain the project, and
3. Certifies that the Applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Grant Administration Guide; and
4. Delegates the authority to (G)\_\_\_\_\_ to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the Grant Scope; and
5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

Approved and adopted the (H)\_\_\_\_\_ day of (I)\_\_\_\_\_, (J)\_\_\_\_\_.

I, the undersigned, hereby certify that the foregoing Resolution Number: (K)\_\_\_\_\_ was  
duly adopted by the (L)\_\_\_\_\_ following a roll call vote:

(M) Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_

\_\_\_\_\_  
(N) Clerk's Printed Name

\_\_\_\_\_  
(O) Clerk's Signature

## AUTHORIZING RESOLUTION FORM - INSTRUCTIONS

### COMPLETING THE FORM

The Authorizing Resolution must be filled out accurately and completely when providing the requested information and must include a roll call vote and the CLERK'S signature.

When submitting the completed form, the instructions (pages 2 and 3) do not need to be included.

Sections of the fillable Authorizing Resolution form are identified below as Steps A-O. Click in the area of each related step letter to complete the fillable form.

Step:

- A. Enter the title of the Governing Body/City Council, or Board of Supervisors/Directors who have the authority to approve the submission of the grant application.
- B. Provide the name of the city, county, district, or nonprofit organization seeking grant funding and who will be responsible for the grant administration if awarded.
- C. Enter the name of the grant program.
- D. Enter the name of the grant program.
- E. Enter the name of the applicant's governing body as identified in Step A.
- F. Enter Name of Project: this is the unique name used to identify the project or program to which funding is being sought. This name must match the name used on all documents submitted as part of the application packet; however, the name of the project can change in the future provided that applicants/grantees work with their respective project officer.
- G. Provide the position title of the person acting as the AUTHORIZED REPRESENTATIVE: do not include the name of the person holding the title. Designating a name instead of a title will require repeating the Authorizing Resolution process if said person is no longer acting as the AUTHORIZED REPRESENTATIVE.

H-J. Provide the date of adoption using the following format: dd/mm/yyyy.

K. Provide the Resolution Number.

L. Provide the name of the Governing Body as identified in Step A.

M. Roll Call Vote: provide a response for each of the three types of votes:

- Ayes means yes, board member(s) approve the application submission.
- Noes means no, board member(s) do not approve the application submission.
- Absent means the board member(s) did not attend the meeting.

N-O. The Authorizing Resolution must be certified and signed by the CLERK. If someone other than the CLERK signs the form, additional evidence, such as meeting minutes, must be submitted.

## AUTHORIZING RESOLUTION FORM – INSTRUCTIONS (Continued)

### FORMAT

The Authorizing Resolution may be reformatted to include the organization's letterhead. However, ***the language provided in the resolution must remain unchanged***. Any changes to the language may require the Office of Grants and Local Services (OGALS) to submit the changed resolution for review by the Department of Parks and Recreation's Legal Office. The time involved with the legal review process may delay application approval and could affect OGALS' ability to fund the project. APPLICANTS must identify any changes or additions to the Authorizing Resolution language.

### ROLL CALL VOTE

It is the means by which the APPLICANT's Governing Body is aware of and approves of the grant application submission; the ayes (yes) votes must be greater than the noes (no) votes. If the number of absent board members is greater than the combined ayes and noes votes, OGALS reserves the right to request an updated Authorizing Resolution to include additional voting board members.

### DELEGATED AUTHORITY

The AUTHORIZED REPRESENTATIVE identified in the Authorizing Resolution can delegate signatory authority to other individuals (by position title) either in entirety or for specific documents.

The delegation process requires the AUTHORIZED REPRESENTATIVE to submit a Delegated Authority Letter (on letterhead) with their application packet identifying the position title and which forms are delegated to the position. If delegating after the application process, the AUTHORIZED REPRESENTATIVE should send the notification (letter or email) to their assigned PROJECT OFFICER.

APPLICANTS are encouraged to contact the PROJECT OFFICER assigned to their county with any questions they may have regarding filling out the Authorizing Resolution form. A list of contacts is available on the OGALS' website: [www.parks.ca.gov/ogals](http://www.parks.ca.gov/ogals).

### SMALL CAP DEFINITIONS

APPLICANT: the person tasked with ensuring all required forms are accurately completed and submitted as part of the application packet.

AUTHORIZED REPRESENTATIVE: the identified role authorized to sign application forms.

CLERK: the CLERK is independent of the voting board and tasked with certifying the grant program was discussed and voted upon. This role may also be delegated to a secretary or another position within the organization in attendance of the board meeting.

PROJECT OFFICER: an employee within the Office of Grants and Local Services who assists APPLICANTS with the application process, conducts workshops, and makes award recommendations.



4. **Consider and approve location for new public restroom funded by the Coastal Conservancy South Beach Restroom grant.**

***Public Comment?***



**October 28, 2026**

**To: Mike Rademaker, Crescent City Harbor District  
CEO/Harbormaster, and the Crescent City Harbor District  
Board of Harbor Commissioners**

**From: Mike Bahr, CEO, Community System Solutions**

**Board Agenda Item: Discussion and Approval of a new public restroom location for the  
State Coastal Conservancy South Beach Restroom grant.**

This is an updated memo based on the previous Board discussion item regarding the location of a public restroom for South Beach.

After examining other sites, we are coming back to the Board with a request for the same location on Starfish Way as presented at the September 30 meeting.

### **Background**

The District was awarded a State Coastal Conservancy grant to locate a restroom with outdoor showers in the Harbor District to serve visitors to South Beach.

After multiple sites along Anchor Way on the water side were explored and rejected because of lack of space and blocking the view of the ocean, a site at Redwood Harbor Village was permitted for the construction of the building.

As discussed at the last meeting, the new design for Redwood Harbor Village will have controlled access allowing entrance to guests of the park only. Since this is a public restroom, locating it at Redwood Harbor Village is no longer a viable option.

Currently, the design of the restroom is the same as previously approved and is included in your packet.

### **Site Options**

The recommended site is across the street from Redwood Harbor Village on Starfish Way. It is shown in green on the attached map.

At the previous Board meeting, the map also showed a sauna building that would be paid for by Crescent City Beach Village (CCBV), and a picnic area with barbecues. This site is no longer being considered by CCBV for those or any other items. Currently, only the restroom with outdoor showers, parking and a fence are being proposed for this site.

At the Board's request, we examined the Anchor Way parcel known as the overflow lot for locations of a restroom.

CCBV has expressed interest in using that parcel for overnight cabins and is considering negotiating a lease, depending on feedback from permitting authorities. The Harbor District would receive rent and a share of gross revenue if those cabins were installed on the property.

Working with CCBV on their proposed layout for that site, we determined that installing the public restroom on any corner of that site would mean the elimination of at least one of the proposed cabins.

Based on CCBV projections, the estimated annual gross revenue loss of one cabin to CCBV would be \$83,000. Assuming a 10% revenue share, the Harbor's portion would be \$8,300 annually.

The potential revenue loss needs to be measured against the perceived convenience of reaching one site over the other.

We measured the distance and the time it takes to walk from where the current walking trail is, near the "Danger" sign on Anchor Way, to the proposed site and to a site on the overflow lot next to Jambalaya.

The distance from the top of the trail to the proposed location is 60 feet more than to the site next to Jambalaya. We walked it twice at a casual pace, and it took us 20 seconds more each time. That corresponds to a walking speed of about 3 feet per second, the conservative pedestrian walking speed used in the federal Manual on Uniform Traffic Control Devices for crosswalk signal timing. Published pediatric gait data indicate that a preschool-age child would cover that extra distance about 5 seconds faster than we did, and a toddler about 6 seconds slower.

In addition, at the proposed site, we will be able to have more parking spaces than at the overflow lot without jeopardizing any identified future revenue.

**Requested Action:**

Discuss and Approve a new location for the public restroom to be funded by the Coastal Conservancy South Beach Restroom grant.

If the Board takes action to approve this site, we will submit the formal request to the Coastal Conservancy to move the site. Once the Conservancy approves the site, we would start the construction permit process, which would be funded from the grant.

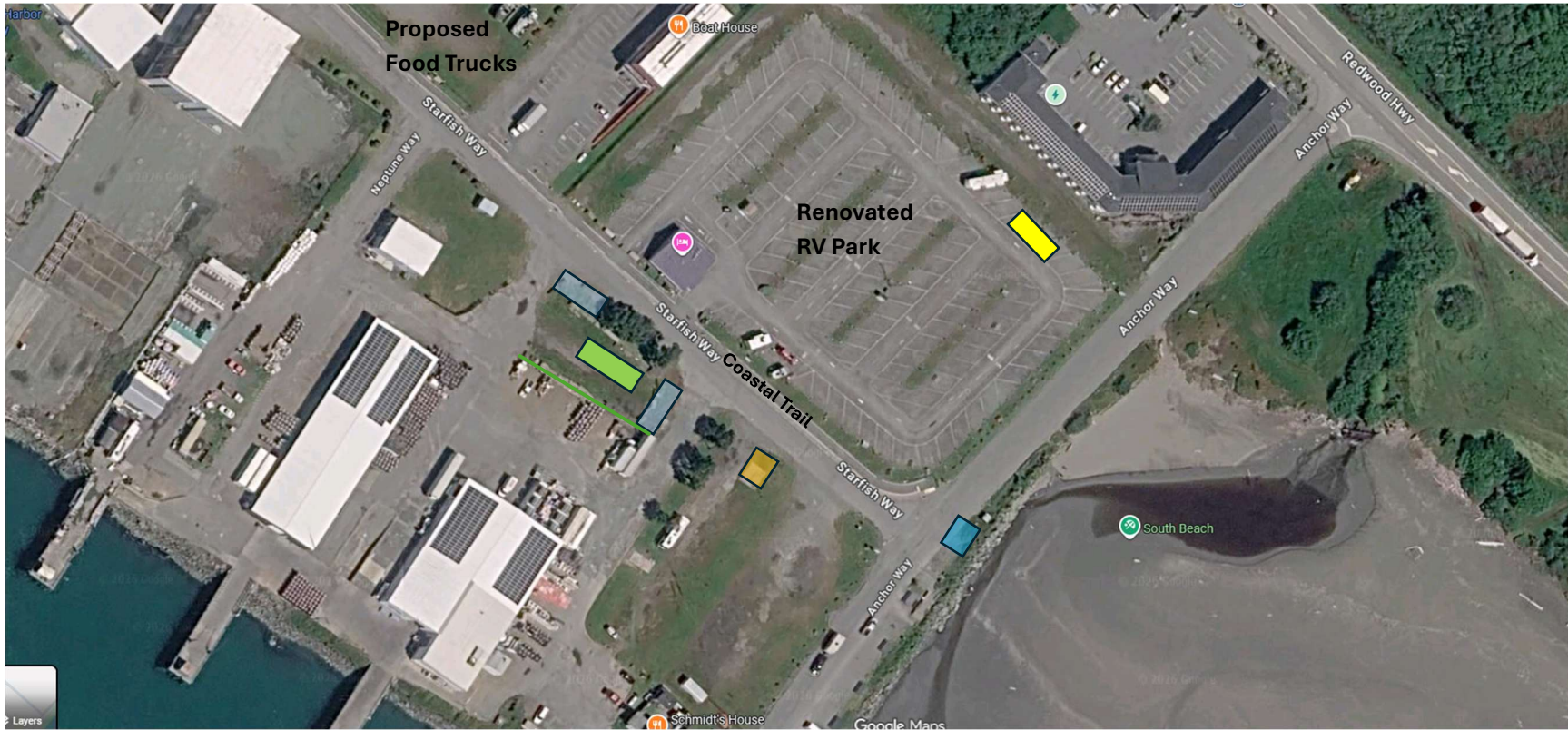
**Attachments:**

**Map of proposed restroom site**

**Current View of Proposed Site**

**Proposed color scheme for bathroom building**

**Approved restroom design**



 Proposed new public bathroom location

 Proposed new parking areas

 Previously proposed public bathroom location

 old public bathroom location

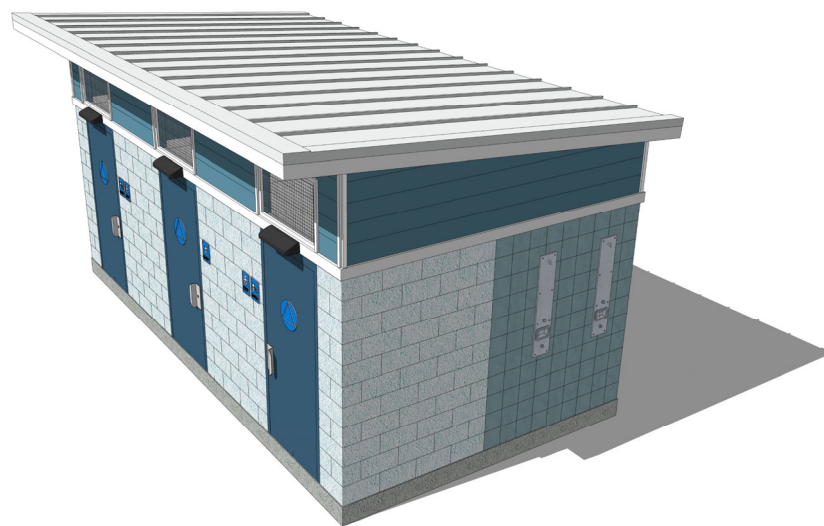
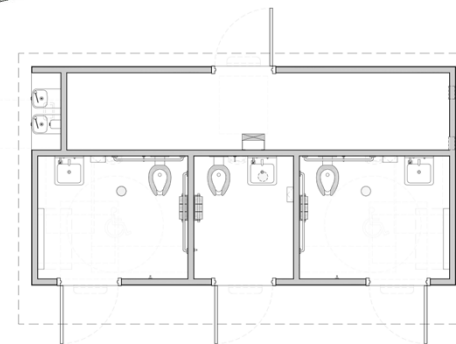
 Proposed paved walkway and wheel chair ramp to beach

 New fence

## Current View of Proposed Site



## Color scheme for bathroom building



## FLOOR PLAN

SCALE: NOT TO SCALE

THIS CONCEPTUAL/ PRELIMINARY DESIGN AND THE 3D RENDERING IS AN ARTISTIC INTERPRETATION OF THE DESIGN. IT IS NOT MEANT TO BE AN EXACT RENDITION OF THE FINISH PRODUCT. SOME ITEMS MAY NOT BE STANDARD AND/OR SUBJECT TO CHANGE DURING PROJECT DEVELOPMENT

## RESTROOM/ SHOWER SOUTH BEACH

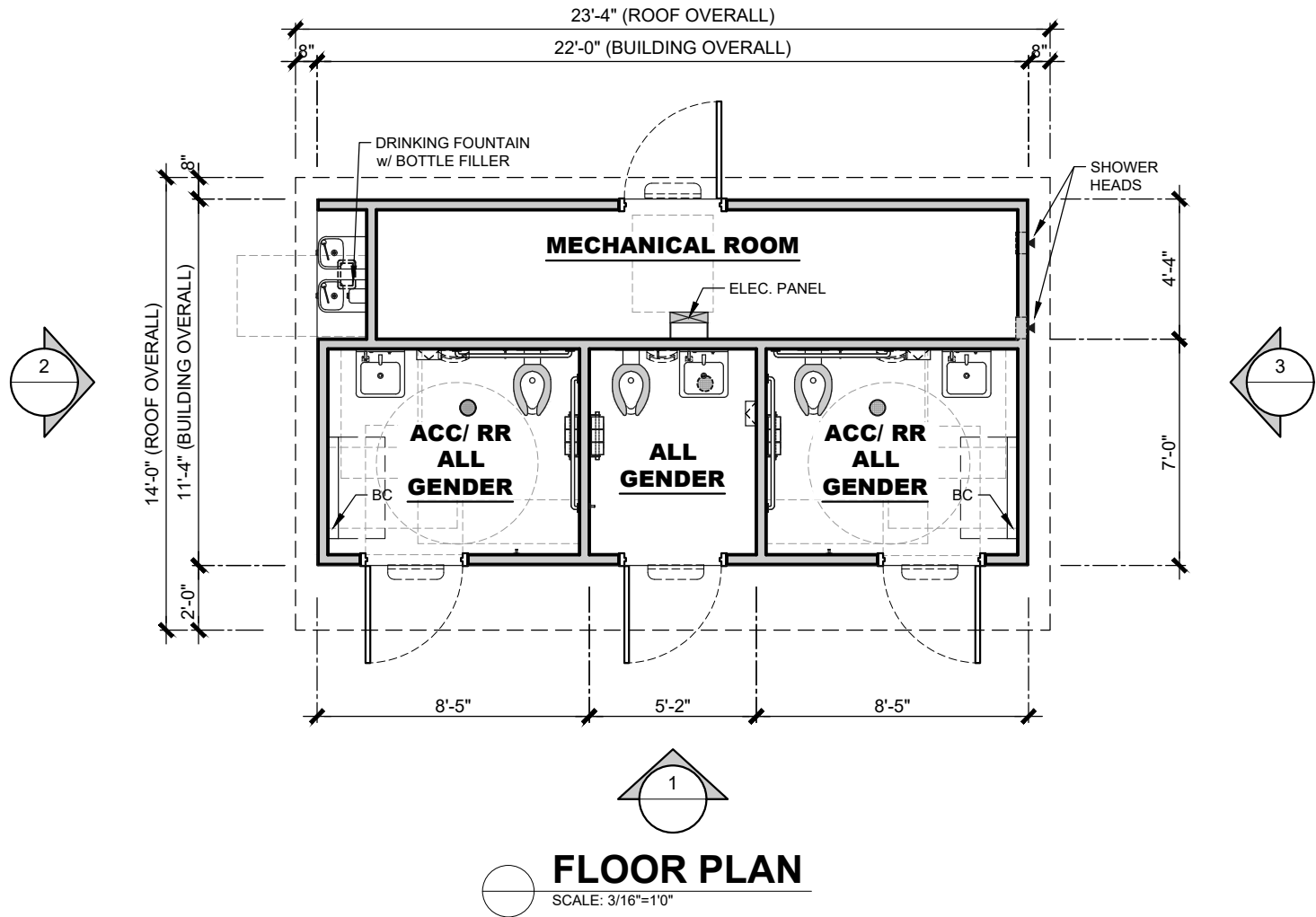


[www.PublicRestroomCompany.com](http://www.PublicRestroomCompany.com)

2587 BUSINESS PARKWAY  
MINDEN NEVADA 89423  
P: 888-888-2060 F: 888-888-1448

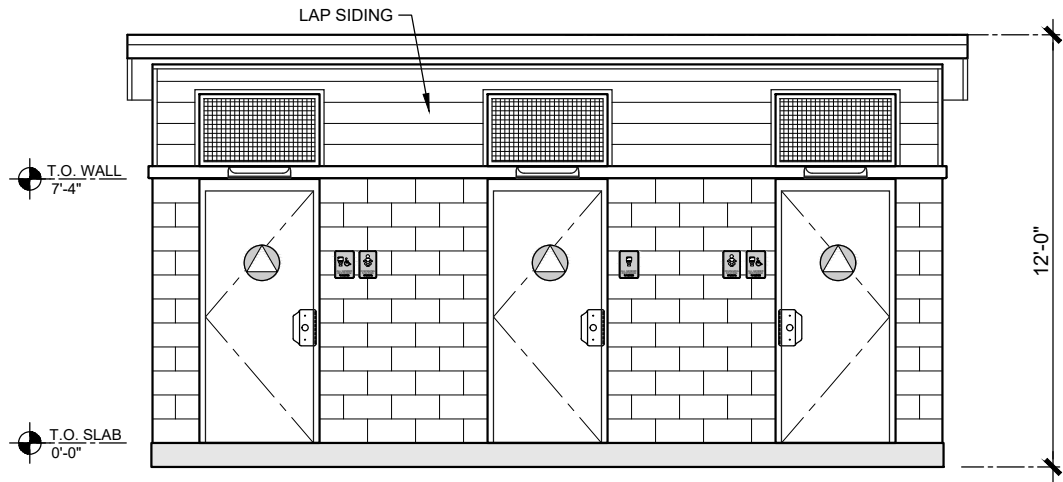
**B**

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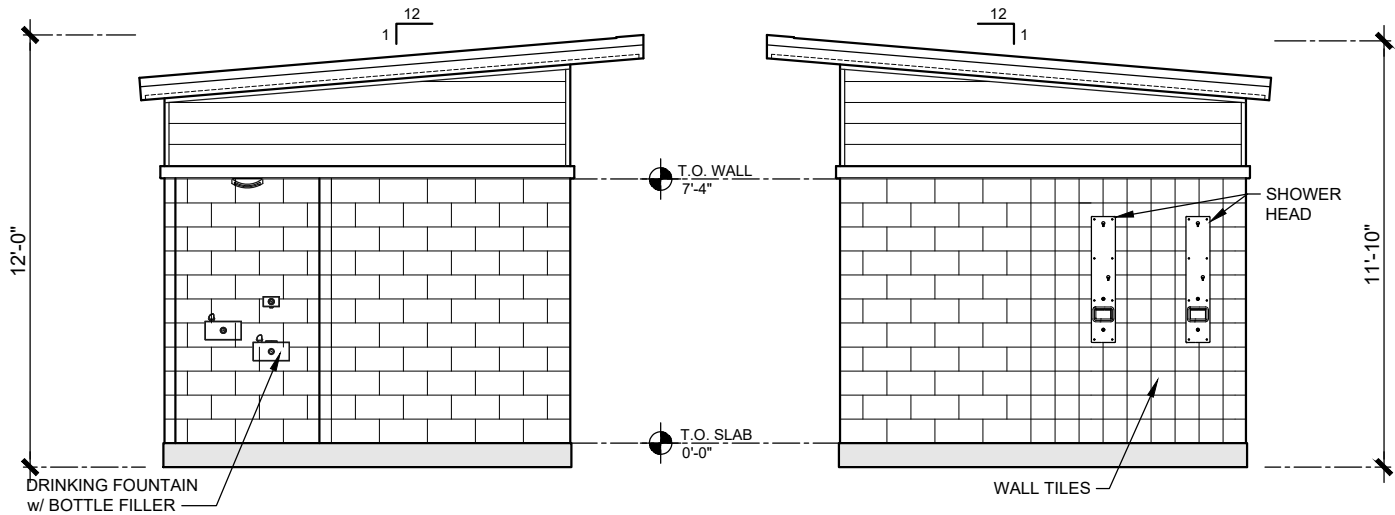


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|                                                                                                                                                             |                                                                                                                                                                                                                                                 |                |                                          |               |                             |                                     |            |
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|                                                                                                                                                             |                                                                                                                                                                                                                                                 | PROJECT:       | <b>SOUTH BEACH<br/>CRESCENT CITY, CA</b> | -             |                             | DRAWN BY:                           | <b>A-1</b> |
|                                                                                                                                                             |                                                                                                                                                                                                                                                 |                |                                          | PROJECT #:    | START DATE: <b>3/7/2024</b> | MAX. PERSON / HOUR:<br><b>135 S</b> |            |
|                                                                                                                                                             |                                                                                                                                                                                                                                                 |                |                                          | <b>11885B</b> | DRAWN BY: EOR               |                                     |            |



**ELEVATION 1**  
SCALE: 3/16"=1'-0"



**ELEVATION 2**  
SCALE: 3/16"=1'-0"

**ELEVATION 3**  
SCALE: 3/16"=1'-0"

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|                                                                                                                                                     |                                                                                                                                                                                                                                                 |                |                                          |               |                             |                |                                     |
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|                                                                                                                                                     |                                                                                                                                                                                                                                                 | PROJECT:       | <b>SOUTH BEACH<br/>CRESCENT CITY, CA</b> | -             | DRAWN BY:                   | <b>A-2</b>     |                                     |
|                                                                                                                                                     |                                                                                                                                                                                                                                                 |                |                                          | PROJECT #:    | START DATE: <b>3/7/2024</b> |                | MAX. PERSON / HOUR:<br><b>135 S</b> |
|                                                                                                                                                     |                                                                                                                                                                                                                                                 |                |                                          | <b>11885B</b> | DRAWN BY: EOR               |                |                                     |



5. **Consider and adopt Resolution No. 2026-19 approving the Hoist and Dock Lease with Dandy Fish Company, Inc. and Long Fisheries Inc. for the premises at 100 Neptune Way, and adopt the lease as the District's Standard Form Hoist and Dock Lease, to be adapted for Caito Fisheries, LCZ Unloaders, Nor-Cal Seafood, and other hoist operators.**

***Public Comment?***



**To:** Board of Harbor Commissioners

**From:** Mike Rademaker, CEO/Harbormaster

**Date:** October 24, 2026 (for the Regular Meeting of October 28, 2026)

**Subject:** Resolution No. 2026-19 - Approval of the Dandy Fish Company and Long Fisheries Hoist and Dock Lease and Adoption of a Standard Form Hoist and Dock Lease

*Revised following the Board's consideration of the draft lease and resolution at its October 14, 2026 regular meeting. Revisions are shaded.*

### **Recommended Action**

Adopt Resolution No. 2026-19, which in a single action:

- **[Revised]** approves the Hoist and Dock Lease with Dandy Fish Company, Inc. and Long Fisheries Inc. for 100 Neptune Way, as revised to incorporate the Board's October 14, 2026 direction and the tenants' follow-up requests (Article II);
- **[Revised]** authorizes the CEO/Harbormaster, with District Counsel's approval as to form, to finalize and execute that lease with nonsubstantive changes, and to administer it, including its relocation, pier, and renewal provisions, within the limits stated in the resolution (Article II); and
- adopts the general lease form as the District's Standard Form Hoist and Dock Lease and authorizes District Counsel, in consultation with the CEO/Harbormaster, to adapt it for Caito Fisheries, LCZ Unloaders, Nor-Cal Seafood, and other hoist operators, while preserving the Board's approval authority over future leases and material departures (Article III).

### **Revisions in Response to the Board's October 14, 2026 Direction**

At its October 14, 2026 regular meeting, the Board considered the draft lease and resolution and gave staff five specific directions. Each has been incorporated into the revised lease and, where needed, the resolution, as summarized in Table 1. The prospective tenants raised three further questions after the meeting; staff's recommended responses are also incorporated and are summarized in Table 2.

**How revisions are marked.** Every new or revised paragraph in this report is shaded. Revised paragraphs in sections carried over from the October 14 report begin with a bracketed tag identifying the Board item (1 through 5), tenant request (A through C), or Table 3 change they respond to. Table 3 lists additional changes approved by District Counsel, changes prompted by staff's review of the right-of-first-refusal letter and the 2024 federal relocation regulations, changes from staff's independent review of the full package, a change to the date of the first annual rent adjustment, and nonsubstantive cleanup. Unshaded text is unchanged from the October 14 report. Redlines of the lease and of the resolution, each against the version presented on October 14, are attached; additions appear in blue text and deletions in red strikethrough.

**Table 1. Board direction of October 14, 2026**

| # | Board direction                                                                                                                                                                                                                         | How the revised lease responds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Lease section(s) |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1 | Add a relocation clause for potential tenant relocation as the District implements its MARAD grants for Citizens Dock and the seawall, and other grants that improve infrastructure.                                                    | New Recital F records the tenants' knowledge of the projects. New Section 11.2 lets the District temporarily close or relocate the premises on 30 days' notice, or permanently relocate the tenants to reasonably comparable Substitute Premises on 90 days' notice; abates rent when a hoist is unusable with no substitute; gives both sides limited termination rights; and requires compliance with federal and state relocation law where it applies, without requesting any waiver of statutory rights. | Recital F; 11.2  |
| 2 | Make clear that the tenant is responsible for any needed repairs to the hoists.                                                                                                                                                         | New Section 8.3 makes the tenants solely responsible for maintaining, repairing, and replacing the tenant-owned hoists and all components, regardless of cause, including required Cal/OSHA inspections and certifications. The District has no hoist repair obligation, and an inoperable hoist does not reduce rent unless the outage is caused by a District project or a pier condition the District is responsible for.                                                                                  | 2.1(c); 8.1; 8.3 |
| 3 | Loss of income during Citizens Dock replacement, seawall repair, or other infrastructure improvements is not the District's responsibility, although the District will endeavor to minimize such losses to the fullest extent possible. | New Section 11.3 provides that the District is not liable for lost income, profits, or business interruption caused by District projects, relocation, or pier repairs, and commits the District to endeavor in good faith to minimize interference and losses "to the fullest extent reasonably practicable."                                                                                                                                                                                                 | 11.3             |

| # | Board direction                                                                                                        | How the revised lease responds                                                                                                                                                                                                                                                                                           | Lease section(s)                                              |
|---|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 4 | Provide a right to a five-year renewal after a re-appraisal of market value.                                           | New Section 5.3 grants one option to extend through October 31, 2036. Renewal rent is set by an independent appraisal of fair market rent, but not less than the rent the CPI formula would otherwise produce. The tenants may comment or submit their own appraisal, and may withdraw if they do not accept the result. | 5.3;<br>conforming<br>1.2, 2.2, 2.5,<br>3.2, 4.1, 4.7,<br>5.1 |
| 5 | Explain how the November 1, 2026 commencement works with rent commencing on the later of November 1 or Board approval. | Explained below under Board Item 5. Small clarifications in Sections 2.3, 3.5, 4.1, and 12.13 make the explanation hold in every scenario.                                                                                                                                                                               | 2.3; 2.5; 3.5;<br>4.1; 12.13                                  |

**Table 2. Tenant requests received after October 14, 2026**

| # | Tenant request                                                                                                                  | Staff recommendation and revision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Lease section(s)      |
|---|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| A | Section 3.1 does not mention the pier. Who repairs pier damage, and how is timely repair assured so operations can continue?    | The District accepts responsibility for maintaining and repairing the pier, including the District-owned hoist foundations and electrical service. Section 8.4 adds a two-business-day inspection response, priority for repairs that restore hoist operation, a 15-day start for routine repairs, temporary alternatives where available, rent abatement for outages longer than seven days, and a termination right if an outage will exceed six months. Maintenance and repairs other than emergency protective measures are subject to available funds (a District Counsel–approved change). The tenants reimburse pier damage they cause, other than ordinary wear and tear from compliant operation. | 2.8; 3.1; 8.1;<br>8.4 |
| B | Strike the Industrial General Permit requirement in Section 3.4(a), which the tenants believe does not apply to their business. | Retained but made conditional: the tenants must comply only to the extent the permit applies to their operations, and must document permit coverage, a No Exposure Certification, or the basis for concluding it does not apply. A prohibition on unpermitted discharges to the harbor applies in all cases.                                                                                                                                                                                                                                                                                                                                                                                               | 3.4(a)–(b)            |

| #        | Tenant request                                                                    | Staff recommendation and revision                                                                                                                                                                                                                                                                                          | Lease section(s) |
|----------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>C</b> | Fathom asks that the lease state that Dandy is responsible for all wharfage fees. | At the District, wharfage (a flat concession fee on seafood sales) and poundage (a per-pound landing fee) are separate charges. Section 4.6 now defines them separately and allocates only Wharfage Fees to Dandy, as between the tenants. Both tenants remain jointly and severally liable to the District for both fees. | 4.6              |

**Table 3. Additional changes**

| #         | Change                                                                                                                                                                                                                                                  | Lease section(s)               | Basis                                              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------------|
| <b>D1</b> | Force majeure does not excuse payment of rent or any other sum due under the lease.                                                                                                                                                                     | 12.15                          | Approved by District Counsel                       |
| <b>D2</b> | Pier repairs other than emergency protective measures are subject to available funds; if funds are not available, the District may restrict or close the affected area, and the tenants' remedies are rent abatement and termination.                   | 8.4(c)                         | Approved by District Counsel                       |
| <b>R1</b> | Recital D corrected to describe the Board's February 7, 2025 action accurately; acknowledgment by Alaska Ice Seafoods Inc., the holder of the right of first refusal, added.                                                                            | Recital D; acknowledgment page | Review of the right-of-first-refusal letter        |
| <b>R2</b> | Lease notice periods yield to any longer notice required by relocation law; relocation-law clause reworded so the District does not request a waiver of statutory rights.                                                                               | 11.2(b), (c), (h)              | Federal relocation regulations, as amended in 2024 |
| <b>R3</b> | Pier maintenance, as well as repair, made subject to available funds, conforming change D2.                                                                                                                                                             | 8.4(a), (c)                    | Staff review of full package                       |
| <b>R4</b> | Tenants reimburse pier damage they cause, but not ordinary wear and tear from operating the hoists in compliance with the lease and the District's load limits.                                                                                         | 8.1; 8.4(a)                    | Staff review of full package                       |
| <b>R5</b> | Claims-made pollution policy must have a retroactive date no later than January 15, 2026 (the prior lease date), or the tenants' earlier first operations, so that operations before November 1, 2026 are covered; coverage expressly reaches the pier. | 7.2(e)                         | Staff review of full package                       |
| <b>R6</b> | Notices must be served on each tenant; renewal deadlines run from the later receipt; the District's Rent Notice deadline runs from the date the appraisal becomes final.                                                                                | 5.3(h), (i); 12.1(d)           | Staff review of full package                       |

| #         | Change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Lease section(s)                                                                                   | Basis                        |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------|
| <b>R7</b> | Pier-outage abatement begins at the earlier of the tenants' report or a District closure; the "offered or provided" alternative and declined-alternative rules match Section 11.2(f); daily abatement is prorated by actual days in the month.                                                                                                                                                                                                                                                                                                                                                                                                                           | 8.4(e); 11.2(f)                                                                                    | Staff review of full package |
| <b>R8</b> | Premises described by reference to a site plan (new Exhibit 1, to be attached before execution under resolution Section 2.3); pier and premises distinction restated; Monthly Minimum Rent tied to the hoists then in the premises and subject to "abatement or reduction."                                                                                                                                                                                                                                                                                                                                                                                              | 2.1; 2.2; 2.8; 4.1; Exhibit 1                                                                      | Staff review of full package |
| <b>R9</b> | "Effective Date" defined as the date of full execution after Board approval and used consistently; Alaska Ice Seafoods Inc. identified as Long Fisheries' parent; "regular" removed from Recital D; seawall work described as repair and replacement; a date blank added for the interim use agreement; approval-as-to-form and date lines added to the signature page; a blank for Alaska Ice's state of incorporation added to its acknowledgment.                                                                                                                                                                                                                     | Preamble; Recitals B, C, D, F; 2.3; 3.4(a); 3.5; 11.2(a); signature and acknowledgment pages       | Staff review of full package |
| <b>E1</b> | First annual rent adjustment moved from November 1, 2028 to November 1, 2027, so the initial term includes four adjustments (see Fiscal Impact).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4.7                                                                                                | Commissioner feedback        |
| <b>C1</b> | Nonsubstantive cleanup: updated statutory citations (Hazardous Materials Transportation Act; Clean Water Act; Health and Safety Code section 78075, formerly section 25316; Revenue and Taxation Code); "his" changed to "its"; nondiscrimination categories updated; second officer signature line for each corporate tenant (Corporations Code section 313 for Dandy Fish Company, Inc., a California corporation; for Long Fisheries Inc., an Oregon corporation, and for Alaska Ice Seafoods Inc., resolution Section 2.3 now requires evidence of the signer's authority, together with confirmation of Long Fisheries' registration to do business in California). | 3.5(a); 4.3; 12.5; 12.8; signature page                                                            | Cleanup                      |
| <b>C2</b> | Additional cleanup: Recital E wording; Section 2.1 grammar; "later of ... and" in Sections 2.3, 3.5, and 8.3(e); "Landlord's Board" in Section 2.3; "Article 7" in Sections 2.6 and 6.1(a) and "Article 6" in Section 6.3; survival language in Section 3.4(c); Section 8.1 sentence structure; Article 9 heading; office-lease "building" references in Sections 7.2(b) and 12.12; counsel reference and hyphenation in Section 7.2(e); direct cross-references in Section 12.15.                                                                                                                                                                                       | Recital E; 2.1; 2.3; 2.6; 3.4(c); 3.5; 6.1(a); 6.3; 7.2(b), (e); 8.1; 8.3(e); Art. 9; 12.12; 12.15 | Cleanup                      |

## **Discussion of the Revisions**

### **Board Item 1. Relocation for MARAD-funded and other District projects (Recital F; Section 11.2)**

The revised lease adds a framework for "District Projects," defined to include the MARAD-funded Citizens Dock replacement and seawall repair and replacement and any other repair, replacement, resilience, utility, dredging, or improvement project for harbor infrastructure, however funded. New Recital F records that the tenants enter the lease knowing these projects are planned.

For a District Project, the District may temporarily close, restrict, or relocate any part of the premises or pier on at least 30 days' notice, or any longer notice relocation law requires; shorter notice is allowed for emergencies, safety, permit conditions such as in-water work windows, or funding deadlines only to the extent relocation law permits. It may also permanently relocate the tenants on at least 90 days' notice (or longer if relocation law requires) to reasonably comparable Substitute Premises elsewhere in the harbor, documented by a memorandum rather than a lease amendment. The District provides comparable hoist foundations and electrical service at any permanent Substitute Premises, and at a temporary location only if it elects; the tenants move their own hoists and property unless relocation law requires otherwise. The District will share schedules, consult on phasing, and consider peak offload periods such as the opening of the Dungeness crab season.

**Relocation law.** Because the Citizens Dock and seawall work is federally funded, any move it requires is governed not only by the lease but by federal and state relocation law and by the District's grant agreements. Those requirements, and staff's assumption that each lessee's move will take one day, are summarized under "Relocation Requirements and Grant Funding" below. Lease Section 11.2(h) has been reworded so that the District complies with relocation law where it applies, provides nothing beyond what that law requires, and does not ask the tenants to waive any statutory right.

### **Board Item 2. Tenant responsibility for hoist repairs (Sections 2.1(c), 8.1, and 8.3)**

The hoists are owned by the tenants; the foundations and electrical service are owned by the District. Section 2.1(c) now defines the tenant-owned hoists and related equipment as the "Hoist Equipment," and new Section 8.3 makes the tenants solely responsible, at their cost, for maintaining, repairing, and replacing the Hoist Equipment and all of its components, regardless of cause, including wear, age, latent defect, or casualty. The only exception is damage caused by the District's gross negligence or willful misconduct.

The tenants must meet Cal/OSHA (Title 8) and manufacturer standards, use qualified personnel, obtain any legally required inspections, load tests, and certifications, and give the District copies on request. An inoperable hoist does not reduce rent or extend the term, unless the outage results from a District Project or a pier condition the District is responsible for (Section 8.3(c)). The District may take an unsafe hoist out of service, and replacement or higher-capacity hoists require District consent and, if the District requires it, an engineer's confirmation that the pier and foundations can carry the load. The hoists remain the tenants' trade fixtures. At the end of the lease, or when the lease

ends as to a hoist, the tenants must remove the hoist equipment if the District so elects, leave the electrical service safely terminated, and repair any removal damage; otherwise the District may remove it at their cost (Section 8.3(e)).

**Board Item 3. No District liability for loss of income; commitment to minimize losses (Section 11.3)**

Section 11.3 provides that the District is not liable for lost income, revenue, or profits, business interruption, increased operating costs, or similar losses arising from District Projects, relocation, or the condition or repair of the pier, and that these activities are not an eviction or a breach of the covenant of quiet enjoyment. The only financial relief is the rent abatement described above. The waiver does not cover the District's gross negligence or willful misconduct, physical damage to tenant property (which remains governed by the lease's insurance and indemnity provisions), or payments required by relocation law. The tenants are responsible for any business-interruption insurance they want.

The District will endeavor to minimize such losses to the fullest extent possible, and this is carried into Section 11.3(c) as a good-faith commitment to minimize interference and losses "to the fullest extent reasonably practicable," consistent with safety, permits, funding requirements, and project schedules, through advance notice, phasing, safe access, and temporary alternatives.

**Board Item 4. Five-year renewal at re-appraised market rent (Section 5.3)**

Section 5.3 grants the tenants one option to extend the lease for five years, from November 1, 2031 through October 31, 2036, on the same terms except rent. Both tenants must exercise the option jointly, for the entire premises, by written notice between November 1, 2030 and January 31, 2031, and only if no uncured default exists.

**Re-appraisal.** Within 45 days after the exercise notice (or within 15 days after Board approval, if the engagement requires it), the District engages an independent appraiser holding a California certified general license, preferably with the MAI designation, to determine fair market rent as of November 1, 2031. The appraiser considers comparable hoist, offloading, and waterfront industrial leases in Crescent City and comparable Northern California and southern Oregon fishing harbors, and excludes tenant-owned equipment. The tenants may comment or submit their own appraisal within 30 days, after which the appraiser issues a final determination. Renewal rent is the greater of that fair market rent or the rent the CPI formula in Section 4.7 would otherwise produce on November 1, 2031; CPI adjustments then resume each November 1 beginning in 2032. The District sends each tenant the final determination and the resulting rent within five business days after the appraisal becomes final, and either tenant may withdraw within 15 days after the later tenant receives it. If the process runs past November 1, 2031, the renewal term begins at the minimum rent, with a true-up, and a later withdrawal ends the lease after a short wind-down rather than retroactively. The appraisal cost is shared equally.

Because Section 1.2 previously stated that the lease created no renewal right, it has been conformed: the renewal option is the only exception, and exercising it does not

revive Fathom's right of first refusal. The renewal option is treated as transaction-specific. It may appear in the master Standard Form only as a bracketed optional provision, and including it in any other operator's lease requires express Board approval.

### **Board Item 5. Commencement Date and Rent Commencement (Sections 2.3 and 2.5)**

The lease uses three dates, each with a different purpose:

- **Commencement Date (Section 2.5):** fixed at November 1, 2026. It anchors the five-year term, the October 31, 2031 expiration, every November 1 rent adjustment beginning in 2027, and the renewal exercise window.
- **Rent Commencement Date (Section 2.3):** the later of November 1, 2026 or the date of Board approval. Rent under the new lease begins on this date.
- **Effective Date (preamble):** the date the lease is fully signed after Board approval, which the CEO/Harbormaster completes at execution. Under Section 1.1, nothing binds either party until the Board approves the lease.

**On the current schedule.** If the Board adopts Resolution No. 2026-19 on October 28, 2026, approval comes before November 1, so the "later of" test resolves to November 1, 2026 and the dates line up: the term and rent both start November 1. The tenants' occupancy until then continues under the interim use agreement.

**If action were continued past November 1.** The term would still be measured from November 1, so the expiration date and adjustment calendar would not move. Rent under the new lease would start on the approval date, prorated for the partial month under Section 4.1, and occupancy before that date would remain under the interim use agreement. The "later of" language thus prevents the District from charging rent under a lease that does not yet exist, while the fixed Commencement Date keeps every other date stable. A floating start date would push the expiration and every adjustment date off the November 1 cycle and would change Board-approved dates that the resolution does not allow staff to change administratively.

**No gap and no double charge.** The interim use agreement charges \$6,000 per month, the same as the lease's initial rent, and by its terms ends when a long-term lease is executed. Revised Section 2.3 provides that the interim agreement governs until the later of the Rent Commencement Date or execution, and that any monthly use fee paid under it for a period on or after the Rent Commencement Date is credited against lease rent. If the lease is signed October 29 through 31, Section 2.3 keeps the interim agreement in effect through October 31, overriding its end-on-execution trigger so there is no gap before November 1. If signatures are completed a few days after November 1, the tenants pay once for November, not twice. Dandy Fish Company, Inc. and Long Fisheries Inc., the two lessees under the interim use agreement, are fully current with their payment obligations under that agreement.

### **Tenant Request A. Pier maintenance and timely repair (Sections 2.8, 3.1, and 8.4)**

The tenants observed that Section 3.1 does not mention the pier and asked who repairs pier damage and how timely repair is assured. As revised, the District accepts

responsibility for maintaining the pier. New Section 2.8 defines the "Pier" as the District-owned structure on which the hoists sit (piles, pile caps, framing, decking, and fendering), together with the District-owned hoist foundations and electrical service up to the point of connection with the hoists, and gives the tenants a nonexclusive right to use it. The pier is not part of the leased premises, so the tenants' general repair, property-insurance, restoration, and alteration obligations for the premises do not extend to it. Section 2.8 does, however, apply the tenants' indemnity, liability and pollution insurance, stormwater and hazardous materials, and lien obligations to their use of and operations on the pier, so the District's protections are not narrowed. Section 3.1 now states that the District's pier obligation is an express obligation that the lease's "as is" language does not limit.

To address continuity of operations, Section 8.4 provides for a District inspection and response within two business days after notice, which may be given by telephone or email and confirmed in writing; priority for repairs that restore hoist operation; prompt protective measures for hazards; commencement within 15 days for routine repairs that need no engineering, permits, or bidding, and diligent pursuit of larger repairs; reasonable efforts to arrange a temporary offloading alternative; rent abatement for an affected hoist when an outage exceeds seven days with no alternative; and a termination right for either side, as to the affected hoist, if an outage will exceed six months.

The commitment is bounded so that it fits the District's finances and legal constraints. The District must keep the pier safe and serviceable but is not obligated to improve, upgrade, or add capacity beyond its condition on November 1, 2026. As a District Counsel-approved change, maintenance and repairs other than emergency protective measures are subject to the availability of funds; if funds are not available, the District must notify the tenants, may restrict or close the affected area for safety, and the tenants' remedies are rent abatement and termination under Section 8.4(e). The tenants reimburse damage they cause, including overloading, but not ordinary wear and tear from operating the hoists in compliance with the lease and the District's load limits; the District may set engineering-based load limits; restoration after a tsunami or other casualty is subject to available insurance, disaster assistance, or other funding and to permits; and repairs may be folded into a District Project, with the District continuing safety repairs until that work starts. Pier and hoist damage is carved out of the general 30-day casualty termination clause (new Section 11.1(d)), so the six-month standard in Section 8.4 controls. The tenants' monetary remedy for delay is rent abatement, not damages for lost income (Section 11.3). This is a new contractual commitment for the District and is addressed under Fiscal Impact.

#### **Tenant Request B. Stormwater Industrial General Permit (Section 3.4)**

The tenants asked that the State Water Resources Control Board's Industrial General Permit (Order 2014-0057-DWQ, as amended) be struck because they believe it does not apply to their business. Staff recommends against striking it. Whether the permit applies depends on the facility's Standard Industrial Classification (SIC) code and on whether industrial materials or activities are exposed to storm water. Fish and seafood processing (SIC 2091 and 2092) falls within the federal "light industry" category, which is regulated where industrial materials or activities are exposed to storm water; under

the current permit, a light-industry facility with no exposure must still file a No Exposure Certification. Offloading and wholesale distribution without processing generally fall outside the permit's categories. The permitted use in this lease is "fish offloading and processing," so applicability turns on facts that may change during the term.

Revised Section 3.4(a) requires compliance only "to the extent the Industrial General Permit applies to Tenant's operations." Within 30 days after execution, and after any material change in operations, the tenants must give the District proof of permit coverage, an accepted No Exposure Certification, or a signed statement of the SIC codes and operations on which they rely in concluding that the permit does not apply. That conclusion is at the tenants' risk, and they must obtain coverage if the State or North Coast Regional Water Board requires it. In all cases, the tenants may not discharge fish waste, wash water, hydraulic fluid, fuel, or other pollutants to the harbor or storm drains without a permit, and the existing indemnity in Section 3.4(b) now expressly covers a failure to obtain required coverage. Because hoist operators' activities differ, this conditional approach also works better as the Standard Form baseline.

#### **Tenant Request C. Wharfage fees (Section 4.6)**

Fathom asked that the lease state that Dandy is responsible for all wharfage fees. At the District, wharfage and poundage are different charges. Poundage is the per-pound landing fee on fish and seafood offloaded at District facilities, set by species (for example, 2.2 cents per pound for crab and 3.3 cents per pound for salmon). Wharfage is the flat Concession/Wharfage Fee on sales of seafood products, currently \$50 per month, capped at \$200 per year. Section 4.6 now defines "Poundage Fees" and "Wharfage Fees" separately, requires the tenants to pay both and to provide the landing and offload records needed to calculate them, and allocates only Wharfage Fees to Dandy, as between the tenants, which is exactly what Fathom requested. Poundage remains a shared obligation for the tenants to allocate between themselves. Both tenants remain jointly and severally liable to the District for both fees; releasing Long Fisheries from that liability would be a release of an obligor that the resolution reserves to the Board. The allocation is transaction-specific and will not carry into the Standard Form.

#### **Right of first refusal held by Alaska Ice Seafoods (Recital D; Section 1.2; acknowledgment)**

Staff reviewed the right-of-first-refusal letter that implemented the Board's February 7, 2025 action. Three points bear on the lease. First, the right is held by Alaska Ice Seafoods Inc., doing business as Fathom Seafood, not by Long Fisheries Inc., its subsidiary and the co-tenant under this lease. Section 1.2 declares the right satisfied, but only the holder can bind itself to that. The revised lease therefore adds a short acknowledgment for Alaska Ice to sign, stating that the lease satisfies and exhausts the right and that Alaska Ice does not become a party to the lease, and resolution Section 2.3 now requires that acknowledgment before execution.

## Relocation Requirements and Grant Funding

The Citizens Dock and seawall work is funded in part by the District's FY 2022 and FY 2024 Port Infrastructure Development Program grants from the U.S. Department of Transportation, Maritime Administration (MARAD), and a FY 2026 application for Pier 2 is pending. A move that this work requires is therefore subject to the federal Uniform Relocation Assistance and Real Property Acquisition Policies Act (42 U.S.C. § 4601 et seq.; 49 C.F.R. Part 24), which the grant agreements incorporate. The California Relocation Assistance Law (Gov. Code § 7260 et seq.) applies to the District in any event.

## Background

The proposed lease provides for continued fish offloading and processing at 100 Neptune Way. The Board is also being asked to establish a common lease framework for other hoist operators. A standard form will allow District Counsel and staff to prepare leases using consistent provisions for payment, permitted use, compliance, maintenance, insurance, indemnification, default, and surrender. Each lease can then be adapted to its actual premises and operations, with the Board retaining its authority over the transaction and material departures.

The proposed action combines approval of the specific Dandy/Long lease with adoption of the general form as a model. It follows the approach proposed in Resolution No. 2026-18 for the professional services agreement: the Board approves the transaction and standard framework, Counsel may make defined legal and technical adaptations, and material business decisions remain with the Board.

## The Lease and What the Resolution Does

### 1. Approval of the Dandy and Long lease

Article II approves the lease in substantially the form attached as Exhibit A. The principal terms are:

- Tenants: Dandy Fish Company, Inc., a California corporation, and Long Fisheries Inc., an Oregon corporation. Each is jointly and severally liable for the entire rent and all other lease obligations.
- **[Revised — Board Item 2; Tenant Request A; Change R8]** Premises and use: the buildings and surrounding area described in Section 2.1 and shown on the site plan to be attached as Exhibit 1, exclusive use of two hoist areas (with the tenant-owned hoists, defined as the "Hoist Equipment") and the truck pit at 100 Neptune Way, for fish offloading and processing, together with a nonexclusive right under new Section 2.8 to use the District-owned pier on which the hoists sit.
- **[Revised — Board Items 4 and 5; Tenant Request C]** Term and initial rent: November 1, 2026, through October 31, 2031, with one five-year renewal option at re-appraised market rent (Section 5.3); initially \$3,000 per hoist per month, totaling \$6,000 per month. Rent commences on the later of November 1, 2026, or Board approval; with approval on October 28, 2026, rent commences November 1, 2026. Monthly Minimum Rent means the base monthly Rent, excluding

poundage fees and other charges. Poundage and wharfage fees under the District's Fee Schedule are additional.

- **[Revised — Change E1]** Annual rent adjustments: beginning November 1, 2027, and each November 1 thereafter during the term, the then-current Monthly Minimum Rent increases by the greater of 2% or the arithmetic average of seven annual changes in the CPI-U, West Region, All Items, not seasonally adjusted (1982-84 = 100), BLS Series CUUR0400SA0. Section 4.7 uses the seven most recent completed calendar years with published annual-average data as of the adjustment date, with each change measured against the preceding year and negative changes included.

The unrounded percentage is applied to the aggregate monthly rent, and the resulting rent is rounded to the nearest cent. Later BLS publications do not trigger a true-up, arrearage, or reconciliation of that adjustment. The example in the lease averages seven rates of 3%, 4%, 5%, 3%, 2%, 1%, and 2% to approximately 2.86%; the underlying unrounded average controls the calculation. Section 4.7 also addresses a comparable successor index.

- Property insurance: Tenant must maintain fire and extended coverage casualty insurance for the Premises buildings and insurable improvements at 100% replacement cost, excluding land, with the District named as loss payee as its interest may appear. Tenant must also insure its own fixtures and personal property at 100% replacement cost. Sections 2.6 and 7.2(d) place procurement of this coverage on Tenant.
- Pollution insurance: Section 7.2(e) requires premises pollution coverage of at least \$2 million for each claim or pollution condition, or each occurrence if written on an occurrence basis, and \$2 million aggregate for each annual policy period. Coverage addresses bodily injury, property damage, cleanup, natural resource damages, and defense costs from sudden or gradual pollution associated with Tenant's operations, including discharges to harbor waters. It must continue during the term and for 60 months after expiration or earlier termination.
- **[Revised — Board Item 2; Tenant Request A]** Other obligations: tenant responsibilities for the specified taxes, utilities, maintenance, repairs (including all repairs to the tenant-owned hoists), regulatory compliance, indemnification, and other insurance; District responsibility for maintenance and repair of the pier under Section 8.4. The general liability and pollution policies provide additional-insured protection, the property policy provides loss-payee protection, and the required policies include waiver-of-subrogation protection for the District.

**[Revised — Board Item 4]** The lease does not provide a security deposit or a right to hold over. At the Board's direction, it now includes one renewal option, and Section 1.2 has been conformed so that the option is the only exception to the lease's "no renewal, extension, or holdover" language and does not revive Fathom's right of first refusal. The lease also provides for satisfaction of the limited right of first refusal held by Alaska Ice Seafoods Inc., doing business as Fathom Seafood.

## **2. Finalization and execution without another Board vote**

Sections 2.1 through 2.3 authorize the CEO/Harbormaster to execute the approved lease after District Counsel approves the final document as to form. Counsel and the CEO/Harbormaster may correct typographical and drafting errors, formatting, numbering, cross-references, citations, and administrative information, and clarify wording without changing its substantive effect. They may also complete the actual execution date and accurately document the premises already approved by the Board.

The limit is substantive effect. The delegation does not permit changes to rent, the rent adjustment formula or timing, or other economic terms; the tenant parties; the premises or use rights; commencement or expiration dates; renewal rights; the right-of-first-refusal arrangement; or material maintenance, insurance, indemnity, termination, or other risk provisions. This includes material changes to the property or pollution insurance requirements and their duration. A material change must return to the Board even if proposed as a legal correction or as additional protection for the District.

**[New — Board Items 1 and 4; Tenant Request A]** New resolution Section 2.5 authorizes the CEO/Harbormaster to administer the relocation, pier, and renewal provisions: giving notices, implementing temporary closures and pier load limits, designating comparable Substitute Premises by memorandum approved as to form by District Counsel, and implementing rent abatements and tenant-initiated terminations as the lease provides. A District election to terminate the lease, in whole or for one hoist, requires Board approval. For the renewal option, the CEO/Harbormaster may engage the appraiser subject to the procurement and expenditure rules then in effect (under the current Bylaws, an expenditure above \$2,000 requires Board approval, so engagement of the appraiser in 2030–31 would likely return to the Board), administer the review process, and sign a memorandum confirming the renewal rent produced by Section 5.3, but may not agree to a lower rent or vary other terms. Permanent relocations, abatements lasting more than 30 days, terminations, and renewal decisions will be reported to the Board. Section 2.5(c) also requires staff, before any District Project requires the tenants to move, to determine whether relocation law applies and, if so, to issue the required notices, prepare any relocation plan, request any needed grant budget revision, and report to the Board on costs and funding. Resolution Section 2.2(b) also adds the new provisions to the list of terms that cannot be changed administratively.

## **3. Adoption and adaptation of the standard form**

**[Revised — Board Items 1–3; Tenant Requests A and B]** Article III adopts the general lease form without Lease-Specific Content. Counsel will prepare a master version within 60 days, using blanks or optional provisions for such matters as the tenant, property description, hoist count, initial rent, first rent adjustment date, other transaction dates, and permitted use. The annual adjustment method in Section 4.7, the tenant insurance requirements in Sections 2.6 and 7.2, the hoist and pier maintenance allocation in Sections 2.8, 8.1, 8.3, and 8.4, the District Project, relocation, and loss-of-income provisions in Sections 11.2 and 11.3, and the conditional stormwater permit provisions in Section 3.4 remain the Standard Form baseline. Departures from the adjustment method and material insurance changes require Board approval.

**[Revised — Board Item 4; Tenant Request C]** The provisions addressing Fathom's existing right of first refusal, Dandy's authority to resolve cotenant disputes, the allocation of wharfage fees to Dandy, and the identification of the Citizens Dock and seawall projects are excluded from the general form. The renewal option may be carried in the master form only as a bracketed optional provision, together with its conforming cross-references; including it in another operator's lease requires express Board approval. Joint and several liability will ordinarily be retained for multiple tenants, subject to the resolution's reservation of Board authority, and conformed for a single tenant.

Counsel, working with the CEO/Harbormaster, may prepare and negotiate future leases, conform legal requirements, remove inapplicable provisions, adapt insurance terminology while preserving the material coverage and protections required by the Standard Form, and make permitted legal and technical refinements. The Board retains approval of each future lease and its business terms except where authority has been separately and expressly delegated. Approval of the model alone does not award leases to Caito, LCZ, or any other operator, and does not change existing leases.

**[Revised — Board Items 1 and 4]** Reserved Modifications require express Board approval. These include material changes to liability or indemnity, insurance coverage, limits, duration, or allocation of responsibility; additional District maintenance or capital obligations; weaker default or termination rights; material restrictions of the District's rights to undertake District Projects, relocate premises, or set pier load limits; new renewal or priority rights, including a renewal option like Section 5.3; binding arbitration; and other material departures. Rent and the adjustment formula and timing also remain Board-reserved business terms. A departure may be approved with the particular lease if identified and explained in its staff report; it does not require a separate action on the master form.

#### **4. Fair and consistent treatment of hoist operators**

Section 3.4 calls for comparable protections and obligations for similarly situated operators. Differences must be supported by relevant circumstances, such as the number and capacity of hoists, premises size and condition, access, permitted operations, term, and maintenance responsibilities. Material departures and material differences in economics or obligations among comparable operators must be explained to the Board.

The resolution therefore establishes a common framework without automatically extending the Dandy/Long initial rental amount or transaction-specific rights to every operator. Applicable nondiscrimination and public-trust requirements continue to apply. The master form will be maintained with a version date and change log; generally applicable updates will be reported to the Board within 60 days, and the form will be reviewed at least every two years.

**[New — Board Items 1–4; Tenant Request A]** Because the hoist, pier, and District Project provisions will be part of the Standard Form baseline, Caito Fisheries, LCZ Unloaders, Nor-Cal Seafood, and other operators would ordinarily receive the same allocation of hoist and pier responsibility and the same relocation framework, which matters because their operations may also be affected by the Citizens Dock and seawall projects. Whether to offer a comparable renewal option to another operator will

be a Board decision on that operator's lease, informed by the comparability standard in resolution Section 3.4.

### Environmental Review

Section 4.1 finds approval of the lease categorically exempt under State CEQA Guidelines section 15301, Class 1 (Existing Facilities). The lease continues fish offloading and processing at the existing buildings, two hoist areas, truck pit, and associated premises at 100 Neptune Way, involving negligible or no expansion of existing use. The resolution does not approve new construction or expansion of use. Section 8.2 of the lease preserves the requirements for Landlord consent and applicable permits for alterations.

**[New — Board Items 1 and 4]** The lease's District Project and relocation provisions reserve rights and allocate risk; they do not approve, fund, or commit the District to the Citizens Dock replacement, the seawall repair and replacement, or any other project. Each project remains subject to its own CEQA review and, for federally funded work, review under the National Environmental Policy Act before approval. Resolution Section 4.1(a) includes this finding so that the lease cannot be characterized as a commitment to a project.

The resolution includes a Board finding, based on the record before it, that no exception under State CEQA Guidelines section 15300.2 applies.

Adoption of the Standard Form and the administrative delegation, standing alone, do not authorize physical changes and are not a project under State CEQA Guidelines section 15378(b)(5). Future leases, physical work, or proposed expansions remain subject to any required environmental review and permits before approval.

### Fiscal Impact

**[Revised — Board Items 1 and 5; Change E1]** The following minimum-rent illustration assumes rent commences November 1, 2026, and that each annual adjustment is the 2% floor.

| Period                       | Monthly Minimum Rent | Rent for Period |
|------------------------------|----------------------|-----------------|
| November 2026 - October 2027 | \$6,000.00           | \$72,000.00     |
| November 2027 - October 2028 | \$6,120.00           | \$73,440.00     |
| November 2028 - October 2029 | \$6,242.40           | \$74,908.80     |
| November 2029 - October 2030 | \$6,367.25           | \$76,407.00     |
| November 2030 - October 2031 | \$6,494.60           | \$77,935.20     |

**[Revised — Change E1]** Total base rent at the 2% floor is \$374,691.00. That is \$14,691.00 more than the \$360,000 that flat rent would produce. Rent will be higher if the applicable seven-year CPI average exceeds 2% at an adjustment date. These are gross contractual base-rent amounts. Poundage fees and other charges are additional.

**[New — Board Item 4; Change E1] Renewal term.** If the tenants exercise the renewal option, first-year renewal rent would be the greater of the appraised fair market rent or \$6,624.49 per month (the October 2031 rent of \$6,494.60 increased by the 2% floor). At 2% floors thereafter, minimum base rent over the five-year renewal term would total \$413,689.32 (\$79,493.88, \$81,083.76, \$82,705.44, \$84,359.52, and \$86,046.72 for the five lease years). The appraisal could set it higher. The appraisal cost in 2030–31 would be shared equally with the tenants.

**[New — Board Items 1 and 3; Tenant Request A; Change R7] Rent abatement.** Rent abates only when a hoist is out of service for more than seven consecutive days because of a District Project or a District-responsible pier condition and no reasonable temporary alternative is offered or provided. At the initial rent, abatement is \$3,000 per hoist per month, prorated by the actual days in the month (about \$97 to \$107 per hoist per day). If a hoist location is permanently eliminated without a substitute, or the lease is terminated as to one hoist, base rent is permanently reduced by the per-hoist share (initially \$3,000 per month, or \$36,000 per year). The District bears no liability for the tenants' lost income.

**[New — Tenant Request A; Change R4] Pier maintenance.** The District now expressly assumes maintenance and repair of the pier, including the hoist foundations and electrical service up to the point of connection. As owner of the structure, the District already bears this risk in practice, but the lease converts it into a contractual commitment with response-time standards. Costs depend on the pier's condition and cannot be quantified now; casualty restoration is subject to available insurance, disaster assistance, or other funding, and the tenants reimburse damage they cause, other than ordinary wear and tear from compliant operation.

**[Revised — Board Item 1] Relocation.** Assuming each lessee's move to the new pier is completed in one day, with the moves staggered, the District's relocation cost should be limited to the actual, reasonable cost of each move (about a day of crane or rigging and electrical work per lessee), in addition to the hoist foundations and electrical service already planned for Pier 1. A one-day outage does not trigger rent abatement. Relocation costs are not in either existing grant budget; they would be paid through the Pier 1 construction contract, by the District, or through a MARAD-approved budget revision.

**[New — District Counsel–approved changes D1 and D2; Change R3] Pier repair funding.** As a District Counsel–approved change, pier maintenance and repairs other than emergency protective measures are subject to available funds (Sections 8.4(a) and (c)), which limits the District's contractual exposure. If funds are not available, the District may restrict or close the affected area, and the tenants' remedies are rent abatement and termination.

**[New — Board Item 5] Transition from the interim agreement.** The interim use agreement charges \$6,000 per month, equal to the lease's initial rent, and Dandy Fish Company, Inc. and Long Fisheries Inc. are fully current with their payment obligations under it. The credit mechanism in Section 2.3 prevents double billing if the lease is signed after November 1, and there is no revenue gap between the two agreements.

The revised lease assigns procurement of premises fire and casualty insurance and the specified pollution insurance to Tenant. The District retains its other responsibilities under the approved lease. Adopting and maintaining the Standard Form requires staff and legal time but does not itself appropriate funds or authorize additional leases. Future leases and material departures will be presented with their own fiscal implications when Board approval is required.

### **Attachments**

- **[New]** Resolution No. 2026-19, redline showing changes from the version presented on October 14, 2026
- **[New]** Hoist and Dock Lease, redline showing changes from the version presented on October 14, 2026

## RESOLUTION NO. 2026-19

### **A RESOLUTION OF THE CRESCENT CITY HARBOR DISTRICT APPROVING A HOIST AND DOCK LEASE WITH DANDY FISH COMPANY, INC. AND LONG FISHERIES INC. FOR 100 NEPTUNE WAY; AUTHORIZING FINALIZATION AND EXECUTION WITH NONSUBSTANTIVE CHANGES; AND ADOPTING A STANDARD FORM HOIST AND DOCK LEASE WITH AUTHORITY FOR DISTRICT COUNSEL TO ADAPT IT FOR OTHER HOIST OPERATORS**

**WHEREAS**, the Crescent City Harbor District ("District") is an independent special district organized and existing under Sections 6000 et seq. of the Harbors and Navigation Code, and the Board of Harbor Commissioners ("Board") is the legislative body of the District; and

**WHEREAS**, Harbors and Navigation Code sections 6074 and 6078 authorize the District to lease property and take actions necessary and convenient to the exercise of its powers, subject to applicable law and restrictions governing District property; and

**WHEREAS**, the District and Dandy Fish Company, Inc., a California corporation, and Long Fisheries Inc., an Oregon corporation (collectively, "Tenant"), propose to enter into the Hoist and Dock Lease presented as Exhibit "A" (the "Lease") for continued fish offloading and processing at 100 Neptune Way, Crescent City, California; and

**WHEREAS**, the Lease provides for a five-year term beginning November 1, 2026, and ending October 31, 2031, *with one tenant option under Section 5.3 to extend the term for five additional years at a monthly rent for the first renewal year equal to the greater of the fair market rent established by a new appraisal or the rent that would result from an adjustment under Section 4.7 on November 1, 2031, with annual adjustments under Section 4.7 thereafter*; initial monthly rent of \$3,000 per hoist, totaling \$6,000 for two hoists, with annual adjustments under Section 4.7 beginning November 1, ~~2028~~2027; additional poundage *and wharfage* fees under the District's Fee Schedule; tenant-maintained property and pollution insurance; *tenant responsibility for maintenance and repair of the tenant-owned hoists; District responsibility for maintenance and repair of the pier, subject to the conditions of Section 8.4; District rights to undertake infrastructure projects and to*

temporarily or permanently relocate the tenants, with limited rent abatement and without District liability for loss of income; and joint and several liability of the two tenants for all obligations under the Lease; and

**WHEREAS**, the Board considered a draft of the Lease at its regular meeting of October 14, 2026, and directed staff to revise it to address the potential relocation of the tenants for District infrastructure projects, including the Citizens Dock replacement and seawall repair funded by grants from the United States Department of Transportation, Maritime Administration; tenant responsibility for repairs to the hoists; the absence of District liability for loss of income during infrastructure improvements, together with the District's commitment to endeavor to minimize such losses; a tenant right to one five-year renewal at a re-appraised market rent; and an explanation of the commencement and rent commencement provisions; and

**WHEREAS**, the Lease presented as Exhibit "A" incorporates that direction, together with revisions requested by the prospective tenants that state the District's responsibility for maintenance and repair of the pier, apply the State Water Resources Control Board's Industrial General Permit to the extent it applies to the tenants' operations, and allocate wharfage fees to Dandy Fish Company, Inc. as between the tenants; and

**WHEREAS**, the Board desires to approve the Lease and authorize the CEO/Harbormaster, with District Counsel's approval as to form, to finalize and execute it with nonsubstantive changes that implement the Board's approval without changing the approved business terms or material rights and obligations; and

**WHEREAS**, the Board also desires to adopt the general form of the Lease, excluding its transaction-specific content, as the District's Standard Form Hoist and Dock Lease for use and adaptation by District Counsel for leases with Caito Fisheries, LCZ Unloaders, and other hoist operators, to promote a fair and consistent lease structure across competing lessees; and

**WHEREAS**, a consistent lease structure should provide comparable legal protections and obligations for similarly situated operators while allowing differences justified by the premises, facilities, operations, term, or other relevant circumstances, subject to applicable law and the Board's approval authority; and

**WHEREAS**, the authority delegated by this Resolution is administrative, legal, and technical in character, is governed by the standards and limitations stated herein, and does not delegate the Board's legislative or policy-making functions.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF HARBOR COMMISSIONERS OF THE CRESCENT CITY HARBOR DISTRICT THAT:**

## **ARTICLE I. GENERAL PROVISIONS**

**Section 1.1. Recitals.** The foregoing recitals are incorporated into this Resolution by this reference.

**Section 1.2. Exhibit.** Exhibit "A" is the ~~19-page~~ Hoist and Dock Lease between the District, Dandy Fish Company, Inc., and Long Fisheries Inc., ~~revised October 9, 2026~~ revised October 24, 2026, to incorporate the Board's direction of October 14, 2026, and attached to this Resolution.

**Section 1.3. District Counsel.** "District Counsel" means the attorney or law firm appointed by the Board as general counsel to the District, acting through an attorney designated by that attorney or firm.

## **ARTICLE II. APPROVAL AND EXECUTION OF THE LEASE**

**Section 2.1. Approval of Lease.** The Board hereby approves the Lease in substantially the form presented as Exhibit "A," including its annual rent adjustments and revised tenant property and pollution insurance requirements; the option to extend the term in Section 5.3; the provisions concerning the Pier and the Hoist Equipment in Sections 2.8, 8.3, and 8.4; the provisions concerning District Projects, relocation, rent abatement, and loss of income in Sections 11.2 and 11.3; the Industrial General Permit provisions in Section 3.4; the provisions of Sections 8.4(c) and 12.15 concerning the funding of pier maintenance and repairs and the payment of rent during force majeure events; and the allocation of Wharfage Fees between the tenants in Section 4.6, together with the other business terms and allocation of responsibilities stated therein. These substantive revisions are included in the Board's approval of the exhibit. The option to extend in Section 5.3 of the Lease is expressly approved for this Lease as a transaction-specific term. This approval satisfies the Board-approval condition in Section 1.1 of the Lease. The CEO/Harbormaster is authorized to finalize and execute the Lease on behalf of the District, subject to District Counsel's approval as to form and the limitations of this Article. No further Board action is required for execution of a Lease that complies with this approval.

### **Section 2.2. Nonsubstantive Finalization.**

- (a) District Counsel and the CEO/Harbormaster are authorized, without further Board action, to make nonsubstantive changes necessary or appropriate to complete the Lease, correct clerical or drafting errors,

eliminate inconsistencies, clarify language without changing its substantive effect, and conform the document to the Board's action. Such changes may include formatting, numbering, cross-references, citations, administrative contact information, signature information, the actual date of execution, and descriptions or exhibits that accurately document the premises and rights already approved by the Board.

- (b) A change is nonsubstantive only if it does not change a Board-approved business term or materially alter a party's rights, obligations, or allocation of responsibility, liability, or risk. Further Board approval is required for a substantive change affecting the actual identity of either tenant; the premises, number of hoists, exclusive-use areas, or permitted use; rent, including its adjustment formula or timing, fees, credits, deposits, or other economic terms; commencement or expiration dates or duration; renewal, extension, or holdover rights, [including the appraisal and rent provisions of Section 5.3 of the Lease](#); the disposition of the existing right of first refusal; or the material rights and obligations concerning maintenance [\(including of the Hoist Equipment and the Pier\)](#), improvements, casualty, [District Projects, relocation, rent abatement, loss of income](#), indemnification, insurance, default, termination, assignment, or surrender. Completing the execution date does not authorize changing the term or rent commencement provisions. [Designation of Substitute Premises in accordance with Section 11.2 of the Lease, and the reductions and abatements of Monthly Minimum Rent that Sections 8.4 and 11.2 of the Lease require, are governed by Section 2.5 and are not a change to the premises or rent under this subsection.](#)
- (c) A change that materially alters the approved transaction requires Board approval even if proposed to comply with law or to increase protection of the District. The broader authority to adapt the Standard Form for future leases under Article III does not enlarge the authority to change the Lease approved by this Article.

**Section 2.3. Approval as to Form and Execution Records.** District Counsel's approval as to form of the final Lease shall be obtained before execution and retained in the lease file; that approval may be documented by signature or electronic mail. The CEO/Harbormaster shall confirm the tenants' authorized signatures and administrative information, retain the final executed Lease and a record of changes from the Board-approved exhibit, and obtain the insurance documentation required by the Lease when due. [Before execution, the CEO/Harbormaster shall also \(i\) attach to the Lease, as its Exhibit 1, a site plan that accurately depicts the premises described in Section 2.1 of the Lease and approved by the Board; \(ii\) for each](#)

tenant or acknowledging entity that is not a California corporation, obtain a certified resolution, incumbency certificate, or comparable evidence of the signer's authority; and (iii) confirm that Long Fisheries Inc. is registered with the California Secretary of State to transact intrastate business in California and is in good standing. Before execution, District Counsel shall confirm that any consent, acknowledgment, or evidence of authority necessary to implement Section 1.2 of the Lease concerning the existing right of first refusal has been obtained, including execution of the acknowledgment by Alaska Ice Seafoods Inc., doing business as Fathom Seafood, included with the Lease.

**Section 2.4. Administration and Amendments.** The CEO/Harbormaster is authorized to administer the Lease in accordance with its terms and existing District authority and, with District Counsel's approval as to form, to execute written amendments limited to nonsubstantive changes meeting Section 2.2. Each amendment shall be signed as required by Section 12.13 of the Lease. This authority does not permit the waiver of accrued rent or other amounts due, the release of either tenant from liability, or a material amendment without further Board approval. Exercise of a right expressly provided by the Lease remains subject to the District's applicable approval requirements. Section 2.5 governs the exercise of the District's rights and the administration of the provisions described in that Section.

**Section 2.5. Administration of District Project, Relocation, Pier, and Renewal Provisions.**

- (a) The CEO/Harbormaster is authorized to give the notices and exercise the District's rights under Sections 8.4, 11.2, and 11.3 of the Lease, including temporary closures, restrictions, and relocations for District Projects, load limits and operating restrictions for the Pier, and the designation of reasonably comparable Substitute Premises, and to execute, with District Counsel's approval as to form, the memoranda contemplated by Section 11.2(c) of the Lease documenting Substitute Premises and any reduction of Monthly Minimum Rent required by Section 11.2(f) of the Lease.
- (b) An election by the District to terminate the Lease, in whole or as to one Hoist, under Section 8.4(e) or Section 11.2(g) of the Lease requires approval of the Board. The CEO/Harbormaster may acknowledge and implement a termination by the tenants under those Sections and the rent abatements and reductions those Sections provide.
- (c) Any relocation assistance or payments required by applicable relocation law under Section 11.2(h) of the Lease shall be administered in accordance with that law, the applicable grant agreement, and the

District's expenditure and approval requirements. Before execution of the Lease, District Counsel shall confirm that Section 11.2 of the Lease is consistent with the District's grant agreements for the Citizens Dock and seawall projects. Before any District Project requires the tenants to move, temporarily or permanently, the CEO/Harbormaster, in coordination with the project manager and District Counsel, shall determine whether applicable relocation law applies; if it does, the CEO/Harbormaster shall issue the required notices, prepare any required relocation plan, and request from the funding agency any grant budget revision needed to pay eligible relocation costs, and shall report to the Board on the anticipated relocation costs and their funding before the move.

- (d) Upon receipt of a timely notice exercising the option to extend under Section 5.3 of the Lease, the CEO/Harbormaster is authorized to engage the Appraiser, subject to the District's procurement and expenditure requirements then in effect, to administer the appraisal and review procedure, and to execute, with District Counsel's approval as to form, the memorandum confirming the Renewal Term and the Monthly Minimum Rent determined under Section 5.3. This authority does not permit the CEO/Harbormaster to agree to a Monthly Minimum Rent less than that determined under Section 5.3 or to vary any other term of the Renewal Term.
- (e) The CEO/Harbormaster shall report to the Board at its next regular meeting any permanent relocation to Substitute Premises, any rent abatement or reduction lasting more than thirty (30) days, any termination under Section 8.4(e) or Section 11.2(g) of the Lease, and any exercise or withdrawal of the option to extend.

### **ARTICLE III. STANDARD FORM HOIST AND DOCK LEASE**

#### **Section 3.1. Adoption and Scope of the Standard Form.**

- (a) The Board approves the general form of the Lease in Exhibit "A," read without Lease-Specific Content, as the District's Standard Form Hoist and Dock Lease ("Standard Form"). The Standard Form shall be the starting point for proposed new or replacement hoist leases with Caito Fisheries, LCZ Unloaders, and other hoist operators. It applies to hoist and associated dock or shoreside premises leases; it does not establish a standard form for unrelated categories of District leases.
- (b) "Lease-Specific Content" means content that varies with a particular transaction, including tenant identities and organizational forms; notice and signature information; prior and interim lease history; premises descriptions, maps, buildings, land area, hoists, truck pits, and access or

exclusive-use areas; initial rent, fees, deposits, commencement and expiration dates, the first rent adjustment date, duration, and permitted uses; and any separately approved allocation of operational responsibilities.

- (c) Lease-Specific Content also includes Recital D and Section 1.2 concerning the limited right of first refusal held by Alaska Ice Seafoods Inc., doing business as Fathom Seafood, ~~and the portion of Section 2.4~~; the portion of Section 2.4 granting Dandy Fish Company, Inc. authority to resolve disputes between the cotenants; the portion of Section 4.6 allocating Wharfage Fees between the cotenants; the acknowledgment of the holder of the right of first refusal; the last sentence of Section 11.2(e) allocating reduced capacity between the cotenants; the identification of particular District Projects in Recital F and Section 11.2(a); and Section 5.3 concerning the option to extend. Those provisions are specific to the approved transaction and are not general provisions to be carried into other leases. Section 5.3 may be carried in the master Standard Form as a bracketed optional provision, together with the conforming references to it in Sections 1.2, 2.2, 2.5, 3.2, 4.1, 4.7, and 5.1 of the Lease, but its inclusion in any future lease requires express Board approval under Section 3.3. Joint and several liability provisions shall ordinarily be retained for a multiple-tenant lease, subject to Section 3.3, and may be conformed for a single-tenant lease without releasing an existing obligor.
- (d) Within sixty (60) days after adoption of this Resolution, District Counsel, in consultation with the CEO/Harbormaster, shall prepare a master Standard Form using blanks or bracketed placeholders for Lease-Specific Content and appropriate optional provisions for different premises or tenancy arrangements.
- (e) The annual rent adjustment method in Section 4.7 of the Lease and the tenant insurance requirements in Sections 2.6 and 7.2, together with the allocation of maintenance and repair responsibility for the Hoist Equipment and the Pier in Sections 2.8, 8.1, 8.3, and 8.4, the District Project, relocation, and loss-of-income provisions of Sections 11.2 and 11.3, and the Industrial General Permit provisions of Section 3.4, shall be retained as the Standard Form baseline, subject to the Board's authority under Section 3.3. Transaction-specific initial rent and the first adjustment date may be completed as Lease-Specific Content; that authority does not permit a departure from the adjustment method or a material change in the insurance requirements without Board approval.

### **Section 3.2. Delegation to District Counsel and CEO/Harbormaster.**

- (a) District Counsel, in consultation with the CEO/Harbormaster, is authorized to prepare and negotiate proposed hoist leases on the Standard Form. Proposed business terms and material departures may be developed for presentation to the Board; this authority to prepare and negotiate does not itself authorize their approval or execution.
- (b) Subject to Section 3.3, District Counsel may approve the following modifications without separate Board approval of the form ("Permitted Modifications"):
  - (1) Complete Lease-Specific Content consistently with the business terms approved by the Board or under a separate, applicable delegation of authority.
  - (2) Conform provisions to applicable federal, state, or local law, judicial or administrative decisions, permits, or funding requirements, and remove or revise provisions that do not apply to the premises, operations, or tenancy.
  - (3) Adapt insurance terminology, forms, and endorsements to the relevant risks and policy types, in consultation with the CEO/Harbormaster, while preserving the material coverage and protections required by the Standard Form and the Board's approval.
  - (4) Negotiate legal, administrative, and technical refinements that District Counsel determines are appropriate to the transaction, consistent with the District's interests and the fairness standards in Section 3.4, and do not constitute a Reserved Modification or materially alter the business terms approved by the Board.
  - (5) Make provisions more protective of the District, provided the change is consistent with Section 3.4 and does not affect a matter reserved to the Board; and correct clerical, drafting, formatting, numbering, cross-reference, and citation errors.
- (c) District Counsel shall exercise independent professional legal judgment within the limits of this Resolution. District Counsel's written determination that a change is permitted, together with the CEO/Harbormaster's concurrence, may be relied upon to finalize the document, but does not enlarge delegated authority or replace any required Board approval. Approval as to form shall be obtained before execution and retained in the lease file.

### **Section 3.3. Matters Reserved to the Board.**

- (a) The Board retains approval of each future lease and its business terms except to the extent separately and expressly delegated under existing District authority. Business terms include the tenant, premises and rights granted, permitted use, rent and other charges, the rent adjustment formula and timing, deposits or security, credits or abatements, commencement and expiration dates, duration, renewal or extension rights, and material District expenditures or obligations.
- (b) The following departures from the Standard Form ("Reserved Modifications") require express Board approval:
  - (1) A limitation or cap on a tenant's liability to the District; a material waiver, reduction, or narrowing of tenant indemnification or defense obligations; an obligation for the District to indemnify or defend a tenant or another person; or release of an existing tenant or other obligor from liability.
  - (2) A material change in required insurance coverage, limits, duration, allocation of responsibility, or protections for the District, including additional-insured, loss-payee, primary-coverage, and waiver-of-subrogation protections where applicable.
  - (3) A material shift to the District of responsibility or cost for maintenance, repair, improvements, dredging, environmental compliance, casualty, restoration, or surrender, or a material reduction in a tenant's corresponding responsibilities.
  - (4) A material restriction of the District's inspection, default, termination, enforcement, or assignment-consent rights, [or of the District's rights to undertake District Projects, to close, restrict, or relocate premises, or to impose load limits or operating restrictions on a pier or dock](#), or a material expansion of a tenant's termination or continued-possession rights.
  - (5) A new right of first refusal, priority to lease other facilities, purchase option, renewal or extension option [\(including an option in the form of Section 5.3 of the Lease\)](#), or exclusivity beyond the specifically approved premises and use rights.
  - (6) Binding arbitration; governing law other than California law; or a requirement to litigate outside Del Norte County.

- (7) Any other material departure that changes a Board-approved policy or materially alters the economic terms, property rights, or allocation of risk approved by the Board.
- (c) A Reserved Modification may be approved as part of the Board's approval of the particular lease or amendment if it is identified and explained in the staff report. No separate Board action on the master Standard Form is required for an expressly approved transaction-specific departure. A legal-compliance modification that also falls within this Section shall be presented to the Board for approval before execution.

**Section 3.4. Fair and Consistent Lease Structure.** The Standard Form shall promote comparable protections and obligations among similarly situated hoist operators. Differences in proposed leases shall rest on documented, relevant circumstances, such as premises size, location and condition, number and capacity of hoists, facilities and access provided, permitted operations, duration, and allocation of maintenance or other responsibilities. Material departures and material differences in economic terms or obligations among comparable operators shall be identified and explained in the staff report for Board consideration. This policy does not establish an automatic right to identical rent or other terms for different premises or operations. All leases shall comply with applicable law, including nondiscrimination requirements and any public-trust or legislative-grant restrictions applicable to the property.

**Section 3.5. Effect on Future Approvals and Existing Leases.**

- (a) Unless the Board expressly provides otherwise, its subsequent approval of a hoist lease on the Standard Form shall authorize the CEO/Harbormaster to finalize and execute that lease, with District Counsel's approval as to form, using the approved business terms, any Reserved Modifications expressly approved by the Board, and Permitted Modifications under Section 3.2, without further Board action.
- (b) Adoption of the Standard Form does not approve or award another lease, authorize occupancy or use of District property by another operator, appropriate funds, amend an existing lease, create rights in a prospective tenant, or enlarge the contracting or expenditure authority of the CEO/Harbormaster. Existing leases remain governed by their terms unless lawfully amended or replaced. A departure approved for one lease does not automatically amend the Standard Form or another lease.

**Section 3.6. Maintenance and Review.** District Counsel shall maintain the master Standard Form and incorporate Permitted Modifications of general application. Each master revision shall bear a version number and

date and be recorded in a change log. Revisions of general application shall be reported in writing to the Board at a regular meeting within sixty (60) days. District Counsel and the CEO/Harbormaster shall review the Standard Form at least once every two (2) years and present recommended material changes to the Board. Transaction-specific adaptations shall be retained in the individual lease file.

## **ARTICLE IV. GENERAL**

### **Section 4.1. Environmental Review.**

- (a) The Board finds that approval of the Lease is categorically exempt from the California Environmental Quality Act ("CEQA") under State CEQA Guidelines section 15301 (Class 1, Existing Facilities). The Lease continues fish offloading and processing at the existing buildings, two hoist areas, truck pit, and associated premises at 100 Neptune Way, involving negligible or no expansion of existing use. This Resolution does not approve new construction or expansion of use. Based on the record before it, the Board finds that none of the exceptions in State CEQA Guidelines section 15300.2 applies. *The provisions of the Lease concerning District Projects and relocation reserve rights of the District and allocate risk between the parties; they do not approve, fund, or commit the District to the Citizens Dock replacement, the seawall repair and replacement, or any other capital project, each of which remains subject to its own environmental review under CEQA and, where applicable, the National Environmental Policy Act before approval. The option to extend in Section 5.3 would continue the same use of the same existing facilities.*
- (b) Adoption of the Standard Form and the delegation of authority, standing alone, are organizational and administrative activities that do not authorize a physical change in the environment and are not a project under State CEQA Guidelines section 15378(b)(5). A future lease, physical work, or proposed expansion remains subject to any required CEQA review before its approval. Nothing in this Resolution exempts future activities from applicable environmental or permit requirements.

**Section 4.2. Applicable Law and Existing Authority.** This Resolution shall be implemented consistently with applicable law, restrictions governing District property, the District Bylaws, and other controlling Board actions. Except for the authority expressly granted herein, it does not alter existing contracting, expenditure, or approval authority.

**Section 4.3. Severability.** If a provision of this Resolution or its application is held invalid, the remaining provisions and applications that can be given effect without the invalid provision or application shall remain in effect.

**Section 4.4. Effective Date.** This Resolution shall take effect immediately upon adoption.

**APPROVED, ADOPTED AND SIGNED** this ~~14<sup>th</sup>~~28<sup>th</sup> day of October, 2026, by the following vote, to wit:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Rick Shepherd  
Chair, Board of Harbor Commissioners  
Crescent City Harbor District

**ATTESTED:**

\_\_\_\_\_  
Gerhard Weber  
Secretary and Commissioner, Board of Harbor Commissioners  
Crescent City Harbor District

**EXHIBIT "A"**

**HOIST AND DOCK LEASE**

**BETWEEN THE CRESCENT CITY HARBOR DISTRICT, DANDY FISH  
COMPANY, INC., AND LONG FISHERIES INC.**

[Download]

~~[https://www.ccharbor.com/files/39ee5d8b7/Hoist\\_and\\_Dock\\_Lease\\_Revised\\_2026.10.09.pdf](https://www.ccharbor.com/files/39ee5d8b7/Hoist_and_Dock_Lease_Revised_2026.10.09.pdf)~~

[https://www.ccharbor.com/files/dc0dba5ca/Hoist\\_and\\_Dock\\_Lease\\_REDLINE\\_v8\\_to\\_v10\\_2026.10.24.pdf](https://www.ccharbor.com/files/dc0dba5ca/Hoist_and_Dock_Lease_REDLINE_v8_to_v10_2026.10.24.pdf)



6. Consider expansion of public Wi-Fi for the inner boat basin and the installation of additional security cameras.

***Public Comment?***



## **7. Review and approve 26/27 Q1 budget adjustments**

***Public Comment?***

Crescent City Harbor District  
Budget FY26/27 - 26Q1 Review

Last Revised : 10/24/26

|                                 | Draft Audit<br>QB OL Bal<br>06/30/25 | Adj'd Budget<br>FYE26Q3 | QB OL Bal<br>06/30/26 | 08/12/26<br>Approved<br>Budget<br>FY26/27 | 10/28/26<br>Proposed<br>Budget Adj<br>26Q1 | 10/28/26<br>Proposed<br>Adj'd Total<br>26Q1 |
|---------------------------------|--------------------------------------|-------------------------|-----------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------|
| INCOME                          |                                      |                         |                       |                                           |                                            |                                             |
| 2400 COMMERCIAL REVENUE         |                                      |                         |                       |                                           |                                            |                                             |
| 2401 Commercial Fees Additional | 107,801                              | 120,000                 | 131,053               | 122,300                                   |                                            | 122,300                                     |
| 2402 Commercial Hoist Leases    | 224,460                              | 250,000                 | 270,260               | 324,000                                   |                                            | 324,000                                     |
| 2403 Commercial Leases          | 370,653                              | 380,000                 | 370,000               | 560,518                                   | (150,000)                                  | 410,518                                     |
| 2405 RV Park Leases             | 0                                    | 0                       | 0                     | 0                                         | 125,000                                    | 125,000                                     |
| 2407 Commercial Utilities       | 21,321                               | 20,000                  | 20,153                | 19,382                                    |                                            | 19,382                                      |
| 2408 Concessions Leases         | (25,271)                             | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 2409 Freezer Rental             | 9,007                                | 7,992                   | 7,881                 | 7,992                                     |                                            | 7,992                                       |
| 2410 Poundage Fees              | 47,436                               | 60,000                  | 85,060                | 85,800                                    |                                            | 85,800                                      |
| 2411 Service/Fee Revenue        | 500                                  | 0                       | 0                     | 0                                         |                                            | 0                                           |
| Total 2400 COMMERCIAL REVENUE   | 755,908                              | 837,992                 | 884,407               | 1,119,992                                 | (25,000)                                   | 1,094,992                                   |
| 2600 SERVICES & FEES            |                                      |                         |                       |                                           |                                            |                                             |
| 2601 Equipment Rental           | 120                                  | 200                     | 96                    | 500                                       |                                            | 500                                         |
| 2602 No Insurance Fee           | 40,500                               | 38,000                  | 42,300                | 30,000                                    |                                            | 30,000                                      |
| 2603 Fees & Sales Additional    | 2,516                                | 600                     | 2,858                 | 4,000                                     |                                            | 4,000                                       |
| 2604 Event Rentals              | 312                                  | 2,750                   | 2,386                 | 4,000                                     |                                            | 4,000                                       |
| 2605 Permits Fish Sales         | 1,050                                | 1,300                   | 900                   | 1,050                                     |                                            | 1,050                                       |
| 2606 Key Fob Sales              | 322                                  | 0                       | 403                   | 500                                       |                                            | 500                                         |
| 2607 Late Payment Fee           | 4,769                                | 4,500                   | 12,887                | 6,000                                     |                                            | 6,000                                       |
| 2608 Launch Permit Fees         | 16,751                               | 15,000                  | 16,364                | 17,650                                    |                                            | 17,650                                      |
| 2609 Laundry Sales              | 708                                  | 500                     | 536                   | 600                                       |                                            | 600                                         |
| 2610 Live-a-Board Fees          | 9,600                                | 8,400                   | 7,920                 | 7,200                                     |                                            | 7,200                                       |
| 2611 Mobile Crane Rental        | 7,440                                | 7,500                   | 6,696                 | 6,480                                     |                                            | 6,480                                       |
| 2612 Storage Revenue            | 34,550                               | 38,000                  | 39,687                | 41,300                                    |                                            | 41,300                                      |
| 2613 Utilities Marina           | 30,392                               | 32,000                  | 31,704                | 32,450                                    |                                            | 32,450                                      |
| 2614 Work Dock Use              | 1,290                                | 1,200                   | 950                   | 1,200                                     |                                            | 1,200                                       |
| 2615 Surcharge / Admin Fee      | 3,867                                | 2,400                   | 3,990                 | 2,400                                     |                                            | 2,400                                       |
| 2616 Harbor Fees Additional     | 2,975                                | 1,200                   | 0                     | 0                                         |                                            | 0                                           |
| 2617 Non-Taxable labor fees     | 1,197                                | 1,200                   | 90                    | 0                                         | 1,000                                      | 1,000                                       |
| Total 2600 SERVICES & FEES      | 158,360                              | 154,750                 | 169,768               | 155,330                                   | 1,000                                      | 156,330                                     |
| 2650 Discounts and Adjustments  | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |

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|                                        | Draft Audit<br>QB OL Bal<br>06/30/25 | Adj'd Budget<br>FYE26Q3 | QB OL Bal<br>06/30/26 | 08/12/26<br>Approved<br>Budget<br>FY26/27 | 10/28/26<br>Proposed<br>Budget Adj<br>26Q1 | 10/28/26<br>Proposed<br>Adj'd Total<br>26Q1 |
|----------------------------------------|--------------------------------------|-------------------------|-----------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------|
| 2700 MOORAGE - SLIP RENTALS            |                                      |                         |                       |                                           |                                            |                                             |
| 2701 Rec Slip Rentals / Dockwa         | 564,208                              | 545,000                 | 536,095               | 551,000                                   | (20,000)                                   | 531,000                                     |
| Total 2700 MOORAGE - SLIP RENTALS      | 564,208                              | 545,000                 | 536,095               | 551,000                                   | (20,000)                                   | 531,000                                     |
| 2800 RV PARKS REVENUE OPERATIONS       |                                      |                         |                       |                                           |                                            |                                             |
| 2800 RV Parks Revenue Operations       | 485                                  | 500                     | 0                     | 0                                         |                                            | 0                                           |
| 2801 RV Bayside Leases                 | 196,458                              | 178,000                 | 176,165               | 0                                         | 28,761                                     | 28,761                                      |
| 2802 RV BS Dump Station                | 105                                  | 120                     | 335                   | 0                                         | 102                                        | 102                                         |
| 2803 RV BS Fees                        | 1,740                                | 2,100                   | 1,255                 | 0                                         | 180                                        | 180                                         |
| 2804 RV BS Freezers                    | 185                                  | 180                     | 175                   | 0                                         | 30                                         | 30                                          |
| 2805 RV BS Laundry                     | 2,156                                | 1,200                   | 1,247                 | 0                                         | 611                                        | 611                                         |
| 2808 RV RHV Laundry                    | 0                                    | 600                     | 126                   | 0                                         | 242                                        | 242                                         |
| 2809 RV Guest Rentals                  | 42,414                               | 62,000                  | 60,786                | 0                                         | 31,212                                     | 31,212                                      |
| Total 2800 RV PARKS REVENUE OPERATIONS | 243,543                              | 244,700                 | 240,089               | 0                                         | 61,138                                     | 61,138                                      |
| 2900 Additional Operating Income       | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 3000 SALES OF PRODUCT REVENUE          |                                      |                         |                       |                                           |                                            |                                             |
| 3001 Gift Shop Sales                   | 1,995                                | 2,000                   | 1,346                 | 600                                       |                                            | 600                                         |
| Total 3000 SALES OF PRODUCT REVENUE    | 1,995                                | 2,000                   | 1,346                 | 600                                       | 0                                          | 600                                         |
| 3099 Uncategorized Income              | 4,144                                | 0                       | 0                     | 0                                         |                                            | 0                                           |
| Renewable Energy Credit                | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| Stripe sales                           | 1,890                                | 0                       | 0                     | 0                                         |                                            | 0                                           |
| TOTAL INCOME                           | 1,730,047                            | 1,784,442               | 1,831,705             | 1,826,922                                 | 17,138                                     | 1,844,060                                   |
| 3100 COST OF GOODS SOLD                |                                      |                         |                       |                                           |                                            |                                             |
| 3101 Gift Shop Items                   | 6,074                                | 1,200                   | 0                     | 300                                       |                                            | 300                                         |
| 3102 Laundry Expense                   | 354                                  | 750                     | 268                   | 300                                       |                                            | 300                                         |
| Total 3100 COST OF GOODS SOLD          | 6,428                                | 1,950                   | 268                   | 600                                       | 0                                          | 600                                         |
| GROSS PROFIT                           | 1,723,619                            | 1,782,492               | 1,831,437             | 1,826,322                                 | 17,138                                     | 1,843,460                                   |
| EXPENSES                               |                                      |                         |                       |                                           |                                            |                                             |
| 3200 ADVERTISING                       |                                      |                         |                       |                                           |                                            |                                             |

Crescent City Harbor District  
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|------------------------------------|--------------------------------------|-------------------------|-----------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------|
| 3201 Ads and Notices               | 7,000                                | 4,000                   | 4,867                 | 4,800                                     |                                            | 4,800                                       |
| 3202 Events                        | 0                                    | 0                       | 0                     | 0                                         | 5,000                                      | 5,000                                       |
| Total 3200 ADVERTISING             | 7,000                                | 4,000                   | 4,867                 | 4,800                                     | 5,000                                      | 9,800                                       |
| 3300 AUTO EXPENSES                 |                                      |                         |                       |                                           |                                            |                                             |
| 3301 Fuel Expenses                 | 3,154                                | 3,600                   | 4,053                 | 6,000                                     |                                            | 6,000                                       |
| 3302 Maintenance and Repair        | 2,889                                | 3,600                   | 3,001                 | 3,600                                     |                                            | 3,600                                       |
| 3303 Truck Leases/Auto Exp         | 3,209                                | 40,000                  | 39,224                | 20,772                                    |                                            | 20,772                                      |
| Total 3300 AUTO EXPENSES           | 9,252                                | 47,200                  | 46,278                | 30,372                                    | 0                                          | 30,372                                      |
| 3400 BANK FEES / SURCHARGES        |                                      |                         |                       |                                           |                                            |                                             |
| 3401 Bank Fees                     | 1,321                                | 600                     | 497                   | 480                                       |                                            | 480                                         |
| 3402 Merchant Fees                 | 455                                  | 2,000                   | 1,969                 | 600                                       | 10,000                                     | 10,600                                      |
| 3403 Fines Additional Fees         | 30                                   | 0                       | 0                     | 0                                         | 50                                         | 50                                          |
| 3404 QuickBooks Payments Fees      | 8,254                                | 5,553                   | 5,553                 | 0                                         |                                            | 0                                           |
| Total 3400 BANK FEES / SURCHARGES  | 10,060                               | 8,153                   | 8,020                 | 1,080                                     | 10,050                                     | 11,130                                      |
| 3500 Dues                          | 9,319                                | 3,000                   | 242                   | 100                                       |                                            | 100                                         |
| 3505 Election Expense              | 0                                    | 0                       | 0                     | 17,500                                    |                                            | 17,500                                      |
| 3505 Fees Expense                  | 0                                    | 0                       | 392                   | 0                                         | 300                                        | 300                                         |
| 3600 CONTRACTORS OPERATIONS        |                                      |                         |                       |                                           |                                            |                                             |
| 3602 Outside Services              | 84,516                               | 22,500                  | 28,505                | 60,000                                    |                                            | 60,000                                      |
| Total 3600 CONTRACTORS OPERATIONS  | 84,516                               | 22,500                  | 28,505                | 60,000                                    | 0                                          | 60,000                                      |
| 3700 INSURANCE POLICIES            |                                      |                         |                       |                                           |                                            |                                             |
| 3701 Auto Insurance                | 20,340                               | 26,500                  | 22,293                | 28,250                                    |                                            | 28,250                                      |
| 3702 Liability & Property Policies | 304,985                              | 153,096                 | 153,970               | 159,764                                   | 27,780                                     | 187,544                                     |
| 3703 Workers Comp                  | 57,519                               | 20,000                  | 16,641                | 15,600                                    | 1,400                                      | 17,000                                      |
| Total 3700 INSURANCE POLICIES      | 382,844                              | 199,596                 | 192,904               | 203,614                                   | 29,180                                     | 232,794                                     |
| 3800 INTEREST EXPENSE              |                                      |                         |                       |                                           |                                            |                                             |
| 3801 Additional Interest Expenses  | 0                                    | 0                       | 22                    | 0                                         |                                            | 0                                           |
| 3802 USDA Interest                 | 119,641                              | 162,000                 | 164,584               | 41,601                                    | 115,879                                    | 157,480                                     |
| 3803 FB Judgement Interest         | 251,474                              | 46,150                  | 46,150                | 33,602                                    |                                            | 33,602                                      |
| 3804 FB Settlement Interest        | 0                                    | 112,500                 | 150,764               | 127,173                                   | (43,331)                                   | 83,842                                      |
| 3805 Finance Charge                | 34                                   | 6,500                   | 5,484                 | 7,189                                     | 1,011                                      | 8,200                                       |
| Total 3800 INTEREST EXPENSE        | 371,149                              | 327,150                 | 367,003               | 209,566                                   | 73,559                                     | 283,125                                     |

Crescent City Harbor District  
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|---------------------------------------------|--------------------------------------|-------------------------|-----------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------|
| <b>3900 PROFESSIONAL FEES / CONSULTANTS</b> |                                      |                         |                       |                                           |                                            |                                             |
| 3901 Accounting                             | 17,425                               | 67,500                  | 67,576                | 69,300                                    |                                            | 69,300                                      |
| 3902 Auditing                               | 22,000                               | 24,000                  | 12,000                | 24,000                                    | 14,500                                     | 38,500                                      |
| 3903 Attorney Professional Services Legal   | 130,092                              | 60,000                  | 48,063                | 60,000                                    |                                            | 60,000                                      |
| 3904 Additional Non-Attorney                | 9,041                                | 12,000                  | 18,179                | 12,000                                    |                                            | 12,000                                      |
| 3905 Legal Reimbursements                   | 6,922                                | 6,000                   | 137                   | 1,200                                     |                                            | 1,200                                       |
| 3906 Engineering                            | 14,096                               | 10,000                  | 0                     | 9,000                                     |                                            | 9,000                                       |
| 3907 Grant Management & Acquisition         | 11,000                               | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 3908 IT Services                            | 22,606                               | 24,000                  | 23,002                | 24,000                                    |                                            | 24,000                                      |
| 3909 IT Reimbursements                      | 15,057                               | 6,000                   | 6,876                 | 7,200                                     |                                            | 7,200                                       |
| 3910 Permitting, Planning & PM              | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| Total 3900 PROFESSIONAL FEES / CONSULTANTS  | 248,239                              | 209,500                 | 175,833               | 206,700                                   | 14,500                                     | 221,200                                     |
| <b>4000 OFFICE / GENERAL OPERATIONS</b>     |                                      |                         |                       |                                           |                                            |                                             |
| 4002 Office Equipment Leases                | 6,195                                | 6,500                   | 5,164                 | 5,400                                     |                                            | 5,400                                       |
| 4003 Office Expenses                        | 2,410                                | 3,600                   | 2,176                 | 2,400                                     |                                            | 2,400                                       |
| 4004 Permits / Licenses                     | 24,591                               | 26,280                  | 26,276                | 24,775                                    |                                            | 24,775                                      |
| 4006 Subscriptions & Software               | 24,604                               | 31,950                  | 30,299                | 18,000                                    | 9,266                                      | 27,266                                      |
| 4007 Uniform Expenses                       | 4,055                                | 4,800                   | 4,057                 | 4,800                                     |                                            | 4,800                                       |
| 4008 Website & Hosting Expenses             | 3,261                                | 4,200                   | 4,129                 | 4,320                                     |                                            | 4,320                                       |
| 4020 Meals In-Town / Team Appreciation      | (172)                                | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 4025 Recruitment Expense                    | 924                                  | 1,000                   | 365                   | 450                                       |                                            | 450                                         |
| 4026 Taxes and License                      | 129                                  | 1,300                   | 1,297                 | 360                                       |                                            | 360                                         |
| 4028 Postage & Shipping                     | 541                                  | 600                     | 412                   | 500                                       |                                            | 500                                         |
| Total 4000 OFFICE / GENERAL OPERATIONS      | 66,537                               | 80,230                  | 74,176                | 61,005                                    | 9,266                                      | 70,271                                      |
| <b>5000 PAYROLL EXPENDITURES</b>            |                                      |                         |                       |                                           |                                            |                                             |
| 5001 Payroll Expenses                       | 837,674                              | 627,000                 | 617,713               | 624,000                                   |                                            | 624,000                                     |
| 5002 Payroll Benefits                       | 139,267                              | 121,400                 | 120,316               | 124,800                                   | 14,000                                     | 138,800                                     |
| 5003 Health Benefits                        | 167,486                              | 190,400                 | 192,314               | 187,200                                   | 4,500                                      | 191,700                                     |
| 5005 Payroll Tax Expense                    | 75,288                               | 61,000                  | 57,917                | 62,400                                    |                                            | 62,400                                      |
| 5006 Commissioner Expense                   | 37,200                               | 36,000                  | 36,000                | 36,000                                    |                                            | 36,000                                      |
| 5013 Team Housing & Additional Expenses     | 0                                    | 20,428                  | 20,454                | 0                                         | 25                                         | 25                                          |
| 5015 Payroll Processing                     | 28,109                               | 16,000                  | 15,797                | 3,600                                     |                                            | 3,600                                       |
| Total 5000 PAYROLL EXPENDITURES             | 1,285,025                            | 1,072,228               | 1,060,511             | 1,038,000                                 | 18,525                                     | 1,056,525                                   |
| <b>5100 REPAIRS / MAINTENANCE</b>           |                                      |                         |                       |                                           |                                            |                                             |

Crescent City Harbor District  
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|-------------------------------------------|--------------------------------------|-------------------------|-----------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------|
| 5101 Heavy Equipment Lease Payments       | 4,108                                | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 5102 Operations Purchases                 | 1,545                                | 5,000                   | 1,463                 | 12,000                                    |                                            | 12,000                                      |
| 5104 Repairs General                      | 31,817                               | 35,000                  | 11,056                | 60,000                                    |                                            | 60,000                                      |
| Total 5100 REPAIRS / MAINTENANCE          | 37,470                               | 40,000                  | 12,519                | 72,000                                    | 0                                          | 72,000                                      |
| 5200 SUPPLIES, MATERIALS & FUEL           |                                      |                         |                       |                                           |                                            |                                             |
| 5201 Maintenance Supplies / Materials     | 18,017                               | 20,000                  | 19,897                | 36,000                                    |                                            | 36,000                                      |
| 5202 Operations Supplies / Materials      | 8,840                                | 7,500                   | 6,691                 | 3,600                                     |                                            | 3,600                                       |
| 5203 Fuel Maintenance                     | 7,876                                | 10,000                  | 9,840                 | 12,000                                    |                                            | 12,000                                      |
| Total 5200 SUPPLIES, MATERIALS & FUEL     | 34,732                               | 37,500                  | 36,428                | 51,600                                    | 0                                          | 51,600                                      |
| 5300 TRAVEL / TRAINING                    |                                      |                         |                       |                                           |                                            |                                             |
| 5301 Accomodations / Hotels               | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 5304 Airfare                              | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 5305 Mileage / Fuel                       | 0                                    | 100                     | 39                    | 120                                       |                                            | 120                                         |
| 5306 Rideshare, Rentals, Ground Transport | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 5307 Trainings / Meetings                 | 1,885                                | 1,000                   | 613                   | 720                                       |                                            | 720                                         |
| Total 5300 TRAVEL / TRAINING              | 1,885                                | 1,100                   | 652                   | 840                                       | 0                                          | 840                                         |
| 5500 UTILITIES                            |                                      |                         |                       |                                           |                                            |                                             |
| 5501 Electricity                          | 133,263                              | 150,000                 | 115,439               | 60,000                                    | 6,600                                      | 66,600                                      |
| 5502 Propane                              | 8,105                                | 10,000                  | 9,369                 | 0                                         | 1,100                                      | 1,100                                       |
| 5503 Telephone                            | 12,551                               | 12,000                  | 12,013                | 12,000                                    |                                            | 12,000                                      |
| 5504 Water & Sewer Service                | 35,121                               | 39,000                  | 41,200                | 33,391                                    | 6,000                                      | 39,391                                      |
| 5505 Trash & Recycle                      | 108,551                              | 120,000                 | 96,231                | 62,300                                    | 6,600                                      | 68,900                                      |
| 5506 WI-FI / Internet Services            | 7,385                                | 5,600                   | 5,546                 | 6,000                                     |                                            | 6,000                                       |
| 5507 Solar Engergy                        | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| Total 5500 UTILITIES                      | 304,976                              | 336,600                 | 279,799               | 173,691                                   | 20,300                                     | 193,991                                     |
| 5600 WRITE-OFFS                           |                                      |                         |                       |                                           |                                            |                                             |
| 5601 Commercial Bad Debt                  | 0                                    | 50,000                  | 24,298                | 0                                         | 25,000                                     | 25,000                                      |
| Total 5600 WRITE-OFFS                     | 0                                    | 50,000                  | 24,298                | 0                                         | 25,000                                     | 25,000                                      |
| TOTAL EXPENSES                            | 2,853,004                            | 2,438,757               | 2,312,425             | 2,130,868                                 | 205,680                                    | 2,336,548                                   |
| NET OPERATING INCOME (LOSS)               | (1,129,386)                          | (656,265)               | (480,988)             | (304,546)                                 | (188,542)                                  | (493,088)                                   |
| OTHER INCOME                              |                                      |                         |                       |                                           |                                            |                                             |

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|----------------------------------------------|--------------------------------------|-------------------------|-----------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------|
| 5605 DONATIONS RECEIVED                      |                                      |                         |                       |                                           |                                            |                                             |
| 5605 Donations Received                      | 0                                    | 0                       | 500                   | 0                                         |                                            | 0                                           |
| 5606 Event Sponsorship                       | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| Total 5605 DONATIONS RECEIVED                | 0                                    | 0                       | 500                   | 0                                         | 0                                          | 0                                           |
| 5700 GRANTS RECEIVED                         |                                      |                         |                       |                                           |                                            |                                             |
| 5750 Grant Income                            | 305,526                              | 0                       | 411,983               | 0                                         |                                            | 0                                           |
| Total 5700 GRANTS RECEIVED                   | 305,526                              | 0                       | 411,983               | 0                                         | 0                                          | 0                                           |
| 5800 INTEREST INCOME                         |                                      |                         |                       |                                           |                                            |                                             |
| 5800 Interest Income                         | 36,778                               | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 5801 Additional Investment / Interest Earned | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 5802 LAIF Investment Gain                    | 25,271                               | 12,200                  | 14,245                | 8,000                                     |                                            | 8,000                                       |
| Total 5800 INTEREST INCOME                   | 62,049                               | 12,200                  | 14,245                | 8,000                                     | 0                                          | 8,000                                       |
| 5905 SB105 Tsunami Repair Funding            | 0                                    | 0                       | 1,000,000             | 0                                         |                                            | 0                                           |
| 6000 TAX PROCEEDS                            |                                      |                         |                       |                                           |                                            |                                             |
| 6001 Property Tax                            | 274,866                              | 539,000                 | 568,683               | 565,500                                   |                                            | 565,500                                     |
| 6002 TOT Proceeds                            | 567,086                              | 345,303                 | 349,410               | 364,000                                   |                                            | 364,000                                     |
| Total 6000 TAX PROCEEDS                      | 841,952                              | 884,303                 | 918,094               | 929,500                                   | 0                                          | 929,500                                     |
| TOTAL OTHER INCOME                           | 1,209,527                            | 896,503                 | 2,344,822             | 937,500                                   | 0                                          | 937,500                                     |
| OTHER EXPENSE                                |                                      |                         |                       |                                           |                                            |                                             |
| 6500 Depreciation                            | 3,827,907                            | 3,827,907               | 3,827,907             | 3,827,907                                 |                                            | 3,827,907                                   |
| 6600 Arbitration Judgement                   | 0                                    | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 6200 Non-Operating Expenses                  | 1,048                                | 0                       | 0                     | 0                                         |                                            | 0                                           |
| 6203 Penalties and Fines                     | 0                                    | 400                     | 259                   | 0                                         |                                            | 0                                           |
| Reconciliation Discrpencies-1                | 89,636                               | 0                       | (2,913)               | 0                                         |                                            | 0                                           |
| TOTAL OTHER EXPENSE                          | 3,918,591                            | 3,828,307               | 3,825,253             | 3,827,907                                 | 0                                          | 3,827,907                                   |
| NET OTHER INCOME/(EXPENSE)                   | (2,709,064)                          | (2,931,804)             | (1,480,431)           | (2,890,407)                               | 0                                          | (2,890,407)                                 |
| NET INCOME (LOSS)                            | (3,838,450)                          | (3,588,069)             | (1,961,419)           | (3,194,953)                               | (188,542)                                  | (3,383,495)                                 |

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|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------|-----------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------|
| Capital Expenditures                                                                                                   |                                      |                         |                       |                                           |                                            |                                             |
| 2105 FBI Judgement                                                                                                     |                                      | 138,338                 | 138,338               | 138,338                                   |                                            | 138,338                                     |
| 2110 FBI Settlement                                                                                                    |                                      | 250,000                 | 81,875                | 368,794                                   | (21,549)                                   | 347,245                                     |
| 2102 USDA Loan                                                                                                         |                                      | 100,000                 | 99,346                | 218,702                                   | (115,879)                                  | 102,823                                     |
| Capital Improvement Projects                                                                                           |                                      | 0                       | 440,789               | 0                                         |                                            | 0                                           |
| Emergency Reserves                                                                                                     |                                      | 0                       | 0                     | 0                                         |                                            | 0                                           |
| Asset Purchases                                                                                                        |                                      | 5,000                   | 0                     | 24,000                                    |                                            | 24,000                                      |
| USDA Reserve Replenished                                                                                               |                                      | 0                       | 0                     | 26,000                                    |                                            | 26,000                                      |
| Total Capital Expenditures                                                                                             |                                      | 493,338                 | 760,348               | 775,834                                   | (137,428)                                  | 638,406                                     |
| Net Increase (Decrease) In Position                                                                                    |                                      | <u>(4,081,407)</u>      | <u>(2,721,767)</u>    | <u>(3,970,787)</u>                        | <u>(51,114)</u>                            | <u>(4,021,901)</u>                          |
| Net Increase (Decrease) In Position (w/o Depr)                                                                         |                                      | <u>(253,500)</u>        | <u>1,106,140</u>      | <u>(142,880)</u>                          | <u>(51,114)</u>                            | <u>(193,994)</u>                            |
| LAIF Reserve                                                                                                           | 304,687                              | 259,825                 | 262,371               |                                           | 264,931                                    |                                             |
| Total Cash On Hand (includes undeposited funds)                                                                        | 79,494                               | 64,792                  | 176,737               |                                           | 196,180                                    |                                             |
| Total Cash and Reserves on Hand                                                                                        | <u>384,181</u>                       | <u>324,616</u>          | <u>439,108</u>        |                                           | <u>461,111</u>                             |                                             |
| Net Decrease in Position (w/o Depr) to be funded by<br>Reserves pending planned debt restructure of<br>FBI Settlement. |                                      |                         |                       |                                           |                                            |                                             |



## **8. Communications, Reports, and Directions to Staff**

### **a. Harbor Commissioner & Committee Reports**

- (1) Commissioner Dan Schmidt**
- (2) Commissioner Annie Nehmer**
- (3) Commissioner Gerhard Weber**
- (4) Vice Chair John Evans**
- (5) Chair Rick Shepherd**



## **8. Communications, Reports, and Directions to Staff**

### **b. CEO/Harbormaster Report**



## **8. Communications, Reports, and Directions to Staff**

### **c. Financial Report**

- i. Financial Summary Report as of September 30, 2026**
- ii. Balance Sheet by Month**
- iii. Profit and Loss by Month**
- iv. Profit and Loss by Class**
- v. Budget to Actual Report**
- vi. Cash Flow Report for September 2026**
- vii. Cash Flow Projection Report for September 2026**
- viii. Appoint Ad-Hoc Committee to Review Draft 24/25 Audit**
- ix. Approve Nicholson & Olson invoice# 2130 for Audit**

Crescent City Harbor District  
Financial Summary Sheet  
as of September 30, 2026

| A/C # | Account Name           | Amount              |
|-------|------------------------|---------------------|
| 1005  | LAIF Reserve           | 264,932.00          |
| 1001  | Bayside Ckg            | 7.00                |
| 1003  | Operating Ckg          | 176,792.00          |
| 1004  | Svgs                   | 5,021.00            |
| 1006  | RHV Ckg                | 500.00              |
| 1250  | Undeposited Fund       | 12,799.00           |
|       | Total Cash On Hand     | <u>460,051.00</u>   |
| 1100  | Accounts Receivable    | 51,767.00           |
| 1214  | Grants Receivable      | 0.00                |
| 1215  | Taxes Receivable       | 118,307.00          |
| 1216  | SB105 Tsunami Funding  | 1,000,000.00        |
|       | Total Receivables      | <u>1,170,074.00</u> |
| 1600  | Accounts Payable       | 207,407.00          |
|       | Total Accounts Payable | <u>207,407.00</u>   |

# Crescent City Harbor District

Balance Sheet by Month  
As of Sep 30, 2026

|                                            | Jun 30-30 2026   | Jul 2026         | Aug 2026         | Sep 2026         |
|--------------------------------------------|------------------|------------------|------------------|------------------|
| <b>Assets</b>                              |                  |                  |                  |                  |
| Current Assets                             |                  |                  |                  |                  |
| Bank Accounts                              |                  |                  |                  |                  |
| 1009 QuickBooks Tax Holding Account        | 1,572            | 246              | 638              | 1,061            |
| 1005 LAIF Reserve                          | 262,371          | 264,932          | 264,932          | 264,932          |
| 1003 CCHD Checking #4766                   | 165,416          | 116,572          | 110,606          | 176,792          |
| 1001 Bayside Checking #1766                | 7                | 7                | 7                | 7                |
| 1004 CCHD Savings #4774                    | 5,021            | 5,021            | 5,021            | 5,021            |
| 1006 RHV Checking #0707                    | 500              | 500              | 500              | 500              |
| <b>Total Bank Accounts</b>                 | <b>434,886</b>   | <b>387,278</b>   | <b>381,705</b>   | <b>448,313</b>   |
| Accounts Receivable                        |                  |                  |                  |                  |
| 1100 Accounts Receivable                   | 102,002          | 52,319           | 55,363           | 51,767           |
| <b>Total Accounts Receivable</b>           | <b>102,002</b>   | <b>52,319</b>    | <b>55,363</b>    | <b>51,767</b>    |
| Other Current Assets                       |                  |                  |                  |                  |
| 1214 Grant Receivable                      | 94,511           | 94,511           | 94,511           | 0                |
| 1215 Taxes Receivable                      | 445,186          | 433,002          | 378,609          | 118,307          |
| 1217 Interest Receivable                   | 2,561            | 0                | 0                | 0                |
| 1250 Undeposited Funds                     | 4,222            | 6,099            | 4,359            | 12,799           |
| 1200 Other Current Assets                  |                  |                  |                  |                  |
| 1205 Withholding Receivable                | 96,280           | 96,280           | 96,280           | 105,731          |
| 1201 Commercial Lease Receivables          | 717,750          | 717,750          | 717,750          | 717,750          |
| 1202 Deferred Pension Contributions        | 277,459          | 277,459          | 277,459          | 277,459          |
| <b>Total for 1200 Other Current Assets</b> | <b>1,091,489</b> | <b>1,091,489</b> | <b>1,091,489</b> | <b>1,100,940</b> |
| 1216 SB105 Tsunami Funding Receivable      | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        |
| 1300 Inventory                             |                  |                  |                  |                  |
| 1301 Gift Shop Purchases                   | 5,077            | 5,077            | 5,077            | 5,077            |
| <b>Total for 1300 Inventory</b>            | <b>5,077</b>     | <b>5,077</b>     | <b>5,077</b>     | <b>5,077</b>     |
| <b>Total Other Current Assets</b>          | <b>2,643,046</b> | <b>2,630,178</b> | <b>2,574,045</b> | <b>2,237,123</b> |
| <b>Total Current Assets</b>                | <b>3,179,934</b> | <b>3,069,775</b> | <b>3,011,113</b> | <b>2,737,203</b> |
| Fixed Assets                               |                  |                  |                  |                  |
| 1580 Accumulated Depreciation              | -55,050,801      | -55,369,793      | -55,688,785      | -56,007,777      |
| 1465 CIP - Seawall Project                 | 3,100            | 8,100            | 16,078           | 34,586           |
| 1450 CIP - Citizens Dock                   | 753,481          | 774,981          | 782,959          | 801,467          |
| 1455 CIP - Harbor Dev & Design             | 737,051          | 737,051          | 746,301          | 814,576          |
| 1460 CIP So Beach Bathroom                 | 11,990           | 11,990           | 11,990           | 11,990           |
| 1490 Land Cost                             | 465,511          | 465,511          | 465,511          | 465,511          |
| 1500 Depreciable Assets                    |                  |                  |                  |                  |
| 1520 Vehicles                              | 15,217           | 15,217           | 15,217           | 15,217           |
| 1550 Leased Vehicle                        | 147,395          | 147,395          | 147,395          | 147,395          |
| 1570 Streets, Roads and Parks              | 707,691          | 707,691          | 707,691          | 707,691          |
| <b>Total for 1500 Depreciable Assets</b>   | <b>870,303</b>   | <b>870,303</b>   | <b>870,303</b>   | <b>870,303</b>   |
| 1510 Machinery / Equipment                 | 357,501          | 357,501          | 357,501          | 357,501          |

# Crescent City Harbor District

Balance Sheet by Month

As of Sep 30, 2026

|                                            | Jun 30-30 2026    | Jul 2026          | Aug 2026          | Sep 2026          |
|--------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 1530 Buildings and Improvements            | 4,606,514         | 4,606,514         | 4,606,514         | 4,606,514         |
| 1540 Marina, Wharves, and Docks            | 61,733,331        | 61,733,331        | 61,733,331        | 61,733,331        |
| 1560 Sewer Lift Station                    | 33,655            | 33,655            | 33,655            | 33,655            |
| <b>Total Fixed Assets</b>                  | <b>14,521,636</b> | <b>14,229,144</b> | <b>13,935,358</b> | <b>13,721,656</b> |
| Other Assets                               | 0                 | 0                 | 0                 | 0                 |
| <b>Total Assets</b>                        | <b>17,701,569</b> | <b>17,298,918</b> | <b>16,946,471</b> | <b>16,458,860</b> |
| <b>Liabilities and Equity</b>              |                   |                   |                   |                   |
| Liabilities                                |                   |                   |                   |                   |
| Current Liabilities                        |                   |                   |                   |                   |
| Accounts Payable                           |                   |                   |                   |                   |
| 1600 Accounts Payable (A/P)                | 147,634           | 97,122            | 77,231            | 207,407           |
| <b>Total Accounts Payable</b>              | <b>147,634</b>    | <b>97,122</b>     | <b>77,231</b>     | <b>207,407</b>    |
| Credit Cards                               |                   |                   |                   |                   |
| 1700 Credit Card Accounts                  |                   |                   |                   |                   |
| 1702 USBank                                | 2,320             | 2,545             | 3,092             | 2,499             |
| <b>Total for 1700 Credit Card Accounts</b> | <b>2,320</b>      | <b>2,545</b>      | <b>3,092</b>      | <b>2,499</b>      |
| <b>Total Credit Cards</b>                  | <b>2,320</b>      | <b>2,545</b>      | <b>3,092</b>      | <b>2,499</b>      |
| Other Current Liabilities                  |                   |                   |                   |                   |
| 1900 Payroll Liabilities                   |                   |                   |                   |                   |
| 1926 CALPERS                               | 0                 | 6                 | 12                | -2,592            |
| 1928 Federal Unemployment (940)            | 582               | 18                | 49                | 84                |
| 1925 CA SUI / ETT                          | 989               | 228               | 589               | 976               |
| 1920 125DEN                                | 165               | 165               | 154               | 154               |
| 1922 125MED                                | 0                 | 0                 | 0                 | 0                 |
| 1923 125VIS                                | 0                 | 30                | 0                 | 0                 |
| 1921 125LIFE                               | -1                | -1                | 1                 | 3                 |
| 1904 Pension Defer Cash In-flows           | 45,977            | 45,977            | 45,977            | 45,977            |
| 1906 Accrued Payroll Liabilities           | 28,540            | 28,540            | 28,540            | 28,540            |
| 1907 Compensated Absences                  | 80,581            | 80,581            | 80,581            | 80,581            |
| <b>Total for 1900 Payroll Liabilities</b>  | <b>156,834</b>    | <b>155,544</b>    | <b>155,903</b>    | <b>153,724</b>    |
| Deferred Taxes                             | 15,084            | 0                 | 0                 | 0                 |
| 1801 CDTFA Payable                         | 32                | 33                | 41                | 45                |
| 1803 TOT Payable                           | 260               | 534               | 737               | 747               |
| 2000 Current Liabilities                   |                   |                   |                   |                   |
| 2001 Customer Deposits & PrePayments       | 18,111            | 13,468            | 12,719            | 11,800            |
| 2002 Interest Payable                      | 187,306           | 187,306           | 187,306           | 187,306           |
| 2004 Current Auto Lease Liability          | 33,388            | 33,388            | 33,388            | 33,388            |
| <b>Total for 2000 Current Liabilities</b>  | <b>238,805</b>    | <b>234,162</b>    | <b>233,413</b>    | <b>232,494</b>    |
| 2006 Accrued Expenses                      | 10,527            | 15,127            | 19,034            | 24,809            |
| <b>Total Other Current Liabilities</b>     | <b>421,542</b>    | <b>405,400</b>    | <b>409,128</b>    | <b>411,819</b>    |
| <b>Total Current Liabilities</b>           | <b>571,496</b>    | <b>505,067</b>    | <b>489,450</b>    | <b>621,726</b>    |

# Crescent City Harbor District

Balance Sheet by Month  
As of Sep 30, 2026

|                                            | Jun 30-30 2026    | Jul 2026          | Aug 2026          | Sep 2026          |
|--------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Long-term Liabilities                      |                   |                   |                   |                   |
| 2100 Long term debt                        | 0                 | 0                 | 0                 | 0                 |
| 2102 USDA Loan                             | 4,499,435         | 4,499,435         | 4,499,435         | 4,396,612         |
| 2110 Fashion Blacksmith Settlement Payable | 2,331,875         | 2,331,875         | 2,331,875         | 2,331,875         |
| 2103 Lease Liability                       | 717,750           | 717,750           | 717,750           | 717,750           |
| 2104 Net Pension Liability                 | 923,771           | 923,771           | 923,771           | 923,771           |
| 2105 Fashion Blacksmith Judgement Payable  | 968,370           | 968,370           | 968,370           | 968,370           |
| <b>Total for 2100 Long term debt</b>       | <b>9,441,201</b>  | <b>9,441,201</b>  | <b>9,441,201</b>  | <b>9,338,378</b>  |
| <b>Total Long-term Liabilities</b>         | <b>9,441,201</b>  | <b>9,441,201</b>  | <b>9,441,201</b>  | <b>9,338,378</b>  |
| <b>Total Liabilities</b>                   | <b>10,012,697</b> | <b>9,946,268</b>  | <b>9,930,651</b>  | <b>9,960,103</b>  |
| Equity                                     |                   |                   |                   |                   |
| Net Income                                 | -1,963,619        | -336,222          | -673,053          | -1,190,116        |
| 2300 Retained Earnings                     | -18,349,083       | -20,312,702       | -20,312,702       | -20,312,702       |
| 2350 Opening Balance Equity                | 28,001,574        | 28,001,574        | 28,001,574        | 28,001,574        |
| <b>Total Equity</b>                        | <b>7,688,872</b>  | <b>7,352,650</b>  | <b>7,015,819</b>  | <b>6,498,756</b>  |
| <b>Total Liabilities and Equity</b>        | <b>17,701,569</b> | <b>17,298,918</b> | <b>16,946,471</b> | <b>16,458,860</b> |

# Crescent City Harbor District

Profit and Loss by Month  
July-September, 2026

|                                                   | Jul 2026       | Aug 2026       | Sep 2026       | Total            |
|---------------------------------------------------|----------------|----------------|----------------|------------------|
| <b>Income</b>                                     |                |                |                |                  |
| 2400 Commercial Revenue                           |                |                |                |                  |
| 2401 Commercial Fees Additional                   | 26,811         | 8,072          | 5,269          | 40,152           |
| 2402 Commercial Hoist Leases                      | 24,000         | 24,000         | 24,000         | 72,000           |
| 2403 Commercial Leases                            | 30,264         | 31,493         | 30,632         | 92,389           |
| 2405 RV Park Leases                               |                |                | 12,500         | 12,500           |
| 2407 Commercial Utilities                         | 1,569          | 1,509          | 1,574          | 4,652            |
| 2409 Freezer Rental                               | 666            | 666            | 777            | 2,109            |
| 2410 Poundage Fees                                | 1,647          | 3,352          | 4,630          | 9,630            |
| <b>Total for 2400 Commercial Revenue</b>          | <b>84,957</b>  | <b>69,092</b>  | <b>79,382</b>  | <b>\$233,430</b> |
| 2600 Services & Fees                              |                |                |                |                  |
| 2601 Equipment Rental                             |                |                | 450            | 450              |
| 2602 No Insurance Fee                             | 3,240          | 2,880          | 2,700          | 8,820            |
| 2603 Fees & Sales Additional                      | 12             | 60             | 32             | 104              |
| 2604 Event Rentals                                | 4,472          |                |                | 4,472            |
| 2605 Permits Fish Sales                           | 150            |                | 150            | 300              |
| 2606 Key Fob Sales                                | 0              | 42             | 250            | 292              |
| 2607 Late Payment Fee                             | 1,921          | 1,603          | 876            | 4,400            |
| 2608 Launch Permit Fees                           | 3,746          | 2,186          | 832            | 6,764            |
| 2609 Laundry Sales                                | 57             | 39             | 194            | 290              |
| 2610 Live-a-Board Fees                            | 720            | 480            | 480            | 1,680            |
| 2611 Mobile Crane Rental                          | 960            | 240            | 1,560          | 2,760            |
| 2612 Storage Revenue                              | 2,851          | 3,115          | 2,568          | 8,535            |
| 2613 Utilities Marina                             | 2,165          | 1,209          | 1,278          | 4,651            |
| 2615 Surcharge / Admin Fee                        | 120            | 180            | 330            | 630              |
| 2617 Non-Taxable labor fees                       |                |                | 855            | 855              |
| <b>Total for 2600 Services &amp; Fees</b>         | <b>20,413</b>  | <b>12,034</b>  | <b>12,555</b>  | <b>\$45,002</b>  |
| 2700 Moorage - Slip Rentals                       |                |                |                |                  |
| 2701 Rec Slip Rentals / Dockwa                    | 27,178         | 35,629         | 26,932         | 89,739           |
| <b>Total for 2700 Moorage - Slip Rentals</b>      | <b>27,178</b>  | <b>35,629</b>  | <b>26,932</b>  | <b>\$89,739</b>  |
| 2800 RV Parks Revenue Operations                  |                |                |                |                  |
| 2801 RV Leases                                    | 14,361         | 14,400         | 0              | 28,761           |
| 2802 RV Dump Station                              | 75             | 27             |                | 102              |
| 2803 RV BS Fees                                   | 90             | 90             | 0              | 180              |
| 2804 RV BS Freezers                               | 15             | 15             | 0              | 30               |
| 2805 RV BS Laundry                                | 256            | 355            |                | 611              |
| 2808 RV RHV Laundry                               | 135            | 107            |                | 242              |
| 2809 RV Guest Rentals                             | 22,534         | 8,770          | -93            | 31,212           |
| <b>Total for 2800 RV Parks Revenue Operations</b> | <b>37,466</b>  | <b>23,764</b>  | <b>-93</b>     | <b>\$61,137</b>  |
| 3000 Sales of Product Revenue                     |                |                |                |                  |
| 3001 Gift Shop Sales                              | 171            | 96             | 49             | 315              |
| <b>Total for 3000 Sales of Product Revenue</b>    | <b>171</b>     | <b>96</b>      | <b>49</b>      | <b>\$315</b>     |
| <b>Total Income</b>                               | <b>170,184</b> | <b>140,615</b> | <b>118,825</b> | <b>\$429,624</b> |

# Crescent City Harbor District

Profit and Loss by Month  
July-September, 2026

|                                                       | Jul 2026       | Aug 2026       | Sep 2026       | Total            |
|-------------------------------------------------------|----------------|----------------|----------------|------------------|
| <b>Cost of Goods Sold</b>                             |                |                |                |                  |
| 3100 Cost of Goods Sold                               |                |                |                |                  |
| 3102 Laundry Expense                                  | 29             |                |                | 29               |
| <b>Total for 3100 Cost of Goods Sold</b>              | <b>29</b>      |                |                | <b>\$29</b>      |
| <b>Total Cost of Goods Sold</b>                       | <b>29</b>      | <b>0</b>       | <b>0</b>       | <b>\$29</b>      |
| <b>Gross Profit</b>                                   | <b>170,156</b> | <b>140,615</b> | <b>118,825</b> | <b>\$429,595</b> |
| <b>Expenses</b>                                       |                |                |                |                  |
| 3200 Advertising, Mktg & Promo                        |                |                |                |                  |
| 3201 Ads and Notices                                  | 549            | 300            |                | 849              |
| 3202 Events                                           | 1,801          |                |                | 1,801            |
| <b>Total for 3200 Advertising, Mktg &amp; Promo</b>   | <b>2,350</b>   | <b>300</b>     |                | <b>\$2,650</b>   |
| 3300 Auto Expenses                                    |                |                |                |                  |
| 3301 Fuel Expenses                                    | 510            | 464            | 360            | 1,333            |
| 3302 Maintenance and Repair                           | 1,097          | 1,249          | 51             | 2,397            |
| 3303 Truck Leases/Auto Exp                            | 1,690          | 1,690          | 1,690          | 5,069            |
| <b>Total for 3300 Auto Expenses</b>                   | <b>3,297</b>   | <b>3,402</b>   | <b>2,101</b>   | <b>\$8,799</b>   |
| 3400 Bank Fees / Surcharges                           |                |                |                |                  |
| 3401 Bank Fees                                        | 46             | 29             | 29             | 104              |
| 3402 Merchant Fees                                    | 783            | 394            | 841            | 2,018            |
| 3403 Fines Additional Fees                            | 5              |                | 5              | 10               |
| <b>Total for 3400 Bank Fees / Surcharges</b>          | <b>834</b>     | <b>423</b>     | <b>874</b>     | <b>\$2,132</b>   |
| 3500 Dues                                             | 98             |                |                | 98               |
| 3505 Fee Expense                                      | 154            | 135            |                | 289              |
| 3600 Contractors Operations                           |                |                |                |                  |
| 3602 Outside Services                                 | 4,919          | 2,369          | 627            | 7,915            |
| <b>Total for 3600 Contractors Operations</b>          | <b>4,919</b>   | <b>2,369</b>   | <b>627</b>     | <b>\$7,915</b>   |
| 3700 Insurance Policies                               |                |                |                |                  |
| 3701 Auto Insurance                                   | 2,068          | 2,243          | 2,243          | 6,554            |
| 3702 Liability & Property Policies                    | 54,976         | 14,067         | 14,209         | 83,252           |
| 3703 Workers Comp                                     | 4,322          | 1,817          | 1,817          | 7,955            |
| <b>Total for 3700 Insurance Policies</b>              | <b>61,365</b>  | <b>18,127</b>  | <b>18,269</b>  | <b>\$97,761</b>  |
| 3800 Interest Expense                                 |                |                |                |                  |
| 3802 USDA Interest                                    |                |                | 157,480        | 157,480          |
| 3805 Finance Charges                                  | 1,469          | 1,402          | 1,219          | 4,091            |
| <b>Total for 3800 Interest Expense</b>                | <b>1,469</b>   | <b>1,402</b>   | <b>158,698</b> | <b>\$161,570</b> |
| 3900 Professional Fees / Consultants                  |                |                |                |                  |
| 3901 Accounting                                       | 5,775          | 5,775          | 5,775          | 17,325           |
| 3902 Auditing                                         |                |                | 14,500         | 14,500           |
| 3903 Attorney Professional Services Legal             | 5,825          | 6,245          | 2,850          | 14,920           |
| 3908 IT Services                                      | 1,910          | 1,910          | 1,910          | 5,730            |
| 3909 IT Reimbursements                                | 740            | 181            | 181            | 1,101            |
| <b>Total for 3900 Professional Fees / Consultants</b> | <b>14,250</b>  | <b>14,111</b>  | <b>25,216</b>  | <b>\$53,576</b>  |

# Crescent City Harbor District

Profit and Loss by Month  
July-September, 2026

|                                                      | Jul 2026       | Aug 2026       | Sep 2026        | Total             |
|------------------------------------------------------|----------------|----------------|-----------------|-------------------|
| 4000 Office / General operations                     |                |                |                 |                   |
| 4002 Office Equipment Leases                         | 409            | 460            | 409             | 1,278             |
| 4003 Office Expenses                                 | 138            | 53             | -45             | 146               |
| 4004 Permits / Licenses                              | 1,030          |                |                 | 1,030             |
| 4006 Subscriptions & Software                        | 1,549          | 4,326          | 1,881           | 7,757             |
| 4007 Uniform Expenses                                | 243            | 326            | 515             | 1,084             |
| 4008 Website & Hosting Expenses                      | 356            | 356            | 356             | 1,069             |
| 4025 Recruitment Expense                             |                | 100            |                 | 100               |
| 4026 Taxes and License                               | 148            |                |                 | 148               |
| 4028 Postage & Shipping                              | 82             |                | 82              | 164               |
| <b>Total for 4000 Office / General operations</b>    | <b>3,955</b>   | <b>5,622</b>   | <b>3,199</b>    | <b>\$12,776</b>   |
| 5000 Payroll Expenditures                            |                |                |                 |                   |
| 5001 Payroll Expenses                                | 47,130         | 47,552         | 48,302          | 142,984           |
| 5002 Payroll Benefits                                | 10,821         | 11,065         | 11,348          | 33,234            |
| 5003 Health Benefits                                 | 17,646         | 17,575         | 17,617          | 52,838            |
| 5005 Payroll Tax Expenses                            | 4,069          | 4,248          | 4,335           | 12,653            |
| 5006 Commissioner Expense                            | 3,000          | 3,000          | 3,000           | 9,000             |
| 5013 Team Housing & Additional Expenses              | 9              | 9              | 4               | 22                |
| 5015 Payroll Processing Expense                      | 221            | 234            | 234             | 689               |
| <b>Total for 5000 Payroll Expenditures</b>           | <b>82,895</b>  | <b>83,683</b>  | <b>84,841</b>   | <b>\$251,419</b>  |
| 5100 Repairs / Maintenance                           |                |                |                 |                   |
| 5104 Repairs General                                 | 286            | 889            | 3,629           | 4,804             |
| <b>Total for 5100 Repairs / Maintenance</b>          | <b>286</b>     | <b>889</b>     | <b>3,629</b>    | <b>\$4,804</b>    |
| 5200 Supplies, Materials & Fuel                      |                |                |                 |                   |
| 5201 Maintenance Supplies / Materials                | 1,218          | 892            | 981             | 3,091             |
| 5202 Operations Supplies / Materials                 | 2,370          | 1,866          | 1,092           | 5,328             |
| 5203 Fuel Maintenance                                | 1,505          | 759            | 959             | 3,223             |
| <b>Total for 5200 Supplies, Materials &amp; Fuel</b> | <b>5,093</b>   | <b>3,517</b>   | <b>3,032</b>    | <b>\$11,642</b>   |
| 5500 Utilities                                       |                |                |                 |                   |
| 5501 Electricity                                     | 5,836          | 6,486          | 6,321           | 18,643            |
| 5502 Propane                                         | 2,255          | 580            | -1,793          | 1,042             |
| 5503 Telephone                                       | 928            | 928            | 930             | 2,786             |
| 5504 Water & Sewer Service                           | 4,407          | 8,327          | 5,115           | 17,850            |
| 5505 Trash & Recycle                                 | 7,668          | 7,682          | 4,386           | 19,736            |
| 5506 WI-FI / Internet Services                       | 461            | 470            | 452             | 1,382             |
| <b>Total for 5500 Utilities</b>                      | <b>21,555</b>  | <b>24,472</b>  | <b>15,411</b>   | <b>\$61,438</b>   |
| <b>Total Expenses</b>                                | <b>202,520</b> | <b>158,453</b> | <b>315,896</b>  | <b>\$676,869</b>  |
| <b>Net Operating Income</b>                          | <b>-32,364</b> | <b>-17,839</b> | <b>-197,071</b> | <b>-\$247,274</b> |
| Other Income                                         |                |                |                 |                   |
| 5605 Donations Received                              | 50             |                |                 | 50                |

# Crescent City Harbor District

Profit and Loss by Month

July-September, 2026

|                                    | Jul 2026        | Aug 2026        | Sep 2026        | Total               |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| 6000 Tax Proceeds                  |                 |                 |                 |                     |
| 6001 Property Tax                  | 15,084          | 0               |                 | 15,084              |
| <b>Total for 6000 Tax Proceeds</b> | <b>15,084</b>   | <b>0</b>        |                 | <b>\$15,084</b>     |
| <b>Total Other Income</b>          | <b>15,134</b>   | <b>0</b>        | <b>0</b>        | <b>\$15,134</b>     |
| Other Expenses                     |                 |                 |                 |                     |
| 6500 Depreciation                  | 318,992         | 318,992         | 318,992         | 956,977             |
| 6700 Reconciliation Adjustments    |                 |                 | 1,000           | 1,000               |
| <b>Total Other Expenses</b>        | <b>318,992</b>  | <b>318,992</b>  | <b>319,992</b>  | <b>\$957,977</b>    |
| <b>Net Other Income</b>            | <b>-303,858</b> | <b>-318,992</b> | <b>-319,992</b> | <b>-\$942,843</b>   |
| <b>Net Income</b>                  | <b>-336,222</b> | <b>-336,831</b> | <b>-517,063</b> | <b>-\$1,190,116</b> |

# Crescent City Harbor District

Profit and Loss by Class

July-September, 2026

|                                              | Admin           | Coml FV           | Coml Lease       | Marina           | RV Bayside    | RV RHV | Total               |
|----------------------------------------------|-----------------|-------------------|------------------|------------------|---------------|--------|---------------------|
| <b>Income</b>                                |                 |                   |                  |                  |               |        |                     |
| 2400 Commercial Revenue                      |                 |                   |                  |                  |               |        |                     |
| 2401 Commercial Fees Additional              |                 |                   | 40,151.62        |                  |               |        | 40,151.62           |
| 2402 Commercial Hoist Leases                 |                 | 72,000.00         |                  |                  |               |        | 72,000.00           |
| 2403 Commercial Leases                       |                 | 51,656.82         | 40,731.72        |                  |               |        | 92,388.54           |
| 2405 RV Park Leases                          |                 |                   | 12,500.00        |                  |               |        | 12,500.00           |
| 2407 Commercial Utilities                    |                 | 4,651.67          |                  |                  |               |        | 4,651.67            |
| 2409 Freezer Rental                          |                 | 2,109.00          |                  |                  |               |        | 2,109.00            |
| 2410 Poundage Fees                           |                 | 9,629.54          |                  |                  |               |        | 9,629.54            |
| <b>Total for 2400 Commercial Revenue</b>     |                 | <b>140,047.03</b> | <b>93,383.34</b> |                  |               |        | <b>\$233,430.37</b> |
| 2600 Services & Fees                         |                 |                   |                  |                  |               |        |                     |
| 2601 Equipment Rental                        |                 |                   |                  | 450.00           |               |        | 450.00              |
| 2602 No Insurance Fee                        |                 |                   |                  | 8,820.00         |               |        | 8,820.00            |
| 2603 Fees & Sales Additional                 | 36.00           |                   |                  | 68.00            |               |        | 104.00              |
| 2604 Event Rentals                           | 4,471.50        |                   |                  |                  |               |        | 4,471.50            |
| 2605 Permits Fish Sales                      |                 |                   |                  | 300.00           |               |        | 300.00              |
| 2606 Key Fob Sales                           |                 |                   |                  | 291.90           |               |        | 291.90              |
| 2607 Late Payment Fee                        |                 | 1,075.84          | 743.76           | 2,580.00         |               |        | 4,399.60            |
| 2608 Launch Permit Fees                      |                 |                   |                  | 6,764.00         |               |        | 6,764.00            |
| 2609 Laundry Sales                           |                 |                   |                  | 290.00           |               |        | 290.00              |
| 2610 Live-a-Board Fees                       |                 |                   |                  | 1,680.00         |               |        | 1,680.00            |
| 2611 Mobile Crane Rental                     |                 |                   |                  | 2,760.00         |               |        | 2,760.00            |
| 2612 Storage Revenue                         | 375.00          |                   |                  | 8,159.75         |               |        | 8,534.75            |
| 2613 Utilities Marina                        |                 |                   |                  | 4,651.35         |               |        | 4,651.35            |
| 2615 Surcharge / Admin Fee                   | 540.00          |                   |                  |                  | 90.00         |        | 630.00              |
| 2617 Non-Taxable labor fees                  |                 |                   |                  | 675.00           | 180.00        |        | 855.00              |
| <b>Total for 2600 Services &amp; Fees</b>    | <b>5,422.50</b> | <b>1,075.84</b>   | <b>743.76</b>    | <b>37,490.00</b> | <b>270.00</b> |        | <b>\$45,002.10</b>  |
| 2700 Moorage - Slip Rentals                  |                 |                   |                  |                  |               |        |                     |
| 2701 Rec Slip Rentals / Dockwa               |                 |                   |                  | 89,738.96        |               |        | 89,738.96           |
| <b>Total for 2700 Moorage - Slip Rentals</b> |                 |                   |                  | <b>89,738.96</b> |               |        | <b>\$89,738.96</b>  |

# Crescent City Harbor District

Profit and Loss by Class

July-September, 2026

|                                                     | Admin           | Coml FV           | Coml Lease       | Marina            | RV Bayside       | RV RHV           | Total               |
|-----------------------------------------------------|-----------------|-------------------|------------------|-------------------|------------------|------------------|---------------------|
| 2800 RV Parks Revenue Operations                    |                 |                   |                  |                   |                  |                  |                     |
| 2801 RV Leases                                      |                 |                   |                  |                   | 28,600.00        | 161.35           | 28,761.35           |
| 2802 RV Dump Station                                |                 |                   |                  |                   | 102.00           |                  | 102.00              |
| 2803 RV BS Fees                                     |                 |                   |                  |                   | 180.00           |                  | 180.00              |
| 2804 RV BS Freezers                                 |                 |                   |                  |                   | 30.00            |                  | 30.00               |
| 2805 RV BS Laundry                                  |                 |                   |                  |                   | 610.52           |                  | 610.52              |
| 2808 RV RHV Laundry                                 |                 |                   |                  |                   |                  | 241.87           | 241.87              |
| 2809 RV Guest Rentals                               |                 |                   |                  |                   | 3,167.88         | 28,043.79        | 31,211.67           |
| <b>Total for 2800 RV Parks Revenue Operations</b>   |                 |                   |                  |                   | <b>32,690.40</b> | <b>28,447.01</b> | <b>\$61,137.41</b>  |
| 3000 Sales of Product Revenue                       |                 |                   |                  |                   |                  |                  |                     |
| 3001 Gift Shop Sales                                | 314.76          |                   |                  |                   |                  |                  | 314.76              |
| <b>Total for 3000 Sales of Product Revenue</b>      | <b>314.76</b>   |                   |                  |                   |                  |                  | <b>\$314.76</b>     |
| <b>Total Income</b>                                 | <b>5,737.26</b> | <b>141,122.87</b> | <b>94,127.10</b> | <b>127,228.96</b> | <b>32,960.40</b> | <b>28,447.01</b> | <b>\$429,623.60</b> |
| Cost of Goods Sold                                  |                 |                   |                  |                   |                  |                  |                     |
| 3100 Cost of Goods Sold                             |                 |                   |                  |                   |                  |                  |                     |
| 3102 Laundry Expense                                |                 |                   |                  | 28.50             |                  |                  | 28.50               |
| <b>Total for 3100 Cost of Goods Sold</b>            |                 |                   |                  | <b>28.50</b>      |                  |                  | <b>\$28.50</b>      |
| <b>Total Cost of Goods Sold</b>                     | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>      | <b>28.50</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>\$28.50</b>      |
| <b>Gross Profit</b>                                 | <b>5,737.26</b> | <b>141,122.87</b> | <b>94,127.10</b> | <b>127,200.46</b> | <b>32,960.40</b> | <b>28,447.01</b> | <b>\$429,595.10</b> |
| Expenses                                            |                 |                   |                  |                   |                  |                  |                     |
| 3200 Advertising, Mktg & Promo                      |                 |                   |                  |                   |                  |                  |                     |
| 3201 Ads and Notices                                | 650.56          |                   |                  |                   |                  | 198.71           | 849.27              |
| 3202 Events                                         | 1,800.51        |                   |                  |                   |                  |                  | 1,800.51            |
| <b>Total for 3200 Advertising, Mktg &amp; Promo</b> | <b>2,451.07</b> |                   |                  |                   |                  | <b>198.71</b>    | <b>\$2,649.78</b>   |
| 3300 Auto Expenses                                  |                 |                   |                  |                   |                  |                  |                     |
| 3301 Fuel Expenses                                  | 1,333.38        |                   |                  |                   |                  |                  | 1,333.38            |
| 3302 Maintenance and Repair                         | 2,397.33        |                   |                  |                   |                  |                  | 2,397.33            |
| 3303 Truck Leases/Auto Exp                          | 5,068.77        |                   |                  |                   |                  |                  | 5,068.77            |
| <b>Total for 3300 Auto Expenses</b>                 | <b>8,799.48</b> |                   |                  |                   |                  |                  | <b>\$8,799.48</b>   |

# Crescent City Harbor District

Profit and Loss by Class

July-September, 2026

|                                                       | Admin             | Coml FV       | Coml Lease | Marina          | RV Bayside    | RV RHV        | Total               |
|-------------------------------------------------------|-------------------|---------------|------------|-----------------|---------------|---------------|---------------------|
| 3400 Bank Fees / Surcharges                           |                   |               |            |                 |               |               |                     |
| 3401 Bank Fees                                        | 103.85            |               |            |                 |               |               | 103.85              |
| 3402 Merchant Fees                                    | 258.29            |               |            | 915.33          | 5.62          | 838.45        | 2,017.69            |
| 3403 Fines Additional Fees                            | 10.00             |               |            |                 |               |               | 10.00               |
| <b>Total for 3400 Bank Fees / Surcharges</b>          | <b>372.14</b>     |               |            | <b>915.33</b>   | <b>5.62</b>   | <b>838.45</b> | <b>\$2,131.54</b>   |
| 3500 Dues                                             | 98.00             |               |            |                 |               |               | 98.00               |
| 3505 Fee Expense                                      |                   |               |            |                 |               | 288.87        | 288.87              |
| 3600 Contractors Operations                           |                   |               |            |                 |               |               |                     |
| 3602 Outside Services                                 | 3,480.72          | 730.93        |            | 2,565.26        | 870.63        | 266.99        | 7,914.53            |
| <b>Total for 3600 Contractors Operations</b>          | <b>3,480.72</b>   | <b>730.93</b> |            | <b>2,565.26</b> | <b>870.63</b> | <b>266.99</b> | <b>\$7,914.53</b>   |
| 3700 Insurance Policies                               |                   |               |            |                 |               |               |                     |
| 3701 Auto Insurance                                   | 6,554.36          |               |            |                 |               |               | 6,554.36            |
| 3702 Liability & Property Policies                    | 83,251.70         |               |            |                 |               |               | 83,251.70           |
| 3703 Workers Comp                                     | 7,955.14          |               |            |                 |               |               | 7,955.14            |
| <b>Total for 3700 Insurance Policies</b>              | <b>97,761.20</b>  |               |            |                 |               |               | <b>\$97,761.20</b>  |
| 3800 Interest Expense                                 |                   |               |            |                 |               |               |                     |
| 3802 USDA Interest                                    | 157,479.73        |               |            |                 |               |               | 157,479.73          |
| 3805 Finance Charges                                  | 4,090.50          |               |            |                 |               |               | 4,090.50            |
| <b>Total for 3800 Interest Expense</b>                | <b>161,570.23</b> |               |            |                 |               |               | <b>\$161,570.23</b> |
| 3900 Professional Fees / Consultants                  |                   |               |            |                 |               |               |                     |
| 3901 Accounting                                       | 17,325.00         |               |            |                 |               |               | 17,325.00           |
| 3902 Auditing                                         | 14,500.00         |               |            |                 |               |               | 14,500.00           |
| 3903 Attorney Professional Services Legal             | 14,920.00         |               |            |                 |               |               | 14,920.00           |
| 3908 IT Services                                      | 5,730.00          |               |            |                 |               |               | 5,730.00            |
| 3909 IT Reimbursements                                | 1,101.00          |               |            |                 |               |               | 1,101.00            |
| <b>Total for 3900 Professional Fees / Consultants</b> | <b>53,576.00</b>  |               |            |                 |               |               | <b>\$53,576.00</b>  |

# Crescent City Harbor District

Profit and Loss by Class

July-September, 2026

|                                                      | Admin             | Coml FV | Coml Lease    | Marina           | RV Bayside      | RV RHV        | Total               |
|------------------------------------------------------|-------------------|---------|---------------|------------------|-----------------|---------------|---------------------|
| 4000 Office / General operations                     |                   |         |               |                  |                 |               |                     |
| 4002 Office Equipment Leases                         | 1,278.05          |         |               |                  |                 |               | 1,278.05            |
| 4003 Office Expenses                                 | 146.08            |         |               |                  |                 |               | 146.08              |
| 4004 Permits / Licenses                              | 1,030.00          |         |               |                  |                 |               | 1,030.00            |
| 4006 Subscriptions & Software                        | 1,308.97          |         |               | 3,612.50         | 2,439.27        | 396.50        | 7,757.24            |
| 4007 Uniform Expenses                                | 1,083.82          |         |               |                  |                 |               | 1,083.82            |
| 4008 Website & Hosting Expenses                      | 1,068.96          |         |               |                  |                 |               | 1,068.96            |
| 4025 Recruitment Expense                             | 100.00            |         |               |                  |                 |               | 100.00              |
| 4026 Taxes and License                               | 147.87            |         |               |                  |                 |               | 147.87              |
| 4028 Postage & Shipping                              | 164.00            |         |               |                  |                 |               | 164.00              |
| <b>Total for 4000 Office / General operations</b>    | <b>6,327.75</b>   |         |               | <b>3,612.50</b>  | <b>2,439.27</b> | <b>396.50</b> | <b>\$12,776.02</b>  |
| 5000 Payroll Expenditures                            |                   |         |               |                  |                 |               |                     |
| 5001 Payroll Expenses                                | 135,015.39        |         | 81.33         | 7,887.17         |                 |               | 142,983.89          |
| 5002 Payroll Benefits                                | 32,777.82         |         | 5.78          | 450.40           |                 |               | 33,234.00           |
| 5003 Health Benefits                                 | 50,777.03         |         | 34.25         | 2,026.65         |                 |               | 52,837.93           |
| 5005 Payroll Tax Expenses                            | 11,851.47         |         | 6.11          | 691.10           | 51.93           | 51.93         | 12,652.54           |
| 5006 Commissioner Expense                            | 9,000.00          |         |               |                  |                 |               | 9,000.00            |
| 5013 Team Housing & Additional Expenses              |                   |         |               |                  | 10.90           | 10.90         | 21.80               |
| 5015 Payroll Processing Expense                      | 689.00            |         |               |                  |                 |               | 689.00              |
| <b>Total for 5000 Payroll Expenditures</b>           | <b>240,110.71</b> |         | <b>127.47</b> | <b>11,055.32</b> | <b>62.83</b>    | <b>62.83</b>  | <b>\$251,419.16</b> |
| 5100 Repairs / Maintenance                           |                   |         |               |                  |                 |               |                     |
| 5104 Repairs General                                 | 634.00            |         |               | 4,158.85         | 10.81           |               | 4,803.66            |
| <b>Total for 5100 Repairs / Maintenance</b>          | <b>634.00</b>     |         |               | <b>4,158.85</b>  | <b>10.81</b>    |               | <b>\$4,803.66</b>   |
| 5200 Supplies, Materials & Fuel                      |                   |         |               |                  |                 |               |                     |
| 5201 Maintenance Supplies / Materials                | 2,419.03          |         |               | 672.26           |                 |               | 3,091.29            |
| 5202 Operations Supplies / Materials                 | 4,245.35          |         |               | 945.25           | 81.19           | 55.98         | 5,327.77            |
| 5203 Fuel Maintenance                                | 3,222.98          |         |               |                  |                 |               | 3,222.98            |
| <b>Total for 5200 Supplies, Materials &amp; Fuel</b> | <b>9,887.36</b>   |         |               | <b>1,617.51</b>  | <b>81.19</b>    | <b>55.98</b>  | <b>\$11,642.04</b>  |

# Crescent City Harbor District

Profit and Loss by Class

July-September, 2026

|                                    | Admin                | Coml FV           | Coml Lease       | Marina           | RV Bayside       | RV RHV           | Total                  |
|------------------------------------|----------------------|-------------------|------------------|------------------|------------------|------------------|------------------------|
| 5500 Utilities                     |                      |                   |                  |                  |                  |                  |                        |
| 5501 Electricity                   | 3,386.39             |                   |                  | 3,712.39         | 9,438.46         | 2,105.99         | 18,643.23              |
| 5502 Propane                       | 665.39               |                   |                  |                  | 703.89           | -327.62          | 1,041.66               |
| 5503 Telephone                     | 2,785.98             |                   |                  |                  |                  |                  | 2,785.98               |
| 5504 Water & Sewer Service         | 5,907.00             |                   |                  | 4,589.62         | 5,707.23         | 1,645.71         | 17,849.56              |
| 5505 Trash & Recycle               | 13,179.71            |                   |                  |                  | 5,466.27         | 1,089.94         | 19,735.92              |
| 5506 WI-FI / Internet Services     | 691.86               |                   |                  | 690.00           |                  |                  | 1,381.86               |
| <b>Total for 5500 Utilities</b>    | <b>26,616.33</b>     |                   |                  | <b>8,992.01</b>  | <b>21,315.85</b> | <b>4,514.02</b>  | <b>\$61,438.21</b>     |
| <b>Total Expenses</b>              | <b>611,684.99</b>    | <b>730.93</b>     | <b>127.47</b>    | <b>32,916.78</b> | <b>24,786.20</b> | <b>6,622.35</b>  | <b>\$676,868.72</b>    |
| <b>Net Operating Income</b>        | <b>-605,947.73</b>   | <b>140,391.94</b> | <b>93,999.63</b> | <b>94,283.68</b> | <b>8,174.20</b>  | <b>21,824.66</b> | <b>-\$247,273.62</b>   |
| Other Income                       |                      |                   |                  |                  |                  |                  |                        |
| 5605 Donations Received            | 50.00                |                   |                  |                  |                  |                  | 50.00                  |
| 6000 Tax Proceeds                  |                      |                   |                  |                  |                  |                  |                        |
| 6001 Property Tax                  | 15,084.23            |                   |                  |                  |                  |                  | 15,084.23              |
| <b>Total for 6000 Tax Proceeds</b> | <b>15,084.23</b>     |                   |                  |                  |                  |                  | <b>\$15,084.23</b>     |
| <b>Total Other Income</b>          | <b>15,134.23</b>     | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>\$15,134.23</b>     |
| Other Expenses                     |                      |                   |                  |                  |                  |                  |                        |
| 6500 Depreciation                  | 956,976.75           |                   |                  |                  |                  |                  | 956,976.75             |
| 6700 Reconciliation Adjustments    | 1,000.00             |                   |                  |                  |                  |                  | 1,000.00               |
| <b>Total Other Expenses</b>        | <b>957,976.75</b>    | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>\$957,976.75</b>    |
| <b>Net Other Income</b>            | <b>-942,842.52</b>   | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>-\$942,842.52</b>   |
| <b>Net Income</b>                  | <b>-1,548,790.25</b> | <b>140,391.94</b> | <b>93,999.63</b> | <b>94,283.68</b> | <b>8,174.20</b>  | <b>21,824.66</b> | <b>-\$1,190,116.14</b> |

# Crescent City Harbor District

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July - September, 2026

|                                               | TOTAL          |                |                |                 |
|-----------------------------------------------|----------------|----------------|----------------|-----------------|
|                                               | ACTUAL         | BUDGET         | OVER BUDGET    | % OF BUDGET     |
| <b>Revenue</b>                                |                |                |                |                 |
| 2400 Commercial Revenue                       |                |                |                |                 |
| 2401 Commercial Fees Additional               | 40,152         | 41,000         | -848           | 98.00 %         |
| 2402 Commercial Hoist Leases                  | 72,000         | 72,000         | 0              | 100.00 %        |
| 2403 Commercial Leases                        | 92,389         | 136,012        | -43,623        | 68.00 %         |
| 2405 RV Park Leases                           | 12,500         |                | 12,500         |                 |
| 2407 Commercial Utilities                     | 4,652          | 3,450          | 1,202          | 135.00 %        |
| 2409 Freezer Rental                           | 2,109          | 1,998          | 111            | 106.00 %        |
| 2410 Poundage Fees                            | 9,630          | 4,000          | 5,630          | 241.00 %        |
| <b>Total 2400 Commercial Revenue</b>          | <b>233,430</b> | <b>258,460</b> | <b>-25,030</b> | <b>90.00 %</b>  |
| 2600 Services & Fees                          |                |                |                |                 |
| 2601 Equipment Rental                         | 450            | 0              | 450            |                 |
| 2602 No Insurance Fee                         | 8,820          | 7,500          | 1,320          | 118.00 %        |
| 2603 Fees & Sales Additional                  | 104            | 2,000          | -1,896         | 5.00 %          |
| 2604 Event Rentals                            | 4,472          | 3,500          | 972            | 128.00 %        |
| 2605 Permits Fish Sales                       | 300            | 450            | -150           | 67.00 %         |
| 2606 Key Fob Sales                            | 292            | 500            | -208           | 58.00 %         |
| 2607 Late Payment Fee                         | 4,400          | 1,500          | 2,900          | 293.00 %        |
| 2608 Launch Permit Fees                       | 6,764          | 7,000          | -236           | 97.00 %         |
| 2609 Laundry Sales                            | 290            | 150            | 140            | 193.00 %        |
| 2610 Live-a-Board Fees                        | 1,680          | 2,160          | -480           | 78.00 %         |
| 2611 Mobile Crane Rental                      | 2,760          | 1,080          | 1,680          | 256.00 %        |
| 2612 Storage Revenue                          | 8,535          | 8,000          | 535            | 107.00 %        |
| 2613 Utilities Marina                         | 4,651          | 4,600          | 51             | 101.00 %        |
| 2614 Work Dock Use                            |                | 400            | -400           |                 |
| 2615 Surcharge / Admin Fee                    | 630            | 600            | 30             | 105.00 %        |
| 2616 Harbor Fees Additional                   | 0              |                | 0              |                 |
| 2617 Non-Taxable labor fees                   | 855            |                | 855            |                 |
| <b>Total 2600 Services &amp; Fees</b>         | <b>45,002</b>  | <b>39,440</b>  | <b>5,562</b>   | <b>114.00 %</b> |
| 2700 Moorage - Slip Rentals                   |                |                |                |                 |
| 2701 Rec Slip Rentals / Dockwa                | 89,739         | 100,000        | -10,261        | 90.00 %         |
| <b>Total 2700 Moorage - Slip Rentals</b>      | <b>89,739</b>  | <b>100,000</b> | <b>-10,261</b> | <b>90.00 %</b>  |
| 2800 RV Parks Revenue Operations              |                |                |                |                 |
| 2801 RV Leases                                | 28,761         |                | 28,761         |                 |
| 2802 RV Dump Station                          | 102            |                | 102            |                 |
| 2803 RV BS Fees                               | 180            |                | 180            |                 |
| 2804 RV BS Freezers                           | 30             |                | 30             |                 |
| 2805 RV BS Laundry                            | 611            |                | 611            |                 |
| 2808 RV RHV Laundry                           | 242            |                | 242            |                 |
| 2809 RV Guest Rentals                         | 31,212         |                | 31,212         |                 |
| <b>Total 2800 RV Parks Revenue Operations</b> | <b>61,137</b>  |                | <b>61,137</b>  |                 |
| 3000 Sales of Product Revenue                 |                |                |                |                 |
| 3001 Gift Shop Sales                          | 315            | 150            | 165            | 210.00 %        |

# Crescent City Harbor District

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July - September, 2026

|                                                 | TOTAL            |                  |                 |                 |
|-------------------------------------------------|------------------|------------------|-----------------|-----------------|
|                                                 | ACTUAL           | BUDGET           | OVER BUDGET     | % OF BUDGET     |
| <b>Total 3000 Sales of Product Revenue</b>      | <b>315</b>       | <b>150</b>       | <b>165</b>      | <b>210.00 %</b> |
| <b>Total Revenue</b>                            | <b>\$429,624</b> | <b>\$398,050</b> | <b>\$31,574</b> | <b>108.00 %</b> |
| Cost of Goods Sold                              |                  |                  |                 |                 |
| 3100 Cost of Goods Sold                         |                  |                  |                 |                 |
| 3101 Gift Shop Items                            |                  | 75               | -75             |                 |
| 3102 Laundry Expense                            | 29               | 75               | -47             | 38.00 %         |
| <b>Total 3100 Cost of Goods Sold</b>            | <b>29</b>        | <b>150</b>       | <b>-122</b>     | <b>19.00 %</b>  |
| <b>Total Cost of Goods Sold</b>                 | <b>\$29</b>      | <b>\$150</b>     | <b>\$ -122</b>  | <b>19.00 %</b>  |
| GROSS PROFIT                                    | <b>\$429,595</b> | <b>\$397,900</b> | <b>\$31,695</b> | <b>108.00 %</b> |
| Expenditures                                    |                  |                  |                 |                 |
| 3200 Advertising, Mktg & Promo                  |                  |                  |                 |                 |
| 3201 Ads and Notices                            | 849              | 1,200            | -351            | 71.00 %         |
| 3202 Events                                     | 1,801            |                  | 1,801           |                 |
| <b>Total 3200 Advertising, Mktg &amp; Promo</b> | <b>2,650</b>     | <b>1,200</b>     | <b>1,450</b>    | <b>221.00 %</b> |
| 3300 Auto Expenses                              |                  |                  |                 |                 |
| 3301 Fuel Expenses                              | 1,333            | 1,500            | -167            | 89.00 %         |
| 3302 Maintenance and Repair                     | 2,397            | 900              | 1,497           | 266.00 %        |
| 3303 Truck Leases/Auto Exp                      | 5,069            | 5,193            | -124            | 98.00 %         |
| <b>Total 3300 Auto Expenses</b>                 | <b>8,799</b>     | <b>7,593</b>     | <b>1,206</b>    | <b>116.00 %</b> |
| 3400 Bank Fees / Surcharges                     |                  |                  |                 |                 |
| 3401 Bank Fees                                  | 104              | 120              | -16             | 87.00 %         |
| 3402 Merchant Fees                              | 2,018            | 150              | 1,868           | 1,345.00 %      |
| 3403 Fines Additional Fees                      | 10               |                  | 10              |                 |
| <b>Total 3400 Bank Fees / Surcharges</b>        | <b>2,132</b>     | <b>270</b>       | <b>1,862</b>    | <b>789.00 %</b> |
| 3500 Dues                                       | 98               | 100              | -2              | 98.00 %         |
| 3505 Fee Expense                                | 289              | 0                | 289             |                 |
| 3600 Contractors Operations                     |                  |                  |                 |                 |
| 3602 Outside Services                           | 7,915            | 15,000           | -7,085          | 53.00 %         |
| <b>Total 3600 Contractors Operations</b>        | <b>7,915</b>     | <b>15,000</b>    | <b>-7,085</b>   | <b>53.00 %</b>  |
| 3700 Insurance Policies                         |                  |                  |                 |                 |
| 3701 Auto Insurance                             | 6,554            | 8,250            | -1,696          | 79.00 %         |
| 3702 Liability & Property Policies              | 83,252           | 69,043           | 14,209          | 121.00 %        |
| 3703 Workers Comp                               | 7,955            | 3,900            | 4,055           | 204.00 %        |
| <b>Total 3700 Insurance Policies</b>            | <b>97,761</b>    | <b>81,193</b>    | <b>16,568</b>   | <b>120.00 %</b> |
| 3800 Interest Expense                           |                  |                  |                 |                 |
| 3802 USDA Interest                              | 157,480          | 41,601           | 115,879         | 379.00 %        |
| 3803 Fashion Blacksmith Judgement Interest      |                  | 0                | 0               |                 |
| 3804 Fashion Blacksmith Settlement Interest     |                  | 14,908           | -14,908         |                 |
| 3805 Finance Charges                            | 4,091            | 2,798            | 1,293           | 146.00 %        |
| <b>Total 3800 Interest Expense</b>              | <b>161,570</b>   | <b>59,307</b>    | <b>102,263</b>  | <b>272.00 %</b> |
| 3900 Professional Fees / Consultants            |                  |                  |                 |                 |

# Crescent City Harbor District

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July - September, 2026

|                                                   | TOTAL          |                |                |                 |
|---------------------------------------------------|----------------|----------------|----------------|-----------------|
|                                                   | ACTUAL         | BUDGET         | OVER BUDGET    | % OF BUDGET     |
| 3901 Accounting                                   | 17,325         | 17,325         | 0              | 100.00 %        |
| 3902 Auditing                                     | 14,500         | 0              | 14,500         |                 |
| 3903 Attorney Professional Services Legal         | 14,920         | 15,000         | -80            | 99.00 %         |
| 3904 Additional Non-Attorney                      |                | 3,000          | -3,000         |                 |
| 3905 Legal Reimbursements                         |                | 300            | -300           |                 |
| 3906 Engineering                                  |                | 2,250          | -2,250         |                 |
| 3908 IT Services                                  | 5,730          | 6,000          | -270           | 96.00 %         |
| 3909 IT Reimbursements                            | 1,101          | 1,800          | -699           | 61.00 %         |
| <b>Total 3900 Professional Fees / Consultants</b> | <b>53,576</b>  | <b>45,675</b>  | <b>7,901</b>   | <b>117.00 %</b> |
| 4000 Office / General operations                  |                |                |                |                 |
| 4002 Office Equipment Leases                      | 1,278          | 1,350          | -72            | 95.00 %         |
| 4003 Office Expenses                              | 146            | 600            | -454           | 24.00 %         |
| 4004 Permits / Licenses                           | 1,030          | 1,100          | -70            | 94.00 %         |
| 4006 Subscriptions & Software                     | 7,757          | 4,500          | 3,257          | 172.00 %        |
| 4007 Uniform Expenses                             | 1,084          | 1,200          | -116           | 90.00 %         |
| 4008 Website & Hosting Expenses                   | 1,069          | 1,080          | -11            | 99.00 %         |
| 4025 Recruitment Expense                          | 100            | 113            | -13            | 89.00 %         |
| 4026 Taxes and License                            | 148            | 0              | 148            |                 |
| 4028 Postage & Shipping                           | 164            | 125            | 39             | 131.00 %        |
| <b>Total 4000 Office / General operations</b>     | <b>12,776</b>  | <b>10,068</b>  | <b>2,709</b>   | <b>127.00 %</b> |
| 5000 Payroll Expenditures                         |                |                |                |                 |
| 5001 Payroll Expenses                             | 142,984        | 156,000        | -13,016        | 92.00 %         |
| 5002 Payroll Benefits                             | 33,234         | 31,200         | 2,034          | 107.00 %        |
| 5003 Health Benefits                              | 52,838         | 46,800         | 6,038          | 113.00 %        |
| 5005 Payroll Tax Expenses                         | 12,653         | 15,600         | -2,947         | 81.00 %         |
| 5006 Commissioner Expense                         | 9,000          | 9,000          | 0              | 100.00 %        |
| 5013 Team Housing & Additional Expenses           | 22             |                | 22             |                 |
| 5015 Payroll Processing Expense                   | 689            | 900            | -211           | 77.00 %         |
| <b>Total 5000 Payroll Expenditures</b>            | <b>251,419</b> | <b>259,500</b> | <b>-8,081</b>  | <b>97.00 %</b>  |
| 5100 Repairs / Maintenance                        |                |                |                |                 |
| 5102 Operations Purchases                         |                | 3,000          | -3,000         |                 |
| 5104 Repairs General                              | 4,804          | 15,000         | -10,196        | 32.00 %         |
| <b>Total 5100 Repairs / Maintenance</b>           | <b>4,804</b>   | <b>18,000</b>  | <b>-13,196</b> | <b>27.00 %</b>  |
| 5200 Supplies, Materials & Fuel                   |                |                |                |                 |
| 5201 Maintenance Supplies / Materials             | 3,091          | 9,000          | -5,909         | 34.00 %         |
| 5202 Operations Supplies / Materials              | 5,328          | 900            | 4,428          | 592.00 %        |
| 5203 Fuel Maintenance                             | 3,223          | 3,000          | 223            | 107.00 %        |
| <b>Total 5200 Supplies, Materials &amp; Fuel</b>  | <b>11,642</b>  | <b>12,900</b>  | <b>-1,258</b>  | <b>90.00 %</b>  |
| 5300 Travel, Training & Meetings                  |                |                |                |                 |
| 5305 Mileage / Fuel                               |                | 30             | -30            |                 |
| 5307 Trainings / Meetings                         |                | 180            | -180           |                 |
| <b>Total 5300 Travel, Training &amp; Meetings</b> |                | <b>210</b>     | <b>-210</b>    |                 |

# Crescent City Harbor District

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July - September, 2026

|                                   | TOTAL                |                    |                    |                 |
|-----------------------------------|----------------------|--------------------|--------------------|-----------------|
|                                   | ACTUAL               | BUDGET             | OVER BUDGET        | % OF BUDGET     |
| 5500 Utilities                    |                      |                    |                    |                 |
| 5501 Electricity                  | 18,643               | 5,087              | 13,556             | 366.00 %        |
| 5502 Propane                      | 1,042                |                    | 1,042              |                 |
| 5503 Telephone                    | 2,786                | 3,000              | -214               | 93.00 %         |
| 5504 Water & Sewer Service        | 17,850               | 8,612              | 9,238              | 207.00 %        |
| 5505 Trash & Recycle              | 19,736               | 13,350             | 6,386              | 148.00 %        |
| 5506 WI-FI / Internet Services    | 1,382                | 1,500              | -118               | 92.00 %         |
| <b>Total 5500 Utilities</b>       | <b>61,438</b>        | <b>31,549</b>      | <b>29,889</b>      | <b>195.00 %</b> |
| Payroll Expenses                  |                      |                    |                    |                 |
| Wages                             |                      |                    |                    |                 |
| Incentive Pay                     | 0                    |                    | 0                  |                 |
| <b>Total Wages</b>                | <b>0</b>             |                    | <b>0</b>           |                 |
| <b>Total Payroll Expenses</b>     | <b>0</b>             |                    | <b>0</b>           |                 |
| <b>Total Expenditures</b>         | <b>\$676,869</b>     | <b>\$542,565</b>   | <b>\$134,304</b>   | <b>125.00 %</b> |
| NET OPERATING REVENUE             | <b>\$ -247,274</b>   | <b>\$ -144,665</b> | <b>\$ -102,609</b> | <b>171.00 %</b> |
| Other Revenue                     |                      |                    |                    |                 |
| 5605 Donations Received           | 50                   |                    | 50                 |                 |
| 5750 Grant Income                 | 0                    |                    | 0                  |                 |
| 5800 Interest Income              |                      |                    |                    |                 |
| 5802 LAIF Investment Gain         | 0                    | 2,000              | -2,000             | 0.00 %          |
| <b>Total 5800 Interest Income</b> | <b>0</b>             | <b>2,000</b>       | <b>-2,000</b>      | <b>0.00 %</b>   |
| 6000 Tax Proceeds                 |                      |                    |                    |                 |
| 6001 Property Tax                 | 15,084               | 0                  | 15,084             |                 |
| 6002 TOT Proceeds                 |                      | 106,000            | -106,000           |                 |
| <b>Total 6000 Tax Proceeds</b>    | <b>15,084</b>        | <b>106,000</b>     | <b>-90,916</b>     | <b>14.00 %</b>  |
| <b>Total Other Revenue</b>        | <b>\$15,134</b>      | <b>\$108,000</b>   | <b>\$ -92,866</b>  | <b>14.00 %</b>  |
| Other Expenditures                |                      |                    |                    |                 |
| 6500 Depreciation                 | 956,977              | 956,977            | 0                  | 100.00 %        |
| 6700 Reconciliation Adjustments   | 1,000                |                    | 1,000              |                 |
| <b>Total Other Expenditures</b>   | <b>\$957,977</b>     | <b>\$956,977</b>   | <b>\$1,000</b>     | <b>100.00 %</b> |
| NET OTHER REVENUE                 | <b>\$ -942,843</b>   | <b>\$ -848,977</b> | <b>\$ -93,866</b>  | <b>111.00 %</b> |
| NET REVENUE                       | <b>\$ -1,190,116</b> | <b>\$ -993,641</b> | <b>\$ -196,475</b> | <b>120.00 %</b> |

# Crescent City Harbor District

Cash Flow Report - A/C#4766

September 2026

| Account Name             | Transaction date | Transaction type | Num | Name                                  | Debit     | Credit   | Balance    |
|--------------------------|------------------|------------------|-----|---------------------------------------|-----------|----------|------------|
| 1003 CCHD Checking #4766 |                  |                  |     |                                       |           |          |            |
| Beginning Balance        |                  |                  |     |                                       |           |          | 110,606.45 |
| 1003 CCHD Checking #4766 | 09/01/2026       | Check            | ACH | US Bank                               |           | 30.83    | 110,575.62 |
| 1003 CCHD Checking #4766 | 09/02/2026       | Deposit          |     | Dockwa                                | 3,151.66  |          | 113,727.28 |
| 1003 CCHD Checking #4766 | 09/03/2026       | Deposit          |     | Newbook Integration                   |           | 1,064.85 | 112,662.43 |
| 1003 CCHD Checking #4766 | 09/03/2026       | Deposit          |     | Marine Applied research & Exploration | 120.00    |          | 112,782.43 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | Matthew R. Klinger                    |           | 1,257.19 | 111,525.24 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    |     | Jayde Woods                           | 0.00      |          | 111,525.24 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | Christopher J. Foulke                 |           | 2,097.48 | 109,427.76 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    |     | Daniel J. Schmidt                     |           | 273.15   | 109,154.61 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    |     | Chastity Kolmorgan                    | 0.00      |          | 109,154.61 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    |     | Andre Gonzalez                        |           | 1,413.80 | 107,740.81 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | Annie Nehmer (1)                      |           | 273.15   | 107,467.66 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    |     | Terry L. Sarver                       |           | 1,250.90 | 106,216.76 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | John Evans (1)                        |           | 273.15   | 105,943.61 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    |     | Billy J. Newport                      |           | 2,438.95 | 103,504.66 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | Kristina M. Hanks                     |           | 1,641.19 | 101,863.47 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | William E. Regis                      |           | 773.41   | 101,090.06 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | Rick Shepherd (1)                     |           | 273.15   | 100,816.91 |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | Justin C. Hanks                       |           | 1,949.28 | 98,867.63  |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | Michael T. Rademaker                  |           | 3,382.20 | 95,485.43  |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    |     | Gerhard Weber (1)                     |           | 273.15   | 95,212.28  |
| 1003 CCHD Checking #4766 | 09/04/2026       | Payroll Check    | DD  | Janice E. Kerttula                    |           | 1,616.41 | 93,595.87  |
| 1003 CCHD Checking #4766 | 09/04/2026       | Tax Payment      |     | Intuit QuickBooks Workforce           |           | 7,126.54 | 86,469.33  |
| 1003 CCHD Checking #4766 | 09/04/2026       | Deposit          |     |                                       | 10,834.48 |          | 97,303.81  |
| 1003 CCHD Checking #4766 | 09/04/2026       | Deposit          |     |                                       | 1,058.35  |          | 98,362.16  |
| 1003 CCHD Checking #4766 | 09/04/2026       | Deposit          |     | Newbook Integration                   | 180.48    |          | 98,542.64  |
| 1003 CCHD Checking #4766 | 09/08/2026       | Deposit          |     | Daniel Terhune.                       | 19.20     |          | 98,561.84  |
| 1003 CCHD Checking #4766 | 09/08/2026       | Deposit          |     | Richard Nehmer (Resolution)           | 196.00    |          | 98,757.84  |
| 1003 CCHD Checking #4766 | 09/08/2026       | Deposit          |     | Newbook Integration                   |           | 71.40    | 98,686.44  |
| 1003 CCHD Checking #4766 | 09/08/2026       | Deposit          |     |                                       | 13,113.46 |          | 111,799.90 |

# Crescent City Harbor District

Cash Flow Report - A/C#4766

September 2026

| Account Name             | Transaction date | Transaction type     | Num                | Name                        | Debit     | Credit   | Balance    |
|--------------------------|------------------|----------------------|--------------------|-----------------------------|-----------|----------|------------|
| 1003 CCHD Checking #4766 | 09/09/2026       | Deposit              |                    | FEMA HMPG                   | 85,059.54 |          | 196,859.44 |
| 1003 CCHD Checking #4766 | 09/09/2026       | Deposit              |                    |                             | 21,840.84 |          | 218,700.28 |
| 1003 CCHD Checking #4766 | 09/09/2026       | Deposit              |                    | Dockwa                      | 1,553.85  |          | 220,254.13 |
| 1003 CCHD Checking #4766 | 09/09/2026       | Deposit              |                    | Loren Brown                 | 22.30     |          | 220,276.43 |
| 1003 CCHD Checking #4766 | 09/10/2026       | Payment              | 262510243296100N00 | Englund Marine/Chris Hegnes | 275.42    |          | 220,551.85 |
| 1003 CCHD Checking #4766 | 09/10/2026       | Deposit              |                    |                             | 1,572.80  |          | 222,124.65 |
| 1003 CCHD Checking #4766 | 09/10/2026       | Deposit              |                    | Andrew Evanow (EM)          | 15.60     |          | 222,140.25 |
| 1003 CCHD Checking #4766 | 09/10/2026       | Deposit              |                    | Julianne Harder             | 1,020.00  |          | 223,160.25 |
| 1003 CCHD Checking #4766 | 09/11/2026       | Deposit              |                    | Gjallarhorn Inc.            | 111.00    |          | 223,271.25 |
| 1003 CCHD Checking #4766 | 09/11/2026       | Deposit              |                    | Newbook Integration         |           | 61.20    | 223,210.05 |
| 1003 CCHD Checking #4766 | 09/14/2026       | Deposit              |                    |                             | 18,221.89 |          | 241,431.94 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8712               | Allied Administrators       |           | 325.07   | 241,106.87 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8714               | Carpenters Local 751        |           | 60.00    | 241,046.87 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8715               | CLR Laundry                 |           | 461.91   | 240,584.96 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8713               | C Renner Petroleum Inc      |           | 1,323.03 | 239,261.93 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8718               | Eureka Oxygen Co            |           | 188.97   | 239,072.96 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8717               | Curry Waste Connections     |           | 47.00    | 239,025.96 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8716               | Crescent City Water Dept.   |           | 8,327.20 | 230,698.76 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8722               | Pacific Power               |           | 5,315.08 | 225,383.68 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8728               | Suburban Propane            |           | 866.40   | 224,517.28 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8723               | Progressive Insurance       |           | 2,243.40 | 222,273.88 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8725               | Redwood Medical Office      |           | 100.00   | 222,173.88 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8720               | O'Reilly Auto Parts         |           | 284.97   | 221,888.91 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8726               | Ring Central Inc.           |           | 527.01   | 221,361.90 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8727               | Spectrum Business           |           | 221.77   | 221,140.13 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8719               | Mendes Supply Company       |           | 516.50   | 220,623.63 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8721               | Orchid Marketing Company    |           | 300.00   | 220,323.63 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8724               | Recology Del Norte          |           | 7,658.87 | 212,664.76 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8730               | Woods Plumbing Inc          |           | 997.92   | 211,666.84 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | 8729               | Vestis                      |           | 334.80   | 211,332.04 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | ACH                | CalPERS                     |           | 1,913.76 | 209,418.28 |

# Crescent City Harbor District

Cash Flow Report - A/C#4766

September 2026

| Account Name             | Transaction date | Transaction type     | Num     | Name                         | Debit     | Credit   | Balance    |
|--------------------------|------------------|----------------------|---------|------------------------------|-----------|----------|------------|
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | ACH     | Infinite Consulting Services |           | 2,090.71 | 207,327.57 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | ACH     | Intuit                       |           | 662.00   | 206,665.57 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | ACH     | LAI Trust                    |           | 1,689.59 | 204,975.98 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Bill Payment (Check) | ACH     | Spectrum Business            |           | 230.00   | 204,745.98 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Deposit              |         |                              | 16,593.70 |          | 221,339.68 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Deposit              |         |                              | 2,954.82  |          | 224,294.50 |
| 1003 CCHD Checking #4766 | 09/15/2026       | Check                | SVCCHRG |                              |           | 28.95    | 224,265.55 |
| 1003 CCHD Checking #4766 | 09/16/2026       | Deposit              |         | Dockwa                       | 8,151.84  |          | 232,417.39 |
| 1003 CCHD Checking #4766 | 09/17/2026       | Deposit              |         | Daniel Roscoe                | 320.00    |          | 232,737.39 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Kristina M. Hanks            |           | 1,519.05 | 231,218.34 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Christopher J. Foulke        |           | 2,101.24 | 229,117.10 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Matthew R. Klinger           |           | 1,143.42 | 227,973.68 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | William E. Regis             |           | 947.42   | 227,026.26 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Justin C. Hanks              |           | 1,798.15 | 225,228.11 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Michael T. Rademaker         |           | 3,471.67 | 221,756.44 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | John Evans (1)               |           | 273.15   | 221,483.29 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Annie Nehmer (1)             |           | 273.15   | 221,210.14 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Rick Shepherd (1)            |           | 273.15   | 220,936.99 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Janice E. Kerttula           |           | 1,626.37 | 219,310.62 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Payroll Check        | DD      | Terry L. Sarver              |           | 1,229.31 | 218,081.31 |
| 1003 CCHD Checking #4766 | 09/18/2026       | Tax Payment          |         | Intuit QuickBooks Workforce  |           | 6,991.32 | 211,089.99 |
| 1003 CCHD Checking #4766 | 09/19/2026       | Payroll Check        |         | Andre Gonzalez               |           | 1,408.87 | 209,681.12 |
| 1003 CCHD Checking #4766 | 09/19/2026       | Payroll Check        |         | Billy J. Newport             |           | 2,564.04 | 207,117.08 |
| 1003 CCHD Checking #4766 | 09/19/2026       | Payroll Check        |         | Daniel J. Schmidt            |           | 273.15   | 206,843.93 |
| 1003 CCHD Checking #4766 | 09/19/2026       | Payroll Check        |         | Gerhard Weber (1)            |           | 273.15   | 206,570.78 |
| 1003 CCHD Checking #4766 | 09/21/2026       | Deposit              |         |                              | 3,986.18  |          | 210,556.96 |
| 1003 CCHD Checking #4766 | 09/22/2026       | Check                | ACH     | US Bank                      |           | 35.34    | 210,521.62 |
| 1003 CCHD Checking #4766 | 09/22/2026       | Deposit              |         | Theresa Lewis.               | 33.30     |          | 210,554.92 |
| 1003 CCHD Checking #4766 | 09/23/2026       | Deposit              |         | Dockwa                       | 4,455.57  |          | 215,010.49 |
| 1003 CCHD Checking #4766 | 09/23/2026       | Deposit              |         |                              | 97.20     |          | 215,107.69 |
| 1003 CCHD Checking #4766 | 09/24/2026       | Deposit              |         | Big Catch LLC (Theeme)       | 403.80    |          | 215,511.49 |

# Crescent City Harbor District

Cash Flow Report - A/C#4766

September 2026

| Account Name                              | Transaction date | Transaction type     | Num  | Name                               | Debit               | Credit              | Balance    |
|-------------------------------------------|------------------|----------------------|------|------------------------------------|---------------------|---------------------|------------|
| 1003 CCHD Checking #4766                  | 09/24/2026       | Deposit              |      | Nicholas Newman                    | 18.30               |                     | 215,529.79 |
| 1003 CCHD Checking #4766                  | 09/25/2026       | Deposit              |      |                                    | 10,629.05           |                     | 226,158.84 |
| 1003 CCHD Checking #4766                  | 09/29/2026       | Deposit              |      |                                    | 615.00              |                     | 226,773.84 |
| 1003 CCHD Checking #4766                  | 09/29/2026       | Deposit              |      | Walk In Customer                   | 43.30               |                     | 226,817.14 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Deposit              |      | CLR Laundry                        | 194.00              |                     | 227,011.14 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8740 | Del Norte Solid Waste              |                     | 23.15               | 226,987.99 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8738 | Community System Solutions         |                     | 5,000.00            | 221,987.99 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8741 | Industrial Steel & Supply          |                     | 449.63              | 221,538.36 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8742 | Kimley-Horn and Associates, Inc.   |                     | 5,956.50            | 215,581.86 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8743 | Principal Life Insurance Co.       |                     | 149.04              | 215,432.82 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8745 | Streamline                         |                     | 356.32              | 215,076.50 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8746 | The Mitchell Law Firm, LLP         |                     | 6,245.00            | 208,831.50 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8744 | SCIF                               |                     | 1,816.66            | 207,014.84 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | ACH  | CalPERS                            |                     | 7,947.67            | 199,067.17 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | ACH  | Kelley Connect Xerox               |                     | 408.90              | 198,658.27 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8739 | Crescent City Beach Village LLC AP |                     | 10,874.54           | 187,783.73 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8747 | Community System Solutions         |                     | 5,000.00            | 182,783.73 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Bill Payment (Check) | 8748 | Community System Solutions         |                     | 9,250.00            | 173,533.73 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Deposit              |      | Yurok Tribe                        | 51.75               |                     | 173,585.48 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Deposit              |      | Gjallarhorn Inc.                   | 105.28              |                     | 173,690.76 |
| 1003 CCHD Checking #4766                  | 09/30/2026       | Deposit              |      |                                    | 3,101.12            |                     | 176,791.88 |
| <b>Total for 1003 CCHD Checking #4766</b> |                  |                      |      |                                    | <b>\$210,121.08</b> | <b>\$143,935.65</b> |            |
| <b>TOTAL</b>                              |                  |                      |      |                                    | <b>\$210,121.08</b> | <b>\$143,935.65</b> |            |

Last Revised : 10/25/26

|                                                       | Source | Actual<br>Jul-26 | Actual<br>Aug-26 | Actual<br>Sep-26 | Projected<br>Oct-26 | Projected<br>Nov-26 | Projected<br>Dec-26 | Projected<br>Jan-27 | Projected<br>Feb-27 | Projected<br>Mar-27 | Projected<br>Apr-27 | Projected<br>May-27 | Projected<br>Jun-27 |
|-------------------------------------------------------|--------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Cash Balance - OP Ckg #4766                 |        | 165,415.68       | 116,572.47       | 110,606.45       | 176,791.88          | 199,571.21          | 182,043.77          | 568,480.51          | 434,517.86          | 444,381.51          | 97,059.94           | 311,160.00          | 304,174.64          |
| Operating Revenue                                     | AR     | 213,637.55       | 138,580.80       | 112,989.55       | 169,534.00          | 143,987.00          | 146,489.00          | 235,924.00          | 167,882.00          | 156,517.00          | 159,618.00          | 120,743.00          | 128,178.00          |
| Operating Expense                                     | AP     | (123,610.02)     | (84,422.59)      | (42,439.36)      | (57,254.67)         | (84,014.45)         | (81,552.26)         | (115,946.28)        | (68,518.36)         | (88,409.57)         | (56,017.94)         | (54,228.37)         | (49,445.17)         |
| Payroll Expense                                       | PR     | (84,134.35)      | (88,016.76)      | (64,217.80)      | (87,500.00)         | (87,500.00)         | (87,500.00)         | (87,500.00)         | (87,500.00)         | (87,500.00)         | (87,500.00)         | (87,500.00)         | (87,500.00)         |
| Net cash provided by operations                       |        | 5,893.18         | (33,858.55)      | 6,332.39         | 24,779.33           | (27,527.45)         | (22,563.26)         | 32,477.72           | 11,863.64           | (19,392.57)         | 16,100.06           | (20,985.37)         | (8,767.17)          |
| Tax Revenue                                           |        | 12,184.39        | 54,392.53        | 0.00             | 0.00                | 12,000.00           | 411,000.00          | 7,500.00            | 0.00                | 67,000.00           | 200,000.00          | 16,000.00           | 110,000.00          |
| Other Income                                          | OI     | 0.00             | 0.00             | 0.00             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Grant Income                                          | GI     | 0.00             | 0.00             | 85,059.54        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Total Other Cash Inflows                              |        | 12,184.39        | 54,392.53        | 85,059.54        | 0.00                | 12,000.00           | 411,000.00          | 7,500.00            | 0.00                | 67,000.00           | 200,000.00          | 16,000.00           | 110,000.00          |
| Loan Payments                                         |        | 0.00             | 0.00             | 0.00             | 0.00                | 0.00                | 0.00                | (171,940.37)        | 0.00                | (392,929.00)        | 0.00                | 0.00                | 0.00                |
| Fixed Asset Purchases                                 | FA     | 0.00             | 0.00             | 0.00             | (2,000.00)          | (2,000.00)          | (2,000.00)          | (2,000.00)          | (2,000.00)          | (2,000.00)          | (2,000.00)          | (2,000.00)          | (2,000.00)          |
| Capital Improvement Projects                          | CIP    | (66,920.78)      | (26,500.00)      | (25,206.50)      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Total Other Cash Outflows                             |        | (66,920.78)      | (26,500.00)      | (25,206.50)      | (2,000.00)          | (2,000.00)          | (2,000.00)          | (173,940.37)        | (2,000.00)          | (394,929.00)        | (2,000.00)          | (2,000.00)          | (2,000.00)          |
| Transfer In/(Out) From Savings/Reserve                |        | 0.00             | 0.00             | 0.00             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Net Cash Increase (Decrease) OP Ckg #4766 For Period  |        | 116,572.47       | 110,606.45       | 176,791.88       | 199,571.21          | 182,043.77          | 568,480.51          | 434,517.86          | 444,381.51          | 97,059.94           | 311,160.00          | 304,174.64          | 403,407.47          |
| Beginning Cash Balance - LAIF Savings/Reserve         |        | 264,931.82       | 264,931.82       | 264,931.82       | 264,931.82          | 266,931.82          | 266,931.82          | 266,931.82          | 268,931.82          | 268,931.82          | 268,931.82          | 270,931.82          | 270,931.82          |
| Interest Earned                                       |        | 0.00             | 0.00             | 0.00             | 2,000.00            | 0.00                | 0.00                | 2,000.00            | 0.00                | 0.00                | 2,000.00            | 0.00                | 0.00                |
| Transfer In/(Out) to OP Ckg #4766                     |        | 0.00             | 0.00             | 0.00             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Ending Cash Balance - LAIF Savings/Reserve            |        | 264,931.82       | 264,931.82       | 264,931.82       | 266,931.82          | 266,931.82          | 266,931.82          | 268,931.82          | 268,931.82          | 268,931.82          | 270,931.82          | 270,931.82          | 270,931.82          |
| Total Restricted Reserve                              |        | 181,000.00       | 181,000.00       | 56,000.00        | 56,000.00           | 56,000.00           | 56,000.00           | 56,000.00           | 56,000.00           | 56,000.00           | 56,000.00           | 56,000.00           | 56,000.00           |
| Restricted Reserve Increase (Decrease) for the period |        | 0.00             | 0.00             | (125,000.00)     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Total Unrestricted LAIF Savings                       |        | 83,931.82        | 83,931.82        | 208,931.82       | 210,931.82          | 210,931.82          | 210,931.82          | 212,931.82          | 212,931.82          | 212,931.82          | 214,931.82          | 214,931.82          | 214,931.82          |

# NICHOLSON & OLSON

Certified Public Accountants, LLP  
729 Sunrise Ave., Suite 303  
Roseville, CA 95661  
(916) 786-7997

September 30, 2026

Invoice submitted to:

CRESCENT CITY HARBOR DISTRICT  
101 CITIZENS' DOCK

CRESCENT CITY, CA 95531

Invoice #2130

## Professional Services

|                                                                                                                                                                                     | <u>Amount</u>             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| FINAL BILLING ON AUDIT (1/2 OF AUDIT FEE)                                                                                                                                           | \$11,000.00               |
| EXTRA TIME (21 HOURS) INCURRED DUE TO RECAP OF AUDIT, SUBSEQUENT<br>EVENT TESTING, CALLS AND CORRESPONDENCE WITH COMMISSIONERS AND<br>STATE CONTROLLER DUE TO EXTENDED AUDIT PERIOD | \$3,500.00                |
| For professional services rendered                                                                                                                                                  | <u>\$14,500.00</u>        |
| Balance due                                                                                                                                                                         | <u><u>\$14,500.00</u></u> |

Thank you; we really appreciate your business.

If you would like to pay by credit card, please call Liz at (916) 786-7997 ext. 200. A convenience fee of 3% will be applied to all transactions.

ENTERED ON: 10/19/26

BY: KSA

3902 Adm \$14,500.00

## 9. MEETING ADJOURNMENT

*Adjournment of the Board of Harbor Commissioners will be until the next meeting scheduled for **Wednesday, November 11, 2026, at 2 p.m.** The Crescent City Harbor District complies with the Americans with Disabilities Act. Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 12132 of the Americans with Disabilities Act of 1990 (42 U.S.C. §12132). Any person with a disability who requires modification in order to participate in a meeting should direct such request to (707) 464-6174 at least 48 hours before the meeting, if possible.*

