

PROJECTED CASH FLOW (as of 31 October 2024)

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED							
	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025
BANK (OPENING)	1,217,526	1,226,545	1,164,851	903,389	933,422	859,248	822,469	821,509	749,008	337,747	510,234	502,417
OPERATIONS												
P&L INCOME	183,364	132,821	125,580	139,924	150,126	94,496	181,596	134,226	133,356	134,026	125,261	127,466
P&L EXPENSE	235,762	194,515	222,725	233,106	235,050	204,321	196,056	225,227	190,617	169,414	161,703	162,478
	(52,398)	(61,694)	(97,145)	(93,182)	(84,924)	(109,825)	(14,460)	(91,001)	(57,261)	(35,388)	(36,442)	(35,012)
OTHER												
P&L INCOME	61,417			270,156		245,000				178,000		
P&L EXPENSE			164,317			183,254			375,000			
	61,417		(164,317)	270,156		61,746			(375,000)	178,000		
GRANT ACTIVITY				(146,941)	10,750	11,300	13,500	18,500	21,000	29,875	28,625	26,375
BANK (CLOSING)	1,226,545	1,164,851	903,389	933,422	859,248	822,469	821,509	749,008	337,747	510,234	502,417	493,780

Crescent City Harbor District
YTD Budget vs Actuals (OPERATIONS)
July - October, 2024

	ACTUAL	BUDGET	VARIANCE	
Income				
Total 2400 COMMERCIAL REVENUE	271,534	199,200	(72,334)	
Total 2600 SERVICES & FEES	52,941	53,430	489	
2650 DISCOUNTS/ADJUSTMENTS		(2,000)	(2,000)	
Total 2700 MOORAGE - SLIP RENTALS	163,283	129,244	(34,039)	
Total 2800 RV PARKS REVENUE OPERATIONS	94,992	98,740	3,748	
Total 3000 SALES OF PRODUCT REVENUE	1,149	2,000	851	
Stripe sales	(2,127)		2,127	
Total Income	581,772	480,614	(101,158)	*INCOME > BUDGET
Expenses				
Total 3200 ADVERTISING	1,836	1,200	(636)	
Total 3300 AUTO EXPENSES	16,463	19,600	3,137	
Total 3400 BANK FEES / SURCHARGES	3,281	3,600	319	
3500 DUES / CHARITABLE CONTRIBUTIONS	2,521	11,000	8,479	
Total 3600 CONTRACTORS OPERATIONS	42,323	47,112	4,789	
Total 3700 INSURANCE POLICIES	132,423	80,502	(51,922)	
Total 3800 INTEREST EXPENSE	164,317	202,400	38,083	
Total 3900 PROFESSIONAL FEES / CONSULTANTS	102,759	63,333	(39,426)	
Total 4000 OFFICE / GENERAL OPERATIONS	34,230	30,780	(3,450)	
Total 5000 PAYROLL EXPENDITURES	468,861	426,520	(42,341)	
Total 5100 REPAIRS / MAINTENANCE	9,114	23,189	14,075	
Total 5200 SUPPLIES, MATERIALS & FUEL	15,824	9,333	(6,490)	
Total 5300 TRAVEL / TRAINING	390	5,000	4,610	
Total 5500 UTILITIES	55,143	114,300	59,157	
5600 WRITE-OFFS		13,332	13,332	
Stripe fees	425		(425)	
Total Expenses	1,049,912	1,051,202	1,290	*EXPENSES < BUDGET

Crescent City Harbor District
Actuals vs Budget (OPERATIONS)
September 2024

	ACTUAL	BUDGET	VARIANCE	
Income				
Total 2400 COMMERCIAL REVENUE	62,986	47,800	(15,186)	
Total 2600 SERVICES & FEES	12,245	11,215	(1,030)	
2650 DISCOUNTS/ADJUSTMENTS		(500)	(500)	
Total 2700 MOORAGE - SLIP RENTALS	29,220	35,244	6,024	
Total 2800 RV PARKS REVENUE OPERATIONS	21,771	22,985	1,214	
Total 3000 SALES OF PRODUCT REVENUE	348	500	152	
Stripe sales	(990)		990	
Total Income	125,580	117,244	(8,336)	*INCOME > BUDGET
Expenses				
Total 3200 ADVERTISING	908	300	(608)	
Total 3300 AUTO EXPENSES	3,677	4,900	1,223	
Total 3400 BANK FEES / SURCHARGES	754	900	146	
3500 DUES / CHARITABLE CONTRIBUTIONS	574	11,000	10,426	
Total 3600 CONTRACTORS OPERATIONS	7,796	10,853	3,057	
Total 3700 INSURANCE POLICIES	65,891	20,819	(45,072)	
Total 3800 INTEREST EXPENSE	164,317	176,600	12,283	
Total 3900 PROFESSIONAL FEES / CONSULTANTS	12,315	15,833	3,519	
Total 4000 OFFICE / GENERAL OPERATIONS	23,378	5,600	(17,778)	
Total 5000 PAYROLL EXPENDITURES	87,772	106,630	18,858	
Total 5100 REPAIRS / MAINTENANCE	681	5,797	5,116	
Total 5200 SUPPLIES, MATERIALS & FUEL	3,321	2,333	(987)	
Total 5300 TRAVEL / TRAINING		1,250	1,250	
Total 5500 UTILITIES	15,523	28,400	12,877	
5600 WRITE-OFFS		3,333	3,333	
Stripe fees	137		(137)	
Total Expenses	387,042	394,549	7,507	*EXPENSES < BUDGET

Crescent City Harbor District
Actuals vs Budget (OPERATIONS)
October 2024

	ACTUALS	BUDGET	VARIANCE
Income			
Total 2400 COMMERCIAL REVENUE	67,592	55,000	(12,592)
2600 SERVICES & FEES			
Total 2600 SERVICES & FEES	11,455	15,715	4,260
2650 DISCOUNTS/ADJUSTMENTS		(500)	(500)
Total 2700 MOORAGE - SLIP RENTALS	42,861	34,000	(8,861)
Total 2800 RV PARKS REVENUE OPERATIONS	17,989	16,385	(1,604)
Total 3000 SALES OF PRODUCT REVENUE	231	500	269
Stripe sales	(204)		204
Total Income e	139,924	121,100	(18,824) *INCOME > BUDGET
Expenses			
Total 3200 ADVERTISING		300	300
Total 3300 AUTO EXPENSES	5,157	4,900	(257)
Total 3400 BANK FEES / SURCHARGES	794	900	106
3500 DUES / CHARITABLE CONTRIBUTIONS	60		(60)
Total 3600 CONTRACTORS OPERATIONS	16,784	11,053	(5,731)
Total 3700 INSURANCE POLICIES	16,364	20,992	4,628
Total 3800 INTEREST EXPENSE		8,600	8,600
Total 3900 PROFESSIONAL FEES / CONSULTANTS	22,975	15,833	(7,142)
Total 4000 OFFICE / GENERAL OPERATIONS	3,095	6,605	3,510
Total 5000 PAYROLL EXPENDITURES	147,296	106,630	(40,666)
Total 5100 REPAIRS / MAINTENANCE	2,190	5,797	3,608
Total 5200 SUPPLIES, MATERIALS & FUEL	6,849	2,333	(4,515)
Total 5300 TRAVEL / TRAINING		1,250	1,250
Total 5500 UTILITIES	11,503	28,500	16,997
5600 WRITE-OFFS		3,333	3,333
Stripe fees	40		(40)
Total Expenses	233,105	217,027	(16,078)

Crescent City Harbor District

Profit and Loss

September 2024

	TOTAL
Income	
2400 COMMERCIAL REVENUE	
2401 Commercial Fees Additional	8,929.90
2402 Commercial Hoist Leases	14,040.00
2403 Commercial Leases	34,785.98
2407 Commercial Utilities	1,859.41
2409 Freezer Rental	666.00
2410 Poundage Fees	2,704.99
Total 2400 COMMERCIAL REVENUE	62,986.28
2600 SERVICES & FEES	
2602 No Insurance Fee	3,240.00
2605 Permits Fish Sales	300.00
2606 Key Fob Sales	168.00
2607 Late Payment Fee	450.00
2608 Launch Permit Fees	1,242.00
2609 Laundry Sales	181.00
2610 Live-a-Board Fees	720.00
2611 Mobile Crane Rental	480.00
2612 Storage Revenue	3,194.25
2613 Utilities Marina	1,099.65
2614 Work Dock Use	80.00
2615 Surcharge / Admin Fee	240.00
2616 Harbor Fees Additional	850.00
2617 Non-Taxable labor fees	0.00
Total 2600 SERVICES & FEES	12,244.90
2700 MOORAGE - SLIP RENTALS	
2701 Rec Slip Rentals / Dockwa	29,219.84
Total 2700 MOORAGE - SLIP RENTALS	29,219.84
2800 RV PARKS REVENUE OPERATIONS	
2801 RV Bayside Leases	16,800.00
2802 RV BS Dump Station	15.00
2803 RV BS Fees	635.00
2805 RV BS Laundry	140.50
2809 RV Guest Rentals	4,180.53
Total 2800 RV PARKS REVENUE OPERATIONS	21,771.03
3000 SALES OF PRODUCT REVENUE	
3001 GIFT SHOP SALES	348.21
Total 3000 SALES OF PRODUCT REVENUE	348.21
Stripe sales	(989.99)
Total Income	\$125,580.27

Crescent City Harbor District

Profit and Loss

September 2024

	TOTAL
Cost of Goods Sold	
3100 COST OF GOODS SOLD	
3102 Laundry Expense	90.50
Total 3100 COST OF GOODS SOLD	90.50
Total Cost of Goods Sold	\$90.50
GROSS PROFIT	\$125,489.77
Expenses	
3200 ADVERTISING	
3201 Ads and Notices	908.00
Total 3200 ADVERTISING	908.00
3300 AUTO EXPENSES	
3301 Fuel Expenses	105.00
3302 Maintenance and Repair	62.56
3303 Truck Leases/Auto Exp	3,509.34
Total 3300 AUTO EXPENSES	3,676.90
3400 BANK FEES / SURCHARGES	
3401 Bank Fees	171.95
3404 QuickBooks Payments Fees	581.78
Total 3400 BANK FEES / SURCHARGES	753.73
3500 DUES / CHARITABLE CONTRIBUTIONS	573.97
3600 CONTRACTORS OPERATIONS	
3602 Outside Services	7,795.63
Total 3600 CONTRACTORS OPERATIONS	7,795.63
3700 INSURANCE POLICIES	
3701 Auto Insurance	1,823.00
3702 Liability & Property Policies	60,878.54
3703 Workers Comp	3,189.01
Total 3700 INSURANCE POLICIES	65,890.55
3800 INTEREST EXPENSE	
3802 USDA Interest	164,316.84
Total 3800 INTEREST EXPENSE	164,316.84
3900 PROFESSIONAL FEES / CONSULTANTS	
3903 Attorney Professional Services Legal	9,336.50
3904 Additional Non-Attorney	180.00
3905 Legal Reimbursements	618.00
3908 IT Services	2,180.00
Total 3900 PROFESSIONAL FEES / CONSULTANTS	12,314.50
4000 OFFICE / GENERAL OPERATIONS	
4002 Office Equipment Leases	403.12
4003 Office Expenses	394.92

Crescent City Harbor District

Profit and Loss

September 2024

	TOTAL
4006 Subscriptions & Software	2,409.98
4007 Uniform Expenses	295.89
4008 Website & Hosting Expenses	249.00
4025 Recruitment Expense	19,625.00
Total 4000 OFFICE / GENERAL OPERATIONS	23,377.91
5000 PAYROLL EXPENDITURES	
5001 Payroll Expenses	63,927.97
5002 Payroll Benefits	11,025.25
5003 Health Benefits	12,818.95
Total 5000 PAYROLL EXPENDITURES	87,772.17
5100 REPAIRS / MAINTENANCE	
5101 Heavy Equipment Lease Payments	681.08
Total 5100 REPAIRS / MAINTENANCE	681.08
5200 SUPPLIES, MATERIALS & FUEL	
5201 Maintenance Supplies / Materials	977.79
5202 Operations Supplies / Materials	1,384.66
5203 Fuel Maintenance	958.10
Total 5200 SUPPLIES, MATERIALS & FUEL	3,320.55
5500 UTILITIES	
5501 Electricity	3,509.73
5502 Propane	684.42
5503 Telephone	870.91
5504 Water & Sewer Service	3,073.84
5505 Trash & Recycle	6,755.76
5506 WI-FI / Internet Services	628.49
Total 5500 UTILITIES	15,523.15
Stripe fees	136.59
Total Expenses	\$387,041.57
NET OPERATING INCOME	\$ (261,551.80)
Other Income	
5700 GRANTS RECEIVED	
5702 CCHD Grant Services Provided	
5702B FEMA-HMPG CEQA/NEPA CCHD Direct	9,425.00
Total 5702 CCHD Grant Services Provided	9,425.00
5703 Vendor Invoices Reimbursed	
5703B Cal-OES FEMA HMPG CEQA/NEPA Purchases	152,685.00
Total 5703 Vendor Invoices Reimbursed	152,685.00
Total 5700 GRANTS RECEIVED	162,110.00
Total Other Income	\$162,110.00

Crescent City Harbor District

Profit and Loss

September 2024

	TOTAL
Other Expenses	
6100 GRANT EXPENSES - NON-OPERATING	
6101 Grant & Project Management	2,500.00
6101B CSS HMPG	6,000.00
Total 6101 Grant & Project Management	8,500.00
6104 Citizens Dock Design Coastal	36,062.02
6106 FEMA HMGP South Beach Planning	4,500.00
Total 6100 GRANT EXPENSES - NON-OPERATING	49,062.02
Total Other Expenses	\$49,062.02
NET OTHER INCOME	\$113,047.98
NET INCOME	\$ (148,503.82)

Crescent City Harbor District

Profit and Loss

October 2024

	TOTAL
Income	
2400 COMMERCIAL REVENUE	
2401 Commercial Fees Additional	20,438.36
2402 Commercial Hoist Leases	14,040.00
2403 Commercial Leases	30,716.89
2407 Commercial Utilities	1,731.08
2409 Freezer Rental	666.00
Total 2400 COMMERCIAL REVENUE	67,592.33
2600 SERVICES & FEES	
2602 No Insurance Fee	4,140.00
2605 Permits Fish Sales	150.00
2607 Late Payment Fee	210.00
2608 Launch Permit Fees	244.00
2609 Laundry Sales	50.00
2610 Live-a-Board Fees	720.00
2611 Mobile Crane Rental	360.00
2612 Storage Revenue	2,759.25
2613 Utilities Marina	1,956.60
2614 Work Dock Use	250.00
2615 Surcharge / Admin Fee	360.00
2617 Non-Taxable labor fees	255.00
Total 2600 SERVICES & FEES	11,454.85
2700 MOORAGE - SLIP RENTALS	
2701 Rec Slip Rentals / Dockwa	42,860.78
Total 2700 MOORAGE - SLIP RENTALS	42,860.78
2800 RV PARKS REVENUE OPERATIONS	
2801 RV Bayside Leases	16,590.33
2803 RV BS Fees	135.00
2805 RV BS Laundry	30.00
2809 RV Guest Rentals	1,233.20
Total 2800 RV PARKS REVENUE OPERATIONS	17,988.53
3000 SALES OF PRODUCT REVENUE	
3001 GIFT SHOP SALES	231.47
Total 3000 SALES OF PRODUCT REVENUE	231.47
Stripe sales	(203.66)
Total Income	\$139,924.30

Crescent City Harbor District

Profit and Loss

October 2024

	TOTAL
Cost of Goods Sold	
3100 COST OF GOODS SOLD	
3102 Laundry Expense	25.00
Total 3100 COST OF GOODS SOLD	25.00
Total Cost of Goods Sold	\$25.00
GROSS PROFIT	\$139,899.30
Expenses	
3300 AUTO EXPENSES	
3301 Fuel Expenses	105.00
3302 Maintenance and Repair	1,542.61
3303 Truck Leases/Auto Exp	3,509.34
Total 3300 AUTO EXPENSES	5,156.95
3400 BANK FEES / SURCHARGES	
3401 Bank Fees	152.95
3404 QuickBooks Payments Fees	640.89
Total 3400 BANK FEES / SURCHARGES	793.84
3500 DUES / CHARITABLE CONTRIBUTIONS	60.00
3600 CONTRACTORS OPERATIONS	
3602 Outside Services	16,783.62
Total 3600 CONTRACTORS OPERATIONS	16,783.62
3700 INSURANCE POLICIES	
3701 Auto Insurance	1,823.00
3702 Liability & Property Policies	11,204.04
3703 Workers Comp	3,336.56
Total 3700 INSURANCE POLICIES	16,363.60
3900 PROFESSIONAL FEES / CONSULTANTS	
3903 Attorney Professional Services Legal	13,235.20
3905 Legal Reimbursements	777.08
3907 Grant Management & Acquisition	7,000.00
3909 IT Reimbursements	1,963.00
Total 3900 PROFESSIONAL FEES / CONSULTANTS	22,975.28
4000 OFFICE / GENERAL OPERATIONS	
4002 Office Equipment Leases	561.99
4003 Office Expenses	83.29
4006 Subscriptions & Software	1,575.24
4007 Uniform Expenses	407.13
4008 Website & Hosting Expenses	249.00
4025 Recruitment Expense	145.00
4028 Postage & Shipping	73.00
Total 4000 OFFICE / GENERAL OPERATIONS	3,094.65

Crescent City Harbor District

Profit and Loss

October 2024

	TOTAL
5000 PAYROLL EXPENDITURES	
5001 Payroll Expenses	118,865.13
5002 Payroll Benefits	16,928.84
5003 Health Benefits	11,501.53
Total 5000 PAYROLL EXPENDITURES	147,295.50
5100 REPAIRS / MAINTENANCE	
5104 Repairs General	2,189.78
Total 5100 REPAIRS / MAINTENANCE	2,189.78
5200 SUPPLIES, MATERIALS & FUEL	
5201 Maintenance Supplies / Materials	5,566.66
5202 Operations Supplies / Materials	1,017.38
5203 Fuel Maintenance	264.68
Total 5200 SUPPLIES, MATERIALS & FUEL	6,848.72
5500 UTILITIES	
5501 Electricity	3,451.68
5502 Propane	860.76
5503 Telephone	871.57
5504 Water & Sewer Service	3,013.07
5505 Trash & Recycle	2,590.36
5506 WI-FI / Internet Services	715.83
Total 5500 UTILITIES	11,503.27
Stripe fees	39.94
Total Expenses	\$233,105.15
NET OPERATING INCOME	\$ (93,205.85)
Other Income	
5700 GRANTS RECEIVED	
5701 CCHD Admin In-Direct Costs	61,166.68
5701A Coastal Citizen's Dock Planning In-Direct	20,138.75
Total 5701 CCHD Admin In-Direct Costs	81,305.43
Total 5700 GRANTS RECEIVED	81,305.43
5800 INTEREST INCOME	11,539.98
6000 TAX PROCEEDS	
6001 Property Tax	9,853.28
6002 TOT Proceeds	260,302.84
Total 6000 TAX PROCEEDS	270,156.12
Total Other Income	\$363,001.53

Crescent City Harbor District

Profit and Loss

October 2024

	TOTAL
Other Expenses	
6100 GRANT EXPENSES - NON-OPERATING	
6101 Grant & Project Management	
6101B CSS HMPG	1,000.00
Total 6101 Grant & Project Management	1,000.00
6104 Citizens Dock Design Coastal	198.75
6106 FEMA HMGP South Beach Planning	142,784.34
6108 Seawall Design & Build PIDP MAARAD	83,263.11
Total 6100 GRANT EXPENSES - NON-OPERATING	227,246.20
Total Other Expenses	\$227,246.20
NET OTHER INCOME	\$135,755.33
NET INCOME	\$42,549.48

Crescent City Harbor District

Balance Sheet

As of September 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 CASH AND INVESTMENTS	0.00
1001 Bayside Checking #1766	320.00
1003 CCHD Checking #4766	127,953.06
1004 CCHD Savings #4774	5,021.29
1005 LAIF Reserve	763,531.36
1006 RHV Checking #0707	500.00
1008 QB Payment Clearing Account	10,363.81
Total 1000 CASH AND INVESTMENTS	907,689.52
Stripe (required for Synder)	164.72
Total Bank Accounts	\$907,854.24
Accounts Receivable	
1100 ACCOUNTS RECEIVABLE	233,653.78
1102 Tax Proceeds Receivable	0.00
Total 1100 ACCOUNTS RECEIVABLE	233,653.78
Total Accounts Receivable	\$233,653.78
Other Current Assets	
1200 OTHER CURRENT ASSETS	
1201 Commercial Lease Receivables	1,840,482.00
1202 Deferred Pension Contributions	389,539.00
1205 Withholding Receivable	3,750.00
1206 PrePaid Expenses	30,736.78
1207 Prepaid Insurance	0.00
1208 Loans to Employees / Payroll Advances	6,000.00
1211 Lemus REC Receivables	(98,214.86)
1203 Solar Licensing Agreement REC	234,607.37
1212 Lemus / REC RV Parks	100,000.00
Total 1211 Lemus REC Receivables	236,392.51
1213 Maples Settlement	0.00
Total 1200 OTHER CURRENT ASSETS	2,506,900.29
1250 UNDEPOSITED FUNDS	11,931.40
1300 INVENTORY	
1301 Gift Shop Purchases	11,447.64
1302 Inventory Asset	4,734.21
Total 1300 INVENTORY	16,181.85
Total Other Current Assets	\$2,535,013.54
Total Current Assets	\$3,676,521.56

Crescent City Harbor District

Balance Sheet

As of September 30, 2024

	TOTAL
Fixed Assets	
1490 Land Cost	465,511.00
1500 Depreciable Assets	
1510 Machinery / Equipment	357,501.00
1520 Vehicles	15,217.00
1530 Buildings and Improvements	4,606,514.00
1540 Marina, Wharves, and Docks	61,733,331.00
1550 Leased Vehicle	147,394.74
1560 Sewer Lift Station	33,655.00
1570 Streets, Roads and Parks	707,691.00
Total 1500 Depreciable Assets	67,601,303.74
1580 Accumulated Depreciation	(44,435,321.55)
Total Fixed Assets	\$23,631,493.19
Other Assets	
NON-CURRENT ASSETS	
1552 Depreciable Capital Assets	0.00
Total NON-CURRENT ASSETS	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$27,308,014.75
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1600 ACCOUNTS PAYABLE (A/P)	224,594.94
Total Accounts Payable	\$224,594.94
Credit Cards	
1700 CREDIT CARD ACCOUNTS	
1701 Home Depot	76.06
1702 USBank	5,878.31
Total 1700 CREDIT CARD ACCOUNTS	5,954.37
Total Credit Cards	\$5,954.37
Other Current Liabilities	
1900 PAYROLL LIABILITIES	
1903 Garnishments	(2,553.12)
1904 Pension Defer Cash In-flows	200,815.00
1906 Accrued Payroll Liabilities	49,474.04
1907 Compensated Absences	106,595.00

Crescent City Harbor District

Balance Sheet

As of September 30, 2024

	TOTAL
Total 1900 PAYROLL LIABILITIES	354,330.92
2000 CURRENT LIABILITIES	
2001 Customer Deposits & PrePayments	30,953.51
2002 Interest Payable	138,641.00
2003 Current USDA Long Term Debt	190,176.00
2004 Current Auto Lease Liability	107,323.00
2005 Valid Credit Due Customer	0.00
Total 2000 CURRENT LIABILITIES	467,093.51
2006 Accrued Expenses	1,600.00
CDTFA PAYABLE	142.43
1800 CDTFA / TOT SALES TAX DUE	0.00
1801 CDTFA Sales Tax	247.44
1802 TOT	169.83
Total 1800 CDTFA / TOT SALES TAX DUE	417.27
Out Of Scope Agency Payable	0.00
Total CDTFA PAYABLE	559.70
Total Other Current Liabilities	\$823,584.13
Total Current Liabilities	\$1,054,133.44
Long-Term Liabilities	
2100 LONG TERM DEBT	0.00
2101 Dwelley / Frazier Note Bayside RV Park	(41,146.50)
2102 USDA Loan	5,131,717.54
2103 Lease Liability	1,840,482.00
2104 Net Pension Liability	895,041.00
2105 Fashion Blacksmith Payable	1,257,018.10
2110 Fashion Blacksmith Settlement Payable	2,600,000.00
Total 2100 LONG TERM DEBT	11,683,112.14
Total Long-Term Liabilities	\$11,683,112.14
Total Liabilities	\$12,737,245.58
Equity	
2200 EQUITY	
2201 Adjustments JEs Per Audit	(2,520.97)
2202 Adjustments to Actual Pending Audit	335,239.36
Total 2200 EQUITY	332,718.39
2300 RETAINED EARNINGS	(12,760,615.25)
2350 OPENING BALANCE EQUITY	27,208,230.37
Net Income	(209,564.34)
Total Equity	\$14,570,769.17
TOTAL LIABILITIES AND EQUITY	\$27,308,014.75

Crescent City Harbor District

Balance Sheet

As of October 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 CASH AND INVESTMENTS	0.00
1001 Bayside Checking #1766	290.00
1003 CCHD Checking #4766	128,794.84
1004 CCHD Savings #4774	5,021.29
1005 LAIF Reserve	812,071.34
1006 RHV Checking #0707	500.00
1008 QB Payment Clearing Account	10,885.09
Total 1000 CASH AND INVESTMENTS	957,562.56
Stripe (required for Synder)	66.46
Total Bank Accounts	\$957,629.02
Accounts Receivable	
1100 ACCOUNTS RECEIVABLE	316,163.19
1102 Tax Proceeds Receivable	0.00
Total 1100 ACCOUNTS RECEIVABLE	316,163.19
Total Accounts Receivable	\$316,163.19
Other Current Assets	
1200 OTHER CURRENT ASSETS	
1201 Commercial Lease Receivables	1,840,482.00
1202 Deferred Pension Contributions	389,539.00
1205 Withholding Receivable	3,750.00
1206 PrePaid Expenses	30,736.78
1207 Prepaid Insurance	0.00
1208 Loans to Employees / Payroll Advances	6,000.00
1211 Lemus REC Receivables	(98,214.86)
1203 Solar Licensing Agreement REC	234,607.37
1212 Lemus / REC RV Parks	100,000.00
Total 1211 Lemus REC Receivables	236,392.51
1213 Maples Settlement	0.00
Total 1200 OTHER CURRENT ASSETS	2,506,900.29
1250 UNDEPOSITED FUNDS	3,812.94
1300 INVENTORY	
1301 Gift Shop Purchases	11,447.64
1302 Inventory Asset	4,734.21
Total 1300 INVENTORY	16,181.85
Total Other Current Assets	\$2,526,895.08
Total Current Assets	\$3,800,687.29

Crescent City Harbor District

Balance Sheet

As of October 31, 2024

	TOTAL
Fixed Assets	
1490 Land Cost	465,511.00
1500 Depreciable Assets	
1510 Machinery / Equipment	357,501.00
1520 Vehicles	15,217.00
1530 Buildings and Improvements	4,606,514.00
1540 Marina, Wharves, and Docks	61,733,331.00
1550 Leased Vehicle	147,394.74
1560 Sewer Lift Station	33,655.00
1570 Streets, Roads and Parks	707,691.00
Total 1500 Depreciable Assets	67,601,303.74
1580 Accumulated Depreciation	(44,435,321.55)
Total Fixed Assets	\$23,631,493.19
Other Assets	
NON-CURRENT ASSETS	
1552 Depreciable Capital Assets	0.00
Total NON-CURRENT ASSETS	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$27,432,180.48
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1600 ACCOUNTS PAYABLE (A/P)	313,258.86
Total Accounts Payable	\$313,258.86
Credit Cards	
1700 CREDIT CARD ACCOUNTS	
1701 Home Depot	382.32
1702 USBank	7,844.42
Total 1700 CREDIT CARD ACCOUNTS	8,226.74
Total Credit Cards	\$8,226.74
Other Current Liabilities	
1900 PAYROLL LIABILITIES	
1903 Garnishments	(3,068.80)
1904 Pension Defer Cash In-flows	200,815.00
1906 Accrued Payroll Liabilities	49,474.04
1907 Compensated Absences	106,595.00

Crescent City Harbor District

Balance Sheet

As of October 31, 2024

	TOTAL
Total 1900 PAYROLL LIABILITIES	353,815.24
2000 CURRENT LIABILITIES	
2001 Customer Deposits & PrePayments	30,953.51
2002 Interest Payable	138,641.00
2003 Current USDA Long Term Debt	190,176.00
2004 Current Auto Lease Liability	107,323.00
2005 Valid Credit Due Customer	0.00
Total 2000 CURRENT LIABILITIES	467,093.51
2006 Accrued Expenses	1,600.00
CDTFA PAYABLE	161.54
1800 CDTFA / TOT SALES TAX DUE	0.00
1801 CDTFA Sales Tax	247.44
1802 TOT	(272.64)
Total 1800 CDTFA / TOT SALES TAX DUE	(25.20)
Out Of Scope Agency Payable	0.00
Total CDTFA PAYABLE	136.34
Total Other Current Liabilities	\$822,645.09
Total Current Liabilities	\$1,144,130.69
Long-Term Liabilities	
2100 LONG TERM DEBT	0.00
2101 Dwelley / Frazier Note Bayside RV Park	(49,527.50)
2102 USDA Loan	5,131,717.54
2103 Lease Liability	1,840,482.00
2104 Net Pension Liability	895,041.00
2105 Fashion Blacksmith Payable	1,257,018.10
2110 Fashion Blacksmith Settlement Payable	2,600,000.00
Total 2100 LONG TERM DEBT	11,674,731.14
Total Long-Term Liabilities	\$11,674,731.14
Total Liabilities	\$12,818,861.83
Equity	
2200 EQUITY	
2201 Adjustments JEs Per Audit	(2,520.97)
2202 Adjustments to Actual Pending Audit	335,239.36
Total 2200 EQUITY	332,718.39
2300 RETAINED EARNINGS	(12,760,615.25)
2350 OPENING BALANCE EQUITY	27,208,230.37
Net Income	(167,014.86)
Total Equity	\$14,613,318.65
TOTAL LIABILITIES AND EQUITY	\$27,432,180.48