



2024-2025

DEL NORTE COUNTY

GRAND JURY

FINAL REPORT

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Del Norte County Grand Jury
2024-2025 Final Report



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COUNTY OF DEL NORTE
GRAND JURY
450 H Street
Crescent City, CA 95531

The Honorable Karen Olson
Presiding Judge, Del Norte Superior Court
450 H Street
Crescent City, CA 95531

On behalf of the 2024-2025 Del Norte County Grand Jury, I submit our final report to you, to the Citizens of Del Norte County, to the City Council of Crescent City, and the Del Norte County Board of Supervisors.

This year, we faced many challenges. Our panelists dealt with health issues, including surgeries and accidents, as well as life-threatening illnesses and personal loss from the death of a loved one. In addition to the health and wellness challenges we encountered, there were numerous recusals due to close personal connections to Grand Jury inquiries and investigations. These issues made attendance and participation more difficult. Despite these challenges, we held our monthly quorums as required by law.

Despite the challenges of attendance and participation, we had many dedicated citizens who actively engaged in investigations and generously donated their time and skills, allowing us to overcome many obstacles caused by our reduced numbers. Several grand jury members took on multiple tasks, going above and beyond to fulfill their civic duty.

I believe I speak for all of us when I say that serving on the Grand Jury was a valuable experience. Not only did we gain greater insight into the workings of county agencies and our local penal institutions, but we also fulfilled the “watchdog” function of our local government.

By investigating areas of concern, we were able to observe the many ways these agencies operate professionally.

Notably, the County Recorder invited the Grand Jury to observe the ballot-counting process for the 2024 election. Although recent election cycles have been divisive, it was reassuring to witness this process, ask questions, ensure that our votes were counted according to the law, and provide a report for our community to review.

Our final report will be published online at the Del Norte County Grand Jury website. The report will also be provided to *The Triplicate*, and *Crescent City Times* if they would like to publish as well. Additional printed copies will be available in the Self-Help Center in the Del Norte County Superior Court and the County Clerk's Office at 981 H Street, Suite 160.

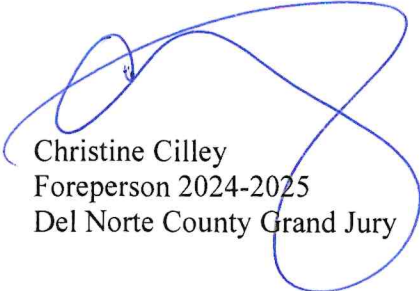
I would like to give special recognition to the Chair of the Complaint Committee, who worked tirelessly to organize the numerous documents received, review them, and decipher the information provided to the Grand Jury and uncovered through investigation. I would also like to thank all our members for sharing their insights, expertise, and valuable time, and for making the effort to attend the required tours of the Del Norte County Jail, Pelican Bay State Prison, and Alder Conservation Camp CC #20. All members of this Grand Jury lead very full lives and have busy work schedules, yet they still found time to serve the community.

This Final Report encompasses investigations mandated by law, those prompted by citizen concerns, and those initiated at the request of county agencies. I encourage the citizens of Del Norte County to participate in the Grand Jury for a deeper understanding of our role.

Citizen complaints are our most valuable resource for investigating issues of concern. I encourage the residents of Del Norte County to take an active role in sharing their concerns with the Grand Jury. Complaint forms are available on our website at <https://www.co.del-norte.ca.us/departments/grandjury>, and may be submitted to Mailbox #1 at the Del Norte Superior Courthouse.

I thank your honor for trusting me as this year's foreperson, and it is with the utmost respect that I present you and the Citizens of Del Norte County with this report. It has been my honor to serve.

Respectfully submitted,



Christine Cilley
Foreperson 2024-2025
Del Norte County Grand Jury

**Del Norte County
Civil Grand Jury
2024/2025
Report on Alder Conservation Camp CC #20**

Summary

The Grand Jury conducts investigations stemming from complaints filed by local citizens and requires annual reviews. Under California Penal Code 919(b), the Del Norte Grand Jury is required to “inquire into the condition and management of the public prisons” within Del Norte County annually. This report stems from the required annual review pursuant to California Penal Code 919(b). No formal complaints were raised against Alder Conservation Camp, so there were no specific questions jurors had for the investigation. All inquiries in this report were raised during a physical inspection of Alder Conservation Camp #20 on November 16th, 2024. A total of five jury members performed the inspection. This report is intended to provide the public with information as to the camp, its programs, conditions and opportunities for inmates.

Alder Conservation Camp’s Mission states: “We enhance public safety by providing trained inmate firefighters through the cooperation of Cal Fire, the California Department of Corrections and Rehabilitation, and the Conservation Camp Program. This mutually beneficial program provides a higher quality of life for participating inmates, training in real world employee skills, while also providing a beneficial service to the community, saving lives, homes and the natural lands of California.”

The camp provides hand crews to combat fires in the Humboldt-Del Norte Ranger Unit Areas. The Alder Conservation Camp firefighting crews have also been assigned to fight fires, floods and other emergencies throughout the state. Community service project partners include: National Parks Service, State Parks, Cal Trans, Del Norte County Roads, Del Norte Fire Safe Counsel, Humboldt County Roads, Orick Levee and Pelican Bay State Prison.

Glossary

CDCR- California Department of Corrections and Rehabilitation

CALFIRE- California Department of Forestry and Fire Protection

Background

The Alder Conservation Camp was opened in April 1961. The camp is jointly operated by CDCR and CALFIRE. The campus's primary mission is to provide inmate firefighting crews for fire suppression activities in the Humboldt-Del Norte unit areas in addition to community service projects in the local area. In camp, Alder Conservation Camp has a CALFIRE sawmill and wood shop which produced lumber and wood products for tax supported governmental agencies in previous years.

The CDCR is responsible for the inmates' selection, supervision, well-being and discipline. CALFIRE maintains the camp, supervises the work of the inmate fire crews, and is responsible for the custody of the inmates during their daily CALFIRE project activities. CDCR staff may accompany the inmate fire crews when they respond out of the local area, to provide for the inmate security, care and custody. Inmates must have direct supervision 24 hours per day while on work projects and while assigned to emergencies.

Methodology

The five Del Norte County Grand Jury members on this committee reviewed and examined the following:

- Written materials about the facility and the ongoing collaboration between CALFIRE and Alder Conservation Camp
- Conducted a detailed onsite tour with Camp Administrative Staff
- Conducted interviews with camp staff and inmates

Discussion

The five Grand Jury members arrived at Alder Conservation Camp during the morning hours of November 16th, 2024. Once on site, the jurors were welcomed by several officers and had an opportunity to converse and ask questions. The personnel were welcoming and prepared for the Grand Jury members' tour of the facility and grounds. During this time, inmates were observed working and

maintaining the grounds. Several were observed relaxing in their bunkhouses. Others were observed reading or socializing.

Upon first entering the dry storage area, discoloration and what appeared to be water damage were noted on the ceiling. During conversation with Camp Administrative Staff, it was disclosed that the roof of the building had been recently replaced due to a water leak. Further into the tour, it was noted that there was an area within the kitchen that had broken floor tiles near a drain. During conversation with the Camp Administrative Staff, it was disclosed that a work order had been initiated already. While on the tour, the Grand Jury members were able to observe that the TV room was in good running order, however, it was noted that two windows had tape applied over several cracks in the windowpanes. The Jurors were then escorted down to the water treatment facility where it was pointed out that the eye washing station (which was mentioned as a recommendation from a previous report) had been repaired and was in working order. While having this conversation, an announcement was made on the loudspeaker, but it was nearly inaudible.

The tour ended and the Grand Jury members were offered lunch. This provided an excellent opportunity to interact with both correctional staff and inmates.

Findings

F1) Jurors found that the speaker at the conjugal trailer was virtually inaudible due to its proximity to the water treatment facility.

F2) Jurors noted black discoloration, water stains and peeling on the dry food storage room ceiling.

F3) Jurors observed broken windows with tape on them within the TV room.

F4) Jurors noted broken floor tiles in the kitchen near the drain.

Recommendations

R1) Increase the volume to the speaker or find an alternative location for the speaker that is closer to the trailer.

R2) Complete a work order for remedial work necessary to repair the damage to the ceiling in the dry food storage area.

R3) Complete a work order for the replacement of broken windowpanes in the TV room.

R4) Follow up to ensure work is completed from the work order initiated for the broken floor tiles in the kitchen.

Invited Response

The superintendent of Alder Conservation Camp #20 is invited to provide a response to the Honorable Judge Olson and the Grand Jury within 90 days. (F1, F2, F3, F4 & R1, R2, R3, R4)

Commendations

At all points of contact with correctional staff, officers and inmates, the Grand Jurors were treated with the utmost respect. The jurors were invited to stay and share a healthy lunch prepared by the inmates on site. It was also very nice to see the camp administrators review the previous year's Grand Jury Report and had followed through with the recommendations made by repairing the eye washing station.

**Del Norte County
Civil Grand Jury
2024/2025
Report on The Del Norte County Jail**

Summary

The Del Norte County Grand Jury is required by California State law to annually “inquire into the condition and management of the public prisons” within Del Norte County as per California Penal Code 919(b). Grand Juror Amanda Jourden voluntarily recused herself from this investigation at its inception.

Glossary

BSCC- California Board of State and Community Corrections

USDA- United States Department of Agriculture

Background

The original Del Norte County Jail was constructed in 1960, mostly out of brick. The facility underwent a remodel and expansion in 1993/1994, increasing the blocks of housing units and adding a secondary reaction facility and control booth. Officers and staff on duty at the Jail, monitor bookings, medical care, transport, recreation time, disturbances and hourly bed/cell checks.

Methodology

The five Del Norte County Grand Jury members on this committee reviewed and examined the following:

- Site tour
- gathered information regarding Jail procedures
- reviewed information about staffing functions during facility tour
- reviewed various documents relating to this tour (BSCC Inspection Report and BSCC Comprehensive Inspection Report)

Discussion

Upon arrival on January 11th, 2025, the five Grand Jury members were welcomed by the Captains of the Del Norte County Sheriff's Department. They gave a preliminary orientation prior to the start of the tour. Throughout the tour, Jail personnel answered questions the Jurors had and were very knowledgeable. Challenge coins, which are honorary medallions that are awarded by law enforcement, were displayed in the administration hallway. The Captains noted that team building activities are a common occurrence and have had a positive impact on morale in the workplace.

During the tour, Jurors observed that the Del Norte County Jail needs repairs. The flooring and walls throughout the facility were stained and dirty. The intake holding cells had many broken windows and lacked safety padding. One of the cell doors did not have a proper locking mechanism in place. The visiting area was noted to be dirty and had broken windows as well.

Also, during the tour, the Jurors noticed what looked like inoperable response boats in the back lot and inquired why they were there instead of another location, such as the harbor.

It was also observed that the inmate property room, and the items within appeared not to be secure or sanitary. Items are stored in open plastic bins. The room itself had such a strong odor, several of the Grand Jury members did not enter beyond the doorway.

Findings

F1) Jurors found the flooring and walls throughout the facility were stained and dirty.

F2) Jurors noted that there is a desperate need for repairs/updates throughout the Jail. Most pressing were repairs needed in the holding cells, including broken windows, missing safety padding and cell door locks.

F3) Jurors found Sheriff Department owned emergency response boats which were non-operable and in disrepair parked in the Del Norte County Jail parking lot.

F4) Jurors found the inmate property room to have a strong, non-sanitary smelling odor, in addition to inmate items stored in open non-secured bins.

Recommendations

R1) Reinstate inmate janitorial work in order to clean and maintain areas of the jail facility.

R2) Repair intake holding cells and visitation rooms. These repairs would be for a new lock, replacement of broken windows, repairs to floors and walls, and to install safety padding.

R3) Non-operable equipment not pertaining to Jail operations should be moved to a more appropriate location, such as the old Coast Guard Station located within the Crescent City Harbor.

R4) Inmate personal property inventory should be placed into sealed bags within the open bins in order to reduce odor for employees and the public.

Required Response

Pursuant to Penal Code §933.05, The Del Norte County Sheriff is required to provide a response to the Honorable Judge Karen Olson and the Grand Jury within 90 days regarding: (F1, F2, F3, F4 & R1, R2, R3, R4).

Commendations

The Sheriff, Captains and staff were knowledgeable and capable in all areas of Jail procedures. It was encouraging to see that the concerns from the 23/24 Del Norte Grand Jury report had been listened to, and that improvements have been made.

**Del Norte County
Civil Grand Jury
2024/2025**

Del Norte County Clerk/Recorder: 2024 Election Report on Mail-in Ballot Process

Summary

The Del Norte County Grand Jury may conduct its investigations through inquiries of public entities and special districts, as well as required annual reviews and complaints from local citizens. This report and recommendations result from an invitation from the County Clerk Recorder, Alissia Northrup.

Glossary

DNCGJ- Del Norte County Grand Jury

Background

The Del Norte County Clerk/Recorder's Office oversees the counting of mail in ballots. Over the last several election cycles, the validity of mail in ballot counting processes has come into question throughout the country. The Del Norte County Clerk and Recorder, Alissia Northrup, invited the DNCGJ to observe Del Norte County's mail-in ballot process for the Presidential election cycle that took place on November 4, 2024.

Methodology

Two DNCGJ members attended and observed the procedures for processing mail in ballots on election day. The DNCGJ members asked questions and were granted open access to the process, as permitted by Election Code §15104, which allows the general public to observe the process.

The two members of the DNCGJ were invited to the county office of Alissa Northrup at the Del Norte County Administrative Building, located at 981 H Street, Suite 160, Crescent City, CA 95531, on November 4, 2024. Once on site, the two Grand Jury members were taken to a back office where the counting of mail in ballots took place. As the count was occurring, Jurors observed that the County Clerk Recorder was present (Alissia Northrup), along with two other county

employees. Also present were two women who represented both the Republican and Democratic parties. Additionally, Roger Gitlin, editor of the local newspaper, *The Triplicate*, was also in attendance.

Discussion

Absentee voter ballots (mail in) are received through a drop box. A strict procedure is followed according to the California Elections Code. Election Code § 15101 outlines the timeline and process for handling return envelopes, verifying voter signatures, and updating voter history records. Election ballots are mailed 30 days before election day. Once the first mail in ballots arrive, the ballots can be checked in advance to verify signatures on the back of the ballot and addresses through the voter database.

Election Code § 3019 deals with signature verification on absentee ballot envelopes. If there is no signature, the process involves cueing the ballots by sending a form to the address and requesting a signature. It is required that every attempt must be made to get the signature and update the database if necessary. This process to verify the signatures is done daily until all mail in ballots are received. The ballots are checked for the correct signatures originally signed when they were registered, or from a recent signature. All verified ballots are placed in trays in a safe, secure room that is locked.

According to Election Code § 15101, mail in ballots may not be reported before 8 p.m. the night of election day. Before that, ballots can be opened and sorted to make the process easier, can be counted and processed through the Dominion Democracy Suite, which is the software used to process the ballots and verify signatures. All ballots are retained for 22 months and then destroyed after this period has elapsed.

Findings:

F1: The procedures shared and observed by the DNCJ members were thorough and strictly followed by all mandated rules and regulations.

F2: The process was transparent and completely non-partisan.

F3: The process was observed by representatives from both major political parties along with the editor of the local newspaper.

Recommendations:

R1: Continue to follow all mandated rules and regulations.

R2: Continue to execute the processes in a transparent and non-partisan way.

R3: Continue to support observation from political parties and community members at large.

Required Response:

Pursuant to Penal Code §933.05, The Del Norte County Recorder is required to provide a response to the Honorable Judge Karen Olson and the Grand Jury within 90 days regarding: (F1, F2, F3 & R1, R2, R3).

**Del Norte County
Civil Grand Jury
2024/2025
Del Norte County Unified School District
Development Fees and Mitigation Act**

Summary

The Del Norte County Grand Jury may conduct its investigations through inquiries of public entities and special districts, from required annual reviews and from complaints from local citizens. This report and recommendations are the result of an inquiry into a citizen's complaint.

According to the complainant; "For several decades, Del Norte County Unified School District has been collecting mitigation Fees under the enabling legislation of AB1600 "Fee Mitigation Act". During this time span, enrollment in our public schools has been in steady decline. The purpose of AB1600 was to create revenue for the schools from "new housing builds", as new builds would be indicative of increasing student enrollment. Thus, fees from new construction would support district school budgets.

Disclosure

To maintain the integrity of the Grand Jury and to avoid any potential appearance of conflict, any Grand Jury member may voluntarily recuse himself from the investigation and subsequent report on a specific subject. Accordingly, the following Grand Jury member, Nick Corcovelos, voluntarily recused himself from this matter at its inception.

Glossary

- DNGJ-DNUSDSC - Del Norte Grand Jury - school district sub committee
- DNCUSD - Del Norte County Unified School District
- Fiscal Year - an accounting term for a service year beginning on July 1 and ending on June 30th

Background

California Government Codes §66000-66008 outline the regulations on the Fee for Development Projects. Section 66001. (a), states, “[I]n any action establishing, increasing, or imposing a fee as a condition of approval of a development project by a local agency, the local agency shall do all of the following:

- (1) Identify the purpose of the fee
- (2) Identify the use to which the fee is to be put
- (3) Determine how there is a reasonable relationship between the fee’s use and the type of development project on which the fee is imposed.
- (4) Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.”

Section 66001(d) reads:

- (1) “ For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:
 - (A) Identify the purpose to which the fee is to be put
 - (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
 - (C) Identify all sources and amounts of funding anticipated to complete financing in the incomplete improvements identified in paragraph (2) of subdivision (a).
 - (D) Designate the approximate dates on which the funding referred to in subparagraph (c) is expected to be deposited into the appropriate account or fund.
- (2) If the findings are not made as required by this subdivision, the local agency shall refund the monies in the account or fund.”

Methodology

A letter submitted by the DNCGJ-DNUSDSC dated December 18th, 2024, requesting the following:

- A copy of any and all original documents that state the intended purpose of fees collected from new construction and show the nexus between the construction and the fees collected for FY 2023/2024.
- FY 2023/2024 financial statements, including a detailed balance sheet and profit and loss sheet that clearly identifies “Fund 25-Capitol Facilities.”
- Provide the latest “5-year report” submitted to the state of California.
- Zoom meeting with the district’s Assistant Superintendent on February 26th, 2025.

Discussion

Through the above processes, other documents were requested, such as the latest report prepared for the DNCUSD by “School Facilities Consultants” in addition to school enrollment numbers by year for the same 5-year period as the “5-year report” requested.

DNCUSD did not provide the financial statements as requested. Instead of the requested financial statements, the district provided Resolution #D24-25-05 5-year report, Fund Resource Transaction Summaries for two funds, Resolution # 1992-93-23 5-year report.

The district provided Resolution 1992-93-23, their first 5-year report, as the original documents stating the purpose of fees collected. The district noted that the 5-year report for “Resolution #D24-25-05 that they provided was the report prepared by “School Facilities Consultants”. The district provided the requested enrollment information for the 2019/2020 through 2023/2024 school years. The information provided was analyzed, and the DNCGJ-DNUSDSC findings are provided along with recommendations.

Findings

F1) Jurors found the district did not comply with Governmental Code 66001(d) (1) (A) through (D) as listed above under “Background” on their fiscal year 2023/2024 5-year report.

F2) Jurors found \$263,573.00 remained at the end of fiscal year 2023/2024 and was moved from fund 25 & 26 “Capital Facilities” and “Mitigation/Development Fees” respectively into fund 32 “Modernization Fund.”

F3) Jurors found enrollment K through 12 has decreased yearly and, for the 5-year period from fiscal years 2019/2020 through 2023/2024, has a total decrease of 7.53%.

Recommendations

R1) The DNCUSD should complete all sections of its 5-year report.

R2) The DNCUSD should refund any appropriate fund balances to the public.

R3) The DNCUSD should discontinue collecting Developmental Fees until enrollment meets or exceeds fiscal year 2019/2020 levels.

Required Response

Pursuant to Penal Code §933.05, the Del Norte Unified School District is required to provide a response to the honorable Judge Karen Olson and the Grand Jury within 90 days (regarding: F1, F2, F3 & R1, R2, R3).

Bibliography

- California Government Code 66000-66008 Fees for Development Projects Letter from “School Facility Consultants”
- Del Norte Unified School District Annual and Five-Year Developer Fee Accounting Reports Information Request
- Del Norte Unified School District Resolution #D24-25-05

- Fund Resource Transaction Summary Fund 27-Capital Facilities Spec Bldg.
- Fund/Resource Transaction Summary Fund 26-Capital Facilities Dev Fee
- Del Norte Unified School District Resolution #1992-93-23

GRAND JURY REPORT

Fiscal Year 2024/2025

CRESCENT CITY HARBOR DISTRICT

Brown Act Violations and Fiscal and General Management

SCOPE OF INQUIRY:

The Del Norte County Grand Jury may conduct its investigations through inquiries of public entities and special districts, as well as through required annual reviews and complaints from local citizens. This report and recommendations are the result of an inquiry into a citizen's complaint.

DISCLOSURE

To maintain the integrity of the Grand Jury and to avoid any potential appearance of conflict, any Grand Jury member may voluntarily recuse themselves from the investigation and subsequent report on a specific subject. Accordingly, the following Grand Jury members—Kris Bertolini, Kylee Bruder, Paulette Cooper, and Natahna Tedsen—voluntarily recused themselves from this matter at its inception.

BACKGROUND/SUMMARY

BROWN ACT VIOLATIONS:

According to the complainant there have been several Brown Act violations over the past 4 years; the Brown Act is also referred to as California's "Open Meeting" Law, (California Government Codes §54950-54963). One aspect of compliance with the Brown Act requires "open meetings for local legislative bodies" and requires said bodies list all items for review or approval in an agenda posted in advance of the meeting. This includes topics to be discussed in a closed session. The Act further requires that any meeting cancellations be posted in a public and accessible location as soon as possible. The Brown Act does not specifically require that financial statements be posted, but it is strongly recommended as best practice, and the public

does have a right to “meeting” materials. Furthermore, the Grand Jury expanded its Harbor District inquiry to include an examination of the district’s fiscal reporting on its website upon observing inconsistent or missing financial items on the agenda for review.

The most important responsibility of every Board of Directors or Commissioner is the management of the organization’s resources, including human, financial, and physical plant resources. They take an oath to manage those funds responsibly. The Brown Act aims to ensure that there is transparency in the execution of this responsibility and serves to bolster public faith and trust. In California, all local legislative bodies must comply with the Brown Act.

METHODOLOGY

Interviews:

Various interested parties and officials with information pertinent to the investigation.

Documents reviewed:

The Grand Jury reviewed and examined the following:

- Harbor District website <https://www.ccharbor.com>; posted board packets available on the Harbor District’s website were downloaded for analysis and verification of both regular and special meeting agendas and minutes from prior board meetings for 2021, 2022, 2023, and 2024
- No Agendas or Minutes were provided by the Harbor in response to the Grand Jury’s request for these items.
- Profit and Loss Statements comparing budgeted dollar amounts to actual dollar amounts; accounts receivable; cash flow statements for fiscal years 2021, 2022, 2023 and 2024; audit reports for the last four fiscal years; and Policies and Procedures Manuals.

DISCUSSION

The Grand Jury observed that the Harbor District's website shows many inconsistencies with posting Board Meeting Agendas and Minutes. The website also showed on numerous occasions that there was a failure to post meeting cancellation notices on the website, suggestive of numerous Brown Act violations. The Grand Jury also learned that upon review of fiscal years 2021, 2023, and 2024, financial information was not provided for thirty-three (33) of the seventy-seven (77) listings on the agenda stating financial information would be provided for review.

Audit material was reviewed for Fiscal Years 2021, 2022, 2023, and 2024. The auditor materials provided consisted of their evaluation of weaknesses and deficiencies, budget versus actual revenues and expenditures, cash flows, and profit and loss statements. There were some material weaknesses in fiscal years 2021 and 2022 and a significant deficiency in fiscal year 2021. There were no material or significant findings in 2023.

During review, the Crescent City Harbor District's website provided some of this information, such as some meeting information. While downloading for review, the Grand Jury noticed that there were missing minutes and/or agendas from fiscal years 2021 through 2024. The Grand Jury also noticed that the postings were inconsistent. Agendas were provided on the website, however, some of the items listed for review or approval, such as minutes were not included in the website board packets.

FISCAL and GENERAL MANAGEMENT:

Again, audit material was reviewed for Fiscal Years 2021, 2022, 2023, and 2024. The auditor materials provided consisted of their evaluation of weaknesses and deficiencies, budget versus actual revenues and expenditures, cash flows, and profit and loss statements. There were some material weaknesses in fiscal years 2021 and 2022 and a significant deficiency in fiscal year 2021. There were no material or significant findings in 2023.

Policy and Procedure Manuals were reviewed, and no issues were identified for investigation.

BACKGROUND

During the review of fiscal years 2021, 2023, and 2024, there was inconsistent or no financial information for many of the meetings. There was no financial information for thirty-three (33) of the seventy-seven (77) listings on the agenda stating financial information would be provided for review.

METHODOLOGY

Website materials were reviewed and downloaded for analysis. A letter was sent to the Harbor District requesting Agendas for Board meetings for 2021, 2022, 2023 and 2024; Financials: Profit and Loss Statements and Balance Sheets, Budget verses Actual Financial Reports, Accounts Receivable Reports, Cash Flow Statements for 2021, 2022, 2023 and 2024, Audit reports for the last four fiscal years; and Policies and Procedures Manuals.

DISCUSSION

It is the observation of the Grand Jury that the Harbor's inconsistency with posting information required by the Brown Act presents questionable Board oversight and General Management of the Crescent City Harbor District. Not only is infrequent information provided, but the format and the manner of consistent, comparable information is absent. This illustrates inconsistencies within the Fiscal and General Management of the organization.

GLOSSARY

Agenda Requirements as amended by AB 2257: California Government Code (§54954.2) (a) (2) (D) (i) ""Integrated agenda management platform"" means an internet website of a city, county, city and county, special district, school district, or political subdivision established by the state dedicated to providing the entirety of the agenda information for the legislative body of the city, county, city and county, special district, school district, or political subdivision established by the state to the public."

FY: Fiscal Year – A fiscal year differs from a calendar year. In the case of the district, their fiscal year runs from July 1 of the prior calendar year through June 30 of the current calendar year referenced. An example is FY 2023/2024 would be Fiscal Year 2024.

Material Weakness: Inadequate internal controls. Definition: Inadequate internal control exist when a control does not allow management or employees, when performing their review of the organization's financial information, to prevent, or detect and correct, errors in a timely manner. A material weakness is when inadequate information causes the possibility of a misstatement of the Harbor District's financial statements.

Significant Deficiency: Definition: A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, but important enough to require attention by the Harbor District's Governing Board.

Budget versus (vs) Actual: This is a comparison of the Budgeted income and expenses of an organization for a certain period and its comparison to the Actual income and expenses for that same period of the organization.

YTD: Year to date information – regarding the Grand Jury's request, we are looking for month to month financial activity and a final total for the entire fiscal year for each line item.

FINDINGS:

F1: Jurors found that the Harbor District's website incorrectly lists Agendas and Board Packets (consisting of minutes of prior meetings, financial information, and general items for consideration, and presentations) by calendar year, while in fact they operate on a fiscal year

F2: Jurors found that the Harbor District did not adhere to "best practices" regarding the Brown Act by failing to publish Meeting Minutes in the following years:

FY 2021 – missing Minutes for 30 of 35 listed or scheduled day meeting agendas
FY 2022 - missing Minutes for 11 of 32 listed or scheduled day meeting agendas
FY 2023 – missing Minutes for 17 of 31 listed or scheduled day meeting agendas
FY 2024 – missing Minutes for 18 of 36 listed or scheduled day meeting agendas

F3: Jurors found that the Harbor District violated the Brown Act by failing to publish Meeting Agendas in the following years:

FY 22 – missing Agenda for 1 of 32 listed or scheduled day meetings
FY 24 – missing Agendas for 10 of 36 listed or scheduled day meetings

F4: Jurors found that the Harbor District violated the Brown Act by failing to publish Meeting Cancellation Notices:

Notices for the dates of Jun 7, 2022 (1st Tue), Jul 4, 2023 (1st Tue), Nov 7, 2023 (1st Tue), Dec 19, 2023 (3rd Tues), Jan 2, 2024 (1st Tue), Jan 16, 2024 (3rd Tue), Feb 6, 2024 (1st Tue), Feb 20, 2024 (3rd Tue), Mar 5, 2024 (1st Tue).

The Grand Jury could not locate agendas for dates which would have been regularly scheduled based on the aforementioned dates based on the fact that regular meetings are consistently scheduled on the first and third Tuesday of each month.

AUDITOR'S REPORTS

F5: Jurors found that the Harbor District fails to require and present consistent financial information for their review and for the review of the public.

F6: Jurors found that the Harbor District failed to provide adequate oversight of the Harbor District financial resources. Please refer to “discussion” and audit reports for illustration of this.

F7: Jurors found that the Harbor District’s Audit Report for fiscal year 2021 found Material weaknesses consisting of internal financial controls and financial reporting, bank reconciliations, a documentation review process, and account reconciliations.

F8: Jurors found that the Harbor District’s Audit Report for fiscal year 2021 found a Significant deficiency identified as OPEB (Other Postemployment Benefits) liability was not reported.

F9: Jurors found that the Harbor District’s Audit Report for fiscal year 2022 found a repeat of Material weakness of bank reconciliation.

F10: Jurors found that the Harbor District’s Audit Report for fiscal year 2023 found no Material or Significant findings.

F11: Jurors found that the Harbor District's Audit Report for fiscal year 2021 Statement of Net Position or Balance Sheet found – cash \$1,815,098, unrestricted fund balance \$586,825. Statement of Revenue, Expenses and changes in net position or Profit and Loss Statement found – net loss (\$3,672,961). Statement of Cash Flows found – increase from prior year \$130,572. This illustrates inconsistent management of cash accounts and unrestricted funds.

F12: Jurors found that the Harbor District's Audit Report for fiscal year 2022 Statement of Net Position or Balance Sheet found – cash \$1,486,082, unrestricted fund balance \$323,098. Statement of Revenue, Expenses and changes in net position or Profit and Loss Statement found – net loss (\$4,015,722). Statement of Cash Flows found – decrease from prior year (\$329,016). This provides additional comparison to prior years.

F13: Jurors found that the Harbor District's Audit Report for fiscal year 2023 Statement of Net Position or Balance Sheet found – cash \$841,354, unrestricted fund balance (\$241,546). Statement of Revenue, Expenses and changes in net position or Profit and Loss Statement found – net loss (\$4,347,543). Statement of Cash Flows found – decrease from prior year (\$901,973). This provides comparison to prior years and illustrates a pattern.

F14: Jurors found that the Harbor District's Audit Report for fiscal year 2024 Statement of Net Position or Balance Sheet found – cash \$1,195,930, unrestricted fund balance \$777,987. Statement of Revenue, Expenses and changes in net position or Profit and Loss Statement found – net loss (\$6,399,525). Statement of Cash Flows found – increase from prior year \$354,576. This also provides comparison to prior years and illustrates a continued pattern.

IN-HOUSE REPORTS

F15: Jurors found that the Harbor District's financial reports for fiscal years 2021 found Accounts Receivable – end of year \$181,341 (DN County Tax (current) is \$143,188). Profit and Loss for 12 months ending 6/30/2021 – net (loss) of (\$3,671,582). Budget versus Actual Income and Expense report found – Bdgt (\$3,364,536), Act (\$3,671,582) actual loss greater than budget 9.1%. This illustrates a lack of, or inconsistencies with, oversight.

F16: Jurors found that the Harbor District's financial report for fiscal year 2022 found Accounts Receivable – end of year \$79,628, no significant accounts. Profit and Loss for 12 months ending 6/30/2022 – net (loss) of (\$3,977,451). Budget versus Actual Income and Expense report found – Bdgt (\$3,645,412), Act (\$3,977,451) actual loss greater than budget 9.1%. Illustrates a lack of, or inconsistencies with, oversight.

F17: Jurors found that the Harbor District's financial report for fiscal year 2023 found Accounts Receivable – end of year \$563,386 (Renewable Energy Capital total \$488,888). Profit and Loss for 12 months ending 6/30/2023 – net gain of \$212,853. Budget versus Actual Income and Expense report found –the information provided was for year-to-date 4/28/2023 and is not applicable. This also provides a comparison of prior years and inconsistencies contained within.

F18: Jurors found that the Harbor District's financial report for fiscal year 2024 found Accounts Receivable – end of year \$106,077 – no significant accounts. Profit and Loss for 12 months ending 6/30/2024 – net (loss) of (\$4,003,634). Budget versus Actual Income and Expense report found – Act (\$4,034,538) no budget information was provided for this Fiscal Year. This again is for comparison of prior years, and inconsistencies related to oversight.

F19: Financial Information is reported inconsistently, and when provided, the information provided varies by as many as sixteen different combinations of information. The documents provided and their formats are not consistent making comparisons difficult from presentation to presentation.

Recommendations:

R1: The Harbor District website should be corrected so that they list Agendas and Board Packets by Fiscal Year to correspond with their actual operations.

R2: The Harbor District should consistently publish all prior meeting minutes on the website before holding the next regularly scheduled Harbor District meeting.

R3: The Harbor District should publish all meeting Agendas 72 hours prior to holding the Regular meeting.

R4: The Harbor District should publish Cancellation Notices within 24 hours for any meetings that would normally fall on the 1st or 3rd Tuesday of the month including those which would possibly fall on a holiday.

R5: The Harbor District should require consistent financial information for their review and for the review of the public.

R6: The Harbor District should provide adequate oversight of the Harbor District financial resources either through using a third party, or by receiving the training necessary to gain competency. Please refer to appendix E & F.

R7: The Harbor District should strengthen internal financial controls and accurate financial reporting, ensure bank reconciliations are accomplished, establish a document review process, and ensure account reconciliations.

R8: The Harbor District should ensure the reporting of OPEB liability.

R9: The Harbor District should provide greater emphasis on bank account reconciliations.

R10: The Harbor District's fiscal year 2023 audit found no Material or Significant findings during the audit process for fiscal year 2023.

R11: The Harbor District should place emphasis on managing the cash accounts and the unrestricted fund balance.

R12: The Harbor District should place emphasis on managing the revenue and expense accounts.

R13: The Harbor District should place an emphasis on managing the cash flow.

R14: The Harbor District should continue the emphasis on managing the cash flow.

R15: The Harbor District should carefully review the budgeting process to bring the budgeted net gain/(loss) closer to zero.

R16: The Harbor District should analyze the actual expenses for revenue opportunities and cost savings.

R17: The Harbor District should carefully review any accounts receivable from the government. Under the current climate there is potential for significant write-offs.

R18: The Harbor District should insist on receiving budget comparison information on all revenue and expense statements.

R19: The Harbor District should consider bringing financial reporting functions in-house using a small business accounting system such as QuickBooks or other similar small business bookkeeping system. Consider hiring an in-house bookkeeper in lieu of an off-site accountant or comptroller.

Details provided in Appendices A, B, C, D, E, & F

REQUIRED RESPONSE:

Pursuant to Penal Code §933.05, The Crescent City Harbor District is required to provide a response to the Honorable Judge Karen Olson and the Grand Jury within 90 days regarding: (F1, F2, F3, F4, F5, F6, F7, F8, F9, F10, F11, F12, F13, F14, F15, F16, F17, F18, F19 & R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17, R18, R 19). Consideration of the Grand Jury's recommendations and the date of any implementations.

Bibliography:

CCHD Budget vs Actuals Financial Statements Fiscal Years 2021 through 2022
Accounts Receivable Reports Fiscal Years 2021 through 2024
Cash Flow Reports Fiscal Years 2021 through 2024
Auditors Communication Reports Fiscal Years 2021 through 2023
Profit and Loss Statements for Fiscal Years 2021 through 2024
Policies and Procedures Manuals

Appendices:

A – Listing of Missing Agendas and Minutes

B – Verified Documents List of Agendas and Minutes

C – Listing of Audit Materials

D – Listing of Financial Information for Review Listed on Agendas and Missing from
Board Packets on the Website

E – Financial Report Examples

F – Examples of Financial Information Reports

APPENDIX A
Grand Jury Report
Fiscal Year 2024/2025

Crescent City Harbor District
Brown Act Violations
Missing Meeting Agendas and Minutes

Agendas, missing:

Fiscal Year Ending 06/30/2022: 1 each of 32 meetings
June 7, 2022

Fiscal Year Ending 06/30/2024: 10 each of 36 meetings
July 4, 2023, November 7, 2023, December 19, 2023, January 2, 2024, January
16, 2024, February 6, 2024, February 20, 2024, March 5, 2024, March 6, 2024,
June 11, 2024

Minutes missing:

Fiscal Year Ending 06/30/2021: 30 each of 35 meetings

July 7, 2020, July 21, 2020, August 4, 2020, August 18, 2020, September 1, 2020,
September 15, 2020, October 6, 2020, October 20, 2020, November 3, 2020,
November 9, 2020, November 13, 2020, November 17, 2020, December 1, 2020,
December 15, 2020, January 5, 2021-Reg, January 19, 2021, February 2, 2021,
February 9, 2021, February 16, 2021, February 17, 2021, February 25, 2021,
March 2, 2021-Spec, March 2, 2021-Reg, March 16, 2021, April 6, 2021, April 20,
2021, April 27, 2021, May 13, 2021, June 7, 2021, June 24, 2021

Fiscal Year Ending 06/30/2022: 11 each of 32 meetings

August 20, 2021, August 24, 2021, December 16, 2021, January 11, 2022,
February 15, 2022, February 24, 2022, March 15, 2022, March 31, 2022, April 8,
2022, May 17, 2022, June 7, 2022

Fiscal Year Ending 06/30/2023: 17 each of 31 meetings

July 14, 2022, October 11, 2022, October 18, 2022, November 1, 2022, December
14, 2022, January 3, 2023-Spec, January 3, 2023-Reg, January 6, 2023, January
17, 2023, February 7, 2023, February 21, 2023, March 7, 2023, March 10, 2023-
spec, March 28, 2023-spec, April 25, 2023-spec, May 5, 2023-spec, June 26,
2023-spec

Fiscal Year Ending 06/30/2024: 18 each of 36 meetings

July 4, 2023, September 5, 2023, September 19, 2023, October 3, 2023, October 17, 2023, October 23, 2023, November 7, 2023, November 20, 2023, November 21, 2023, December 5, 2023-Spec, December 5, 2023-Reg, December 19, 2023, January 2, 2024, January 16, 2024, February 6, 2024, February 20, 2024, March 5, 2024, June 18, 2024

CCHD MEETINGS - VERIFIED DOCUMENTS LIST - APPENDIX B

Page 1 of 2

1st&3rd Tue

Meeting Date 2020 thru 2022	Agenda Y / N	Minutes Y / N	Comments	Meeting Date 2021 thru 2022	Agenda Y / N	Minutes Y / N	Comments
FY 2021				FY 2022			
7/7/20	Y	N		7/6	Y	Y	
7/21/20	Y	N		7/20	Y	Y	
8/4/20	Y	N		8/3	Y	Y	
8/18/20	Y	N		8/17	Y	Y	
9/1/20	Y	N		8/20	Y	N	special - legal
9/15/20	Y	N		8/24	Y	N	special - legal
10/6/20	Y	N		9/7	Y	Y	
10/20/20	Y	N		9/21	Y	Y	
11/3/20	Y	N		10/5	Y	Y	
11/9/20	Y	N	special - bylaws	10/19	Y	Y	
11/12/20	cancelled	cancelled		11/2	Y	Y	
11/13/20	Y	N	special - legal	11/16	Y	Y	
11/17/20	Y	N		12/7	Y	Y	
12/1/20	Y	N		12/16	Y	N	special-Ordinance
12/15/20	Y	N		12/21	Y	Y	
1/5	Y	Y	Corp Finance	1/4	Y	Y	
1/5	Y	N		1/11	Y	N	special - legal
1/19	Y	N		1/18	Y	Y	Corp Finance
2/2	Y	N		1/18	Y	Y	
2/9	Y	N	special - legal	2/1	Y	Y	
2/16	Y	N		2/15	Y	N	
2/17	Y	N	special - legal	2/24	Y	N	special - legal
2/25	Y	N	special-personnel special-solar proposal	3/1	Y	Y	
3/2	Y	N		3/15	Y	N	
3/2	Y	N		3/31	Y	N	special - legal
3/16	Y	N		4/5	Y	Y	
4/6	Y	N		4/8	Y	N	special - legal
4/20	Y	N		4/19	Y	Y	
4/27	Y	N	special - legal	5/3	Y	Y	
5/4	Y	Y		5/17	Y	N	
5/13	Y	N	special - legal	6/7	N	N	
5/18	Y	Y		6/21	Y	Y	
6/1	Y	Y					
6/7	Y	N	special - legal				
6/15	Y	Y					
6/24	Y	N	budget workshop				

CCHD MEETINGS - VERIFIED DOCUMENTS LIST - APPENDIX B

Page 2 of 2

1st&3rd Tue

Date	Agenda	Minutes		Date	Agenda	Minutes	
2022 thru 2023	Y / N	Y / N	Comments	2023 thru 2024	Y / N	Y / N	Comments
FY 2023				FY 2024			
7/5	cancelled	cancelled		7/4	N	N	
7/14	Y	N	special - legal	7/18	Y	Y	
7/19	Y	Y		7/21	Y	Y	special-apprv lease
8/2	cancelled	cancelled		7/25	Y	Y	JPA
8/16	Y	Y		7/26	Y	Y	special-apprv lease
9/6	cancelled	cancelled		8/1	Y	Y	special-legal FBS
9/8	Y	Y	special - legal-FBS	8/1	Y	Y	
9/14	Y	Y	special - grants	8/3	Y	Y	special-apprv lease
9/20	Y	Y		8/15	cancelled	cancelled	
10/4	cancelled	cancelled		8/17	Y	Y	special-grnd fish letter
10/11	Y	N	special-review bids	8/18	Y	Y	special-grnd fish letter
10/18	Y	N		9/5	Y	N	
10/25	Y	Y	JPA meeting	9/19	Y	N	Audit
11/1	Y	N		10/3	Y	N	
11/15	cancelled	cancelled		10/17	Y	N	
12/6	Y	Y		10/23	Y	N	special - legal
12/14	Y	N	special-personnel	11/7	N	N	special-personnel
12/20	Y	Y		11/20	Y	N	special-personnel
1/3	Y	N	Corp Finance	11/21	Y	N	
1/3	Y	N		12/5	Y	N	special - legal
1/6	Y	N	special - legal	12/5	Y	N	
1/17	Y	N		12/19	N	N	no agenda
2/7	Y	N		1/2	N	N	no archived mtgs
2/21	Y	N		1/16	N	N	no archived mtgs
3/7	Y	N		2/6	N	N	no archived mtgs
3/10	Y	N	special - legal	2/20	N	N	no archived mtgs
3/21	cancelled	cancelled		3/5	N	N	no archived mtgs
3/28	Y	N	special - legal	3/6	N	Y	no agenda
4/4	Y	Y		3/19	Y	Y	
4/18	Y	Y		3/26	Y	Y	special - legal
4/25	Y	N	special - legal	3/28	cancelled	cancelled	JPA
5/2	Y	Y		4/2	Y	Y	
5/5	Y	N	special - legal	4/16	Y	Y	
5/16	Y	Y		4/25	cancelled	cancelled	JPA
6/6	Y	Y		5/7	Y	Y	
6/20	Y	Y		5/21	Y	Y	
6/26	Y	N		6/4	Y	Y	
				6/11	N	Y	JPA-no agenda
				6/18	Y	N	

APPENDIX C
Grand Jury Report
Fiscal Year 2024/2025
Crescent City Harbor District
Brown Act Investigations
Review of Financial Information

Fiscal Year Ending 06/30/2021:

AUDIT REPORTS:

Auditors' Communication:

2021-001 – Material Weakness of Internal Financial Controls and accurate financial reporting
2021-002 – Material Weakness of Bank Reconciliation
2021-003 – Material Weakness of Documentation Review Process
2021-004 – Material Weakness of Account Reconciliation
2021-005 – Significant Deficiencies OPEB (Other Postemployment Benefits) Liability not Reported
Balance Sheet – Cash \$1,815,098, Unrestricted Fund Balance \$586,825
Statement of Revenue and Expenses – Net Loss (\$3,672,961)
Cash Flow – End of Year change from prior year increase \$130,572

IN-HOUSE REPORTS:

Accounts Receivable – End of Year \$181,341 – DN County Tax (current) \$143,118
Profit and Loss – 12 months ending 06/30/2021 – Net (loss) (\$3,671,582)
Budget vs Actuals – Bdgt (\$3,364,536), Act (\$3,671,582) actual greater than budget 9.1%

Fiscal Year Ending 06/30/2022:

AUDIT REPORTS:

Auditors' Communication:

2021-002 – Material Weakness of Bank Reconciliation
Balance Sheet – Cash \$1,486,082, Unrestricted Fund Balance \$323,098
Statement of Revenue and Expenses – Net Loss (\$4,015,722)
Cash Flow – End of Year change from prior year decrease (\$329,016)

IN-HOUSE REPORTS:

Accounts Receivable – End of Year \$79,628 – no significant accounts
Profit and Loss – 12 months ending 06/30/2022 – Net (loss) (\$3,977,451)
Budget vs Actuals – Bdgt (\$3,645,412), Act (\$3,977,451) actual greater than budget 9.1%

Fiscal Year Ending 06/30/2023:

AUDIT REPORTS:

Auditors' Communication: No Material or Significant Findings
Balance Sheet – Cash \$841,354, Unrestricted Fund Balance (\$241,546)
Statement of Revenue and Expenses – Net Loss (\$4,347,543)

Cash Flow – End of Year change from prior year decrease (\$901,973)

IN-HOUSE REPORTS:

Accounts Receivable – End of Year \$563,386 – Renewable Energy Capital (BS) \$255,555 and Renewable Energy Capital, LLC \$233,333 constitute the majority of the Receivables balance
Profit and Loss – 12 months ending 06/30/2023 – Net gain \$212,853
Budget vs Actuals – The information provided was for year-to-date April 28, 2023 – N/A

Fiscal Year Ending 06/30/2024:

AUDIT REPORTS:

Auditors' Communication: No Material or Significant Findings
Balance Sheet – Cash \$1,195,930, Unrestricted Fund Balance \$777,987
Statement of Revenue and Expenses – Net Loss (\$6,399,525)
Cash Flow – End of Year change from prior year increase \$354,576

IN-HOUSE REPORTS:

Accounts Receivable – End of Year \$106,077 – no significant accounts
Profit and Loss – 12 months ending 06/30/2024 – Net (loss) (\$4,003,634)
Budget vs Actuals – Act (\$4,034,538) no Budget information was provided for this Fiscal Year

APPENDIX D
Grand Jury Report
Fiscal Year 2024/2025

Crescent City Harbor District
Brown Act Investigation
Review Agenda Listed Financial Information

The following Agendas listed Financial Information for review, however, there was not any financial information provided:

Fiscal Year 2021:

7/7/2020
7/21/2020
8/4/2020
8/18/2020
9/1/2020
9/15/2020
10/6/2020
10/20/2020
11/3/2020
11/17/2020
12/1/2020
12/15/2020
1/5/2021
1/19/2021
2/2/2021
2/16/2021
3/2/2021
3/16/2021
4/6/2021
4/20/2021
5/4/2021
5/18/2021

Fiscal Year 2023:

4/4/2023
5/16/2023
6/6/2023
6/20/2023

Fiscal Year 2024:

7/18/2023
8/1/2023
9/5/2023
9/19/2023
10/3/2023
10/17/2023
11/21/2023

APPENDIX E
Grand Jury Report
Fiscal Year 2024/2025

Crescent City Harbor District
Brown Act Investigation
Review Agenda Listed Financial Information

The following is a list of the multiple combinations of financial information provided and often formats where different than previous reports making it difficult to compare information from month to month:

1. Check Detail, Bank Balance, Profit and Loss with Budget versus Actual, Accounts Receivable
2. Check Detail, Bank Balance
3. Check Detail, Bank Balance, Accounts Receivable
4. Check Detail, Bank Balance, Accounts Receivable, Profit and Loss without budget information
5. Bank Balance, Accounts Receivable, Profit and Loss without budget information
6. Bank Balance, Accounts Payable, Profit and Loss without Budget Information
7. Check Detail, Deposit Detail, Balance Sheet, Accounts Receivable, Accounts Payable, Profit and Loss, Budget Summary
8. Balance Sheet, Accounts Receivable, Accounts Payable, Profit and Loss-Quarterly
9. Balance Sheet, Accounts Payable
10. Balance Sheet, Accounts Receivable, Accounts Payable, Profit and Loss without budget information
11. Balance Sheet, Accounts Receivable, Accounts Payable
12. Balance Sheet, Accounts Receivable, Profit and Loss without budget Information
13. Balance Sheet, Profit and Loss without budget information
14. Balance Sheet
15. Profit and Loss (with a statement to contact the Comptroller for additional information with a phone number and email address prior to or after 4/19/2023)
16. Balance Sheet, Accounts Payable, Profit and Loss without budget information

APPENDIX F
Grand Jury Report
Fiscal Year 2024/2025

Crescent City Harbor District
Brown Act Investigation

Examples of Traditional Financial Statement Formats
(similar samples can be found on simple, basic bookkeeping systems such as QuickBooks)

BALANCE SHEET
End of Month Date

ASSETS

Cash, Checking	
xxx,xxx.xx	
Cash, Savings	xx,xxx.xx
Accounts Receivable	xx,xxx.xx
Inventory	<u>xx,xxx.xx</u>
Total Assets	<u>xxx,xxx.xx</u>

LIABILITY AND FUND EQUITY

Accounts Payable	x,xxx.xx
Deposits, Miscellaneous	
xxx.xx	
Designated/Restricted Fund Balance	xx,xxx.xx
Reserve Fund Balance	x,xxx.xx
Fund Balance, Unrestricted	xxx,xxx.xx
Revenue	xx,xxx.xx
Expenditures	<u>(xx,xxx.xx)</u>
Total Liabilities and Fund Balance Equity	<u>xxx,xxx.xx</u>

APPENDIX F -cont'd

PROFIT and LOSS STATEMENT OF REVENUE AND EXPENDITURES

Actual compared to Budget
MM/DD/YYYY to MM/DD/YYYY

Remaining	Current	YTD	Annual	
	Actual	Actual	Budget	Budget
Income				
Marina/Admin	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Harbor Services	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Marina/Inner/Outer	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Commercial Leases	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
RHV-RV Park	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Bayside RV	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
<u>Total Income</u>	<u>x,xxx.xx</u>	<u>x,xxx.xx</u>	<u>xxx,xxx.xx</u>	<u>xxx,xxx.xx</u>
Cost of Goods Sold	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Gross Profit	<u>x,xxx.xx</u>	<u>x,xxx.xx</u>	<u>xxx,xxx.xx</u>	<u>xxx,xxx.xx</u>
Expenses				
Office/Marina	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Fuel	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Payroll	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Professional Fees	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Repair & Maint.	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Supplies	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Capital Expend.	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Consulting	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Travel & Training	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Dredging	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
<u>Total Expenses</u>	<u>x,xxx.xx</u>	<u>x,xxx.xx</u>	<u>xxx,xxx.xx</u>	<u>xxx,xxx.xx</u>
Net Ordinary Income	<u>x,xxx.xx</u>	<u>x,xxx.xx</u>	<u>xxx,xxx.xx</u>	<u>xxx,xxx.xx</u>
Other Income	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Other Expense	xxx.xx	xxx.xx	xx,xxx.xx	xx,xxx.xx
Net Income	<u>x,xxx.xx</u>	<u>x,xxx.xx</u>	<u>xxx,xxx.xx</u>	<u>xxx,xxx.xx</u>

APPENDIX F -cont'd

ACCOUNTS RECEIVABLE AGING SUMMARY
As of MM DD, YYYY

	<u>Current</u>	<u>1-30</u>	<u>31-60</u>	<u>61-90</u>	<u>>90</u>	<u>TOTAL</u>
Company A						
Person B						
Etc						
TOTAL	<hr/>					
	<hr/>					

ACCOUNTS PAYABLE
As of MM DD, YYYY

Vendor Name	Invoice #	Category/GL Account	Amount	Due Date
Company A				
Company B				
Etc				
TOTAL	<hr/>			
	<hr/>			

CHECK DETAIL
Period Issued: MM DD thru DD, YYYY

Check	#Date	Issued To	Cash Account	Amount
12345	MM/DD/YYYY	Company C	Checking	xx,xxx.xx
67890	MM/DD/YYYY	Company D	Checking	xx,xxx.xx
Etc.				
TOTAL	<hr/>			
	<hr/>			