

Port San Luis Harbor District
2020/21 Profit and Loss
For the Period July 1, 2020 to September 30, 2020

Consent Item Fa

		Three Months Ended		
		September 30, 2020	September 30, 2019	2020/21 Budget
REVENUES				
1	Service Revenue <i>(Avila Parking, Land Use Fees, Citations)</i>	\$ 184,510	\$ 243,574	\$ 530,700
2	Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space)</i>	33,661	36,735	164,900
3	Leases and Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	354,725	366,135	1,352,800
4	Net Diesel Sales	3,056	(1,129)	24,700
5	Total Operating Revenue	575,952	645,316	2,073,100
6	Non-Operating Revenue <i>(Property Tax, Interest)</i>	274,920	512,934	4,114,447
7	TOTAL REVENUES	\$ 850,872	\$ 1,158,250	\$ 6,187,547
EXPENDITURES				
8	Salaries/Wages/Benefits <i>Less: Specified Reserve Use</i>	\$ 893,578 -	870,893 -	\$ 3,706,200 -
9	Supplies	31,700	28,560	126,300
10	Operations & Maintenance <i>Less: Specified Reserve Use</i>	62,724 -	45,399 -	272,900 -
11	Utilities	69,766	85,805	524,600
12	General & Administrative <i>Budget Contingency</i> <i>Less: Specified reserve use</i>	178,421 - -	191,272 - -	977,286 120,500 (45,000)
13	TOTAL EXPENDITURES	\$ 1,236,190	\$ 1,221,930	\$ 5,682,786
14	Net Income Before Major Maintenance and Capital Expenditures (Line 7 - Line 13)	(385,318)	(63,680)	504,761
15	Major Maintenance Expense <i>Less: Grants</i> <i>Specified reserve use</i>	42,049 - -	55,200 - -	337,000 (62,000) (144,500)
16	Capital Project Outlay <i>Less: Grants</i> <i>Specified reserve use</i>	58,865 - -	190,900 - -	4,118,300 (2,991,000) (476,852)
17	TOTAL MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 100,914	\$ 246,100	\$ 780,948
18	REVENUES less EXPENDITURES (Line 14 - Line 17)	\$ (486,231)	\$ (309,780)	\$ (276,187)
19	Specified Reserve Funding			
20	Funding/(funded by) operating reserve	\$ (486,231)	\$ (309,780)	\$ (276,187)

Port San Luis Harbor District
Profit and Loss Statement - Consolidated
For the Period July 1, 2020 to September 30, 2020

	Three Months Ended			PY to	Budget
	September 30, 2020	September 30, 2019	2020/21 Budget	CY %	to CY %
				Inc/July	Inc/July
<u>Service Revenue</u>					
Administration	\$ 2,317.50	\$ 2,671.00	\$ 20,000.00	-13.2%	-88.4%
Location Fees	-	-	-	n/a	n/a
Branded Merchandise	394.02	216.35	1,700.00	82.1%	-76.8%
Branded Merchandise Cost of Sales	(394.02)	(123.63)	(1,000.00)	218.7%	-60.6%
Citations	11,492.00	14,823.00	30,000.00	-22.5%	-61.7%
Facilities Labor & Equipment	1,879.75	403.75	5,000.00	365.6%	-62.4%
Avila Parking	165,157.80	205,665.98	470,000.00	-19.7%	-64.9%
Pier Parking	-	-	-	n/a	n/a
Harbor Patrol & Lifeguards	3,663.00	19,918.00	5,000.00	-81.6%	-26.7%
Budget Transfer	-	-	-	n/a	n/a
Total Service Revenue	184,510.05	243,574.45	530,700.00	-24.2%	-65.2%
<u>Mooring Revenue</u>					
Anchorage Fees	650.00	639.00	1,300.00	1.7%	-50.0%
Work Dock Rental Fee	25.00	634.00	1,100.00	-96.1%	-97.7%
Live-Aboard Fee	-	-	-	n/a	n/a
Equipment Rental - Moorings	4,018.00	3,516.25	27,500.00	14.3%	-85.4%
Mooring Operations	31,590.00	35,758.59	127,600.00	-11.7%	-75.2%
Commercial Fishing Discount	(6,099.00)	(6,434.50)	(14,500.00)	-5.2%	-57.9%
Mooring Equipment Sales	7,713.93	6,758.00	50,600.00	14.1%	-84.8%
Mooring Equipment Cost of Sales	(4,236.74)	(4,136.64)	(28,700.00)	2.4%	-85.2%
Total Mooring Revenue	33,661.19	36,734.70	164,900.00	-8.4%	-79.6%
<u>Leases & Licenses Revenue</u>					
Commissions - Laundry	1,056.16	1,004.14	4,000.00	5.2%	-73.6%
Coastal Gateway Room Rental	-	1,186.00	3,000.00	-100.0%	-100.0%
Coin Showers	7,162.75	6,758.50	21,000.00	6.0%	-65.9%
Harford Land Area - Leases	52,708.29	42,589.63	180,200.00	23.8%	-70.8%
Piers - Leases	53,477.95	102,198.93	244,300.00	-47.7%	-78.1%
Piers - Licenses	6,627.70	12,639.16	31,900.00	-47.6%	-79.2%
Beaches - Leases	2,606.01	3,474.68	10,000.00	-25.0%	-73.9%
Beaches - Licenses	2,007.00	4,576.40	10,800.00	-56.1%	-81.4%
Boat & Gear Storage	4,143.00	8,619.57	50,000.00	-51.9%	-91.7%
Boat Washdown	1,012.50	959.00	2,600.00	5.6%	-61.1%
Coin Hoist - Harford Pier	2,037.95	1,350.00	4,500.00	51.0%	-54.7%
Harbor Terrace RV Resort	-	-	250,000.00	n/a	-100.0%
RVs - Babe Lane	-	3,130.00	-	-100.0%	n/a
RVs - Other than Babe Lane	207,185.00	161,505.00	500,000.00	28.3%	-58.6%
Utilities Reimbursement	13,387.91	15,669.62	40,000.00	-14.6%	-66.5%
Miscellaneous Operating Income	1,246.00	474.53	500.00	162.6%	149.2%
Total Leases & Licenses Revenue	354,725.22	366,135.16	1,352,800.00	-3.1%	-73.8%
Diesel Sales	20,873.01	31,961.55	130,000.00	-34.7%	-83.9%
Diesel Cost of Sales	(17,817.43)	(33,090.20)	(105,300.00)	-46.2%	-83.1%
Net Diesel Sales	3,055.58	(1,128.65)	24,700.00	-370.7%	-87.6%
Net Operating Revenue	575,952.04	645,315.66	2,073,100.00	-10.7%	-72.2%

	Three Months Ended			PY to	Budget
	September 30, 2020	September 30, 2019	2020/21 Budget	CY %	to CY %
				Inc/July	Inc/July
Salaries/Wages/Benefits					
Wages - Commissioners	9,000.00	9,000.00	36,000.00	0.0%	-75.0%
Wages - Employees	563,041.46	506,282.11	2,184,100.00	11.2%	-74.2%
Health Insurance	89,086.56	81,879.19	402,200.00	8.8%	-77.9%
OPEB Expense	-	-	-	n/a	n/a
Workers Compensation	28,452.05	30,317.46	133,800.00	-6.2%	-78.7%
Payroll Taxes	43,146.77	38,461.25	171,800.00	12.2%	-74.9%
Pension Costs	123,985.82	129,813.82	567,000.00	-4.5%	-78.1%
TRAN Payment - Principal	-	-	-	n/a	n/a
TRAN Payment - Interest	-	-	-	n/a	n/a
Recruitment	1,015.83	6,094.09	6,000.00	-83.3%	-83.1%
Misc. Employee Benefits	1,266.70	3,705.78	7,300.00	-65.8%	-82.6%
Unemployment Self Insurance	2,493.50	10,228.10	12,500.00	-75.6%	-80.1%
Contract Labor	-	20,099.86	15,000.00	-100.0%	-100.0%
Contract Security	27,445.81	30,462.04	119,000.00	-9.9%	-76.9%
Compensated Absence	-	-	11,500.00	n/a	-100.0%
Other Post Employment Benefits	4,643.97	4,549.71	25,000.00	2.1%	-81.4%
Budget Contingency	-	-	15,000.00	n/a	-100.0%
Budget Transfer	-	-	-	n/a	n/a
Total Salaries/Wages/Benefits	893,578.47	870,893.41	3,706,200.00	2.6%	-75.9%
Supplies					
Office	6,256.78	5,700.77	25,000.00	9.8%	-75.0%
Shop	2,617.33	1,981.09	11,000.00	32.1%	-76.2%
Sanitation	15,212.34	14,650.55	40,000.00	3.8%	-62.0%
Harbor Patrol/Lifeguards	1,516.34	2,075.78	12,000.00	-27.0%	-87.4%
Mooring	1,120.85	1,195.67	4,500.00	-6.3%	-75.1%
Dredge	-	322.12	1,000.00	-100.0%	-100.0%
Clothing/Equipment	4,976.42	2,633.83	14,500.00	88.9%	-65.7%
Supply Contingency	-	-	18,300.00	n/a	-100.0%
Budget Transfer	-	-	-	n/a	n/a
Total Supplies	31,700.06	28,559.81	126,300.00	11.0%	-74.9%
Operations & Maintenance					
Building/Facility	10,963.50	3,653.33	25,000.00	200.1%	-56.1%
Vandalism	-	59.09	1,000.00	-100.0%	-100.0%
Dredge	2,824.82	-	10,000.00	n/a	-71.8%
Electronic Equipment	5,958.59	2,582.05	6,000.00	130.8%	-0.7%
Vehicles & Equipment	6,852.93	5,325.50	19,500.00	28.7%	-64.9%
Crane	-	-	5,000.00	n/a	-100.0%
Coastal Gateway Costs	349.00	152.30	3,000.00	129.2%	-88.4%
Patrol Boats	2,347.23	5,476.56	20,000.00	-57.1%	-88.3%
LCM	-	-	1,500.00	n/a	-100.0%
Boatyard Maintenance	-	-	1,000.00	n/a	-100.0%
Camp Host	344.79	-	1,000.00	n/a	-65.5%
Water Host	1,382.65	30.87	1,000.00	4378.9%	38.3%
Signs	1,553.96	-	5,000.00	n/a	-68.9%
Road/Revetment	2,327.60	36.10	8,000.00	6347.6%	-70.9%
General Maintenance	2,871.03	5,996.09	15,000.00	-52.1%	-80.9%
Trailer Boat Sport Launch	1,766.72	3,659.03	2,000.00	-51.7%	-11.7%
Beaches	2,960.63	676.19	10,000.00	337.8%	-70.4%
Public Hoist	34.63	-	2,000.00	n/a	-98.3%
Tools	909.99	646.97	6,000.00	40.7%	-84.8%
Fuel	10,925.20	13,202.31	51,000.00	-17.2%	-78.6%
Piers	1,692.17	2,998.75	22,000.00	-43.6%	-92.3%
Ice/Diesel Facility	528.21	574.81	8,000.00	-8.1%	-93.4%
Lighthouse	-	-	7,500.00	n/a	-100.0%
Water & Sewer System	3,544.88	328.90	11,000.00	977.8%	-67.8%

	Three Months Ended			PY to	Budget
	September 30, 2020	September 30, 2019	2020/21 Budget	CY %	to CY %
Storm Water	-	-	3,000.00	n/a	-100.0%
Fire Protection	2,385.08	-	4,000.00	n/a	-40.4%
Filming/Location Fees	-	-	-	n/a	n/a
Dock & Landing	-	-	6,100.00	n/a	-100.0%
Tenant Expense	200.00	-	-	n/a	n/a
Operations & Maint. Contingency	-	-	18,300.00	n/a	-100.0%
Budget Transfer	-	-	-	n/a	n/a
Total Operations & Maintenance	62,723.61	45,398.85	272,900.00	38.2%	-77.0%
Utilities					
Electricity	14,972.21	13,884.40	64,600.00	7.8%	-76.8%
Telephone/Communications	5,782.37	7,370.60	25,000.00	-21.5%	-76.9%
Gas	599.95	505.08	2,700.00	18.8%	-77.8%
Sewer	-	60.00	75,000.00	-100.0%	-100.0%
Trash	12,510.83	19,702.67	60,000.00	-36.5%	-79.1%
Haz Mat Disposal	547.76	451.86	5,000.00	21.2%	-89.0%
Water - Lopez	23,738.38	28,884.29	231,000.00	-17.8%	-89.7%
Water/Sewer - Avila	11,614.92	14,946.34	43,000.00	-22.3%	-73.0%
Utility Contingency	-	-	18,300.00	n/a	-100.0%
Budget Transfer	-	-	-	n/a	n/a
Total Utilities	69,766.42	85,805.24	524,600.00	-18.7%	-86.7%
General & Administrative					
Advertising & Promotion	-	-	2,700.00	n/a	-100.0%
Travel, Meals, Lodging	875.49	2,730.73	25,000.00	-67.9%	-96.5%
Education/Training	2,505.89	7,124.10	16,000.00	-64.8%	-84.3%
Dues & Subscriptions	9,882.59	32,856.09	46,500.00	-69.9%	-78.7%
Legal Advertising	716.32	128.26	2,200.00	458.5%	-67.4%
Cash (Over) / Short	(35.63)	(42.46)	-	-16.1%	n/a
Capital Lease Payment - Interest	-	-	-	n/a	n/a
Bank Charges/Merchant Fees	25,450.62	19,480.99	35,000.00	30.6%	-27.3%
Bad Debts/Returned Checks	(1,508.26)	301.00	7,500.00	-601.1%	-120.1%
Consultants	7,947.50	2,800.00	41,800.00	183.8%	-81.0%
Legislative Advocacy	-	-	8,400.00	n/a	-100.0%
Computers & Equipment	3,523.28	7,521.28	18,500.00	-53.2%	-81.0%
Parking Enforcement	7,615.08	2,476.88	16,000.00	207.4%	-52.4%
Legal Fees	22,366.00	34,735.97	75,000.00	-35.6%	-70.2%
Audits	9,000.00	-	11,000.00	n/a	-18.2%
Tax Collection Fees	-	-	55,000.00	n/a	-100.0%
Treasurer Fees	5,704.50	9,387.50	40,000.00	-39.2%	-85.7%
Permits	5.00	750.00	6,200.00	-99.3%	-99.9%
Elections	-	-	95,000.00	n/a	-100.0%
Property Insurance	68,333.97	49,984.36	295,186.00	36.7%	-76.9%
Cities Redevelopment	-	-	87,200.00	n/a	-100.0%
Bonds	-	-	800.00	n/a	-100.0%
LAFCO Fees	15,868.79	20,737.66	21,000.00	-23.5%	-24.4%
Coastal Conservancy	-	-	50,000.00	n/a	-100.0%
Board Discretionary Fund	170.00	300.00	2,500.00	-43.3%	-93.2%
Harbor Mgr. Discretionary Fund	-	-	500.00	n/a	-100.0%
G&A Budget Contingency	-	-	18,300.00	n/a	-100.0%
Budget Contingency Fund	-	-	120,500.00	n/a	-100.0%
Budget Transfer	-	-	-	n/a	n/a
Total General & Administrative	178,421.14	191,272.36	1,097,786.00	-6.7%	-83.7%
Depreciation					
Depreciation/Amortization	-	-	-	n/a	n/a
Total Depreciation/Amortization	-	-	-	n/a	n/a
Total Operating Expenses	1,236,189.70	1,221,929.67	5,727,786.00	1.2%	-78.4%
Total Operating Income (Loss)	(660,237.66)	(576,614.01)	(3,654,686.00)	14.5%	-81.9%

	Three Months Ended			PY to	Budget
	September 30, 2020	September 30, 2019	2020/21 Budget	CY %	to CY %
				Inc/July	Inc/July
Non-Operating Revenue (Expense)					
Interest Income	1,437.11	1,516.65	80,000.00	-5.2%	-98.2%
Finance Charge Income	1,196.57	174.00	1,000.00	587.7%	19.7%
Bad Debt Recovery	-	-	-	n/a	n/a
Tax Proceeds	266,479.26	505,995.44	3,840,859.00	-47.3%	-93.1%
Pension Income	-	-	-	n/a	n/a
Gain/(Loss) on Disposal Of Assets	-	-	-	n/a	n/a
Gain/(Loss) on Sale of Assets	-	-	-	n/a	n/a
Reserve Funding	-	-	-	n/a	n/a
Misc. Non-Operating Income	5,807.02	475.35	-	1121.6%	n/a
Unrealized Gain/(Loss) on Investments	-	4,772.69	1,000.00	-100.0%	-100.0%
Interest Expense	-	-	-	n/a	n/a
Other Financing Sources	-	-	191,588.00	n/a	-100.0%
Misc. Non-Operating Expenses	-	-	-	n/a	n/a
Budget Transfer	-	-	-	n/a	n/a
Total Non-Operating Revenue	274,919.96	512,934.13	4,114,447.00	-46.4%	-93.3%

Net Assets **\$ (486,231.45)**