

CITY OF WASHBURN
119 Washington Avenue
P.O. Box 638
Washburn, WI 54891



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To: President: Carl Broberg
VP: Nick Suminski
Rick Gruebele

Caroline Nelson
Matt Crowell
City Administrator

Candace Kolenda
Rodger Reiswig
Marina Manager

NOTICE OF HARBOR COMMISSION MEETING

DATE: Wednesday, January 19, 2022
TIME: 5:30 P.M.
LOCATION: Washburn City Hall – 119 Washington Avenue

This meeting may have members participating via tele or web conferencing. Public participants can listen to the proceedings by utilizing a computer or smart phone and using the link <https://us02web.zoom.us/j/88287095955?pwd=c0ptRE5nazlMOmtMSEg3QzhnWWdJUT09> or by calling 1 (877) 853-5247 (Toll Free) and entering Webinar ID: **882 8709 5955** and using passcode **672116** as opposed to being present for the meeting. Limited seating will be available at the meeting and guests are asked to keep a six-foot distance from one another.

Agenda

- A. Call to Order – Roll Call
- B. Approval of Minutes of the December 21, 2021 Meeting
- C. Public Comments/Member Comments
- D. Treasurer's Report
 1. Payment of Invoices
- E. Slip Transfers –
 1. Slip #27 – Floyd/Johnson
- F. Marina Manager's Report
 1. December Financial Report
- G. Update on the Following Projects/Items
 1. Service Bay Heater
 2. Store Window
 3. Travelift Tire Replacement
- H. Discussion & Action on Proposal to Replace Service Doors
- I. Review of and Possible Action on Proposal from AMI Engineering for Services Related to Pier 4 Improvements
- J. Adjourn

DECEMBER 15, 2021

HARBOR COMMISSION MEETING

5:30 P.M.

WASHBURN CITY HALL – 119 N WASHINGTON AVENUE

Commission Members Present: President Carl Broberg; Matt Crowell; Rick Gruebele via Zoom (muted first five minutes); Caroline Nelson; Rodger Reiswig; Nick Suminski

Commission Members Absent: Candace Kolenda

Municipal Personnel Present: Scott J. Kluver, City Administrator; Michelle Shrider, Marina Manager via Zoom

Call to Order – President Broberg called the meeting to order at 5:32 p.m.

Approval of Minutes of the November 17, 2021 Meeting – Suminski moved, and Reiswig seconded, to approve and place on file the November 17, 2021 meeting minutes. Motion carried 5-0.

Public/Member Comment – None.

Treasurer's Report – Suminski moved, and Crowell seconded to accept and place on file the Marina Operating reports. Motion carried 5-0.

1. **Payment of Invoices** – Suminski moved and Nelson seconded to approve an invoice from Washburn Marina for a snowblower in the amount of \$1,399.00. Motion carried 5-0. Reiswig moved and Suminski seconded to approve an invoice to the Washburn Marina for reimbursement for quickbooks software in the amount of \$2,673.80. Motion carried 5-0. Crowell moved and Reiswig seconded to approve the #2 Septic & Plumbing invoice in the amount of \$135 for pumping out the lift station basin. The City is paying this time as a fitting needed to be replaced, and they were not available the same time the station was shut down. This should not be necessary next year. Motion carried 6-0. Reiswig moved and Nelson seconded to approve the Washburn Chamber renewal in the amount of \$85. Motion carried 6-0.

Slip Transfers – None

It was noted that the transfer between Miller and Hanan for Slip #18 has been completed.

Marina Manager's Report:

1. **November Financial Report** – Shrider reported that the Marina is a busy as can be. November financial statements show there is a 41 percent budget surplus at this time, and the Marina is 55 percent ahead of last year at this time. There is work for all of the service techs for the entire winter. Suminski moved and Nelson seconded to place the report on file. Motion carried 6-0.

Update, Discussion, and Possible Action on the Following Projects/Items:

1. **Service Bay Heater** – Shrider reported that as of the 23rd of November, there was a six to eight week wait for the repair. She will follow up on the roof vent issue.
2. **Store Window** – Broberg reported that Ratliff was informed of the repair. He was out of town, but should be back so Broberg will follow up and ask him about also addressing the overhead doors.
3. **Retrieval of Breakwall Bumpers** – Broberg reported that an attempt was made to recover the seven missing bumpers. Three were found. But conditions were too dangerous to lift them all the way, so marina staff hauled the three out with the crane within a couple days. Debris and bicycles were reported at the bottom of the wall. Broberg will follow up with Nasi now about placing the bumpers when the ice forms.

Review of and Possible Action on Capital Projects List: An updated capital projects list was provided. Broberg explained the situation in trying to get tires for the Tavelift. The bottom line is that it appears we are stuck ordering the tires from Marine Travlift, and then there will be the costs of shipping and installing the tires if we can find someone to install them. Discussion among the members that this should be a priority matter. Suminski moved and Crowell seconded to proceed with the five items related to improvements to Pier 4. Discussion on costs, potential grants, and timeline possibly needing to be extended. Motion carried 6-0. Commission discussed that the breakwall/bumper repairs were already approved. Reiswig moved and Crowell seconded to also proceed with the Travelift Tire Replacement Project in the amount of \$40,000. Motion carried 6-0. It was noted that the approved projects are expected to take up all of the allocated budget dollars for 2022.

Adjourn – Broberg stated the agenda items have been completed and adjourned the meeting at 6:20 p.m.

Respectfully Submitted,
Scott J. Kluver
City Administrator



P.O. Box 482
Washburn, WI 54891

NOTIFICATION OF PENDING SLIP ASSIGNMENT

Date of Offer: December 20th, 2021
Slip Description: Pier 1, Slip #027, Size: 17' x 46'
Offered Price: \$14,500

Terms:

Maintenance Fees Due by Buyer: \$0
Slip Rental Proceeds Due to Buyer: \$0
Registration Fees Paid by: Buyer

Seller: Joseph Floyd

Buyer: Radd & Lorelei Johnson

Transfer Processed by: Washburn Marina

RESPONSE REQUIRED BY: January 19th, 2022

Greetings Washburn Harbor Commission:

You are being advised of the above pending slip sale to a non-slip holder. Please consider this Assignment of Boat/Slip and render your authorization or decline no later than the Response Required By date as indicated above.

Sincerely,

Kate P. Johnson

Kate Johnson
Administrative Manager

Washburn Marina
Balance Sheet
As of December 31, 2021

	Dec 31, 21		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	-1,741.92	2-1100 · Accounts Payable	3,160.05
1-1120 · Petty Cash	200.00	Total Accounts Payable	<u>3,160.05</u>
Total 1-1100 · Cash	<u>-1,541.92</u>	Credit Cards	
Total Checking/Savings	<u>-1,541.92</u>	2-1110 · Credit Card Payable	14,310.62
Accounts Receivable		Total Credit Cards	<u>14,310.62</u>
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	95,899.16	2-1300 · Payroll Liabilities	
Total 1-1200 · Accounts Receivable	<u>95,899.16</u>	2-1310 · Employee Health Benefits	241.81
Total Accounts Receivable	<u>95,899.16</u>	2-1320 · Unemployment Comp Tax	-365.17
Other Current Assets		2-1330 · State Withholding	1,168.07
1-1300 · Ship Store Inventory		2-1300 · Payroll Liabilities - Other	218.00
1-1311 · Clothing	272.94	Total 2-1300 · Payroll Liabilities	<u>1,262.71</u>
1-1313 · Marine Supplies	56,022.08	2-1400 · Tax Liabilities	
1-1314 · Personal Items	1,520.09	2-1410 · Sales Tax Payable	2,812.45
1-1316 · Diesel Fuel	1,671.21	Total 2-1400 · Tax Liabilities	<u>2,812.45</u>
1-1317 · Gasoline	2,706.47	2-1500 · Other Liabilities	
1-1318 · Service Parts	430.42	2-1520 · Deferred Unearned Revenue	
1-1319 · Slow Moving Contra	935.22	2-1522 · Gift Certificates Outstanding	292.88
Total 1-1300 · Ship Store Inventory	<u>63,558.43</u>	2-1523 · Haul Out, Storage, Launch	60,029.68
1-1330 · Notes Receivable	0.04	Total 2-1520 · Deferred Unearned Revenue	<u>60,322.56</u>
1-1340 · Prepaid Expenses	23,366.39	2-1530 · Refundable Deposits	4,070.30
12000 · Undeposited Funds	1,045.00	Total 2-1500 · Other Liabilities	<u>64,392.86</u>
Total Other Current Assets	<u>87,969.86</u>	Total Other Current Liabilities	<u>68,468.02</u>
Total Current Assets	<u>182,327.10</u>	Total Current Liabilities	<u>85,938.69</u>
Fixed Assets		Total Liabilities	<u>85,938.69</u>
1-2100 · Furniture, Fixtures, Equipment	4,202.27	Equity	
Total Fixed Assets	<u>4,202.27</u>	3-3000 · Retained Earnings	-35,752.99
TOTAL ASSETS	<u><u>186,529.37</u></u>	Net Income	136,343.67
		Total Equity	<u>100,590.68</u>
		TOTAL LIABILITIES & EQUITY	<u><u>186,529.37</u></u>

Washburn Marina Washburn Marina Budget vs. Actual December 2021

Budget v Actual	Dec 21				Apr - Dec 21			
	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,846.04	500.00	2,346.04	569.21%	285,497.18	240,000.00	45,497.18	118.96%
4-2000 · Service Dept Income	57,998.50	56,944.00	1,054.50	101.85%	591,994.38	483,409.00	108,585.38	122.46%
4-3000 · Ship Store Income	6,349.07	3,000.00	3,349.07	211.64%	196,278.10	185,180.00	11,098.10	105.99%
Total Income	67,193.61	60,444.00	6,749.61	111.17%	1,073,769.66	908,589.00	165,180.66	118.18%
Cost of Goods Sold								
5-2000 · Service Dept COGS	18,558.91	18,756.00	-197.09	98.95%	219,627.72	147,585.00	72,042.72	148.81%
5-3000 · Ship Store COGS	5,612.00	2,000.00	3,612.00	280.6%	144,867.18	130,505.00	14,362.18	111.01%
Total COGS	24,170.91	20,756.00	3,414.91	116.45%	364,494.90	278,090.00	86,404.90	131.07%
Gross Profit	43,022.70	39,688.00	3,334.70	108.4%	709,274.76	630,499.00	78,775.76	112.49%
Expense								
6-1000 · Facility Expenses	5,037.64	4,625.00	412.64	108.92%	39,173.51	42,125.00	-2,951.49	92.99%
6-2000 · Service Dept Expenses	9,846.70	10,083.00	-236.30	97.66%	76,512.47	96,437.00	-19,924.53	79.34%
6-3000 · Ship Store Expenses	649.65	3,790.00	-3,140.35	17.14%	42,805.29	54,288.00	-11,482.71	78.85%
6-4000 · General Expenses	19,630.10	23,488.00	-3,857.90	83.58%	214,179.11	210,693.00	3,486.11	101.66%
Total Expense	35,164.09	41,986.00	-6,821.91	83.75%	372,670.38	403,543.00	-30,872.62	92.35%
Net Ordinary Income	7,858.61	-2,298.00	10,156.61	-341.98%	336,604.38	226,956.00	109,648.38	148.31%
Net Income	7,858.61	-2,298.00	10,156.61	-341.98%	336,604.38	226,956.00	109,648.38	148.31%

Previous Year Comparison	Dec 21				Apr - Dec 21			
	Dec 21	Dec 20	\$ Change	% Change	Apr - Dec 21	Apr - Dec 20	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,846.04	3,115.65	-269.61	-8.65%	285,497.18	255,197.77	30,299.41	11.87%
4-2000 · Service Dept Income	57,998.50	42,403.19	15,595.31	36.78%	591,994.38	395,282.57	196,711.81	49.77%
4-3000 · Ship Store Income	6,349.07	2,189.23	4,159.84	190.01%	196,278.10	146,635.21	49,642.89	33.86%
Total Income	67,193.61	47,708.07	19,485.54	40.84%	1,073,769.66	797,115.55	276,654.11	34.71%
Cost of Goods Sold								
5-2000 · Service Dept COGS	18,558.91	7,623.43	10,935.48	143.45%	219,627.72	136,011.03	83,616.69	61.48%
5-3000 · Ship Store COGS	5,612.00	1,143.73	4,468.27	390.68%	144,867.18	97,164.79	47,702.39	49.09%
Total COGS	24,170.91	8,767.16	15,403.75	175.7%	364,494.90	233,175.82	131,319.08	56.32%
Gross Profit	43,022.70	38,940.91	4,081.79	10.48%	709,274.76	563,939.73	145,335.03	25.77%
Expense								
6-1000 · Facility Expenses	5,037.64	2,413.58	2,624.06	108.72%	39,173.51	35,320.03	3,853.48	10.91%
6-2000 · Service Dept Expenses	9,846.70	8,543.58	1,303.12	15.25%	76,512.47	69,603.31	6,909.16	9.93%
6-3000 · Ship Store Expenses	649.65	3,930.32	-3,280.67	-83.47%	42,805.29	46,587.64	-3,782.35	-8.12%
6-4000 · General Expenses	19,630.10	20,087.48	-457.38	-2.28%	214,179.11	196,513.98	17,665.13	8.99%
Total Expense	35,164.09	34,974.96	189.13	0.54%	372,670.38	348,024.96	24,645.42	7.08%
Net Ordinary Income	7,858.61	3,965.95	3,892.66	98.15%	336,604.38	215,914.77	120,689.61	55.9%
Net Income	7,858.61	3,965.95	3,892.66	98.15%	336,604.38	215,914.77	120,689.61	55.9%

Washburn Marina
Washburn Marina Budget vs. Actual
December 2021

	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	-174.92	0.00	-174.92	100.0%	157,511.37	134,500.00	23,011.37	117.11%
4-1200 · Off-Season	2,325.00	0.00	2,325.00	100.0%	120,541.20	101,000.00	19,541.20	119.35%
4-1400 · Misc Services	695.96	500.00	195.96	139.19%	7,444.61	4,500.00	2,944.61	165.44%
Total 4-1000 · Facility Income	2,846.04	500.00	2,346.04	569.21%	285,497.18	240,000.00	45,497.18	118.96%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	4,541.25	9,163.00	-4,621.75	49.56%	24,835.00	60,376.00	-35,541.00	41.13%
4-2112 · Fiberglass-Woodwork	10,800.00	14,050.00	-3,250.00	76.87%	90,457.29	86,164.00	4,293.29	104.98%
4-2113 · Mechanical	16,259.25	6,109.00	10,150.25	266.15%	158,341.86	91,665.00	66,676.86	172.74%
4-2114 · Rigging	1,863.75	1,222.00	641.75	152.52%	25,650.00	15,403.00	10,247.00	166.53%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	119,723.30	110,209.00	9,514.30	108.63%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	18,222.25	20,992.00	-2,769.75	86.81%
Total 4-2120 · Unit Billed Services	0.00	0.00	0.00	0.0%	137,945.55	131,201.00	6,744.55	105.14%
Total 4-2100 · Labor	33,464.25	30,544.00	2,920.25	109.56%	437,229.70	384,809.00	52,420.70	113.62%
4-2200 · Materials	12,084.22	15,000.00	-2,915.78	80.56%	86,544.04	64,500.00	22,044.04	134.18%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	48,901.70	16,000.00	32,901.70	305.64%
4-2400 · Misc Charges	12,450.03	11,500.00	950.03	108.26%	19,318.94	19,000.00	318.94	101.68%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-900.00	900.00	0.0%
Total 4-2000 · Service Dept Income	57,998.50	56,944.00	1,054.50	101.85%	591,994.38	483,409.00	108,585.38	122.46%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	0.00	0.00	0.00	0.0%	2,663.57	3,000.00	-336.43	88.79%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,637.94	1,350.00	287.94	121.33%
4-3130 · Marine Supplies	1,662.45	2,000.00	-337.55	83.12%	77,317.25	88,000.00	-10,682.75	87.86%
4-3140 · Personal Items	0.00	0.00	0.00	0.0%	3,191.70	4,200.00	-1,008.30	75.99%
4-3150 · Special Orders	4,686.62	1,000.00	3,686.62	468.66%	50,909.09	25,000.00	25,909.09	203.64%
Total 4-3100 · Store Sales	6,349.07	3,000.00	3,349.07	211.64%	135,719.55	121,550.00	14,169.55	111.66%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	11,718.09	12,000.00	-281.91	97.65%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	47,627.01	49,500.00	-1,872.99	96.22%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,213.45	2,130.00	-916.55	56.97%
Total 4-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	60,558.55	63,630.00	-3,071.45	95.17%
Total 4-3000 · Ship Store Income	6,349.07	3,000.00	3,349.07	211.64%	196,278.10	185,180.00	11,098.10	105.99%
Total Income	67,193.61	60,444.00	6,749.61	111.17%	1,073,769.66	908,589.00	165,180.66	118.18%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	541.57	1,981.00	-1,439.43	27.34%	5,568.47	11,699.00	-6,130.53	47.6%

Washburn Marina Washburn Marina Budget vs. Actual December 2021

	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
5-2112 · Fiberglass-Woodworking	2,077.85	3,468.00	-1,390.15	59.92%	28,085.24	29,293.00	-1,207.76	95.88%
5-2113 · Mechanical	4,759.55	2,147.00	2,612.55	221.68%	35,087.69	18,499.00	16,588.69	189.67%
5-2114 · Rigging	747.77	330.00	417.77	226.6%	4,593.19	3,389.00	1,204.19	135.53%
Total 5-2110 · Billable Hourly Labor	8,126.74	7,926.00	200.74	102.53%	73,334.59	62,880.00	10,454.59	116.63%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	28,704.04	20,853.00	7,851.04	137.65%
5-2122 · Other	3.86	330.00	-326.14	1.17%	2,273.62	4,302.00	-2,028.38	52.85%
Total 5-2120 · Unit Billed Services	3.86	330.00	-326.14	1.17%	30,977.66	25,155.00	5,822.66	123.15%
Total 5-2100 · Labor	8,130.60	8,256.00	-125.40	98.48%	104,312.25	88,035.00	16,277.25	118.49%
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	44,882.06	14,400.00	30,482.06	311.68%
5-2300 · Materials	10,428.31	10,500.00	-71.69	99.32%	70,433.41	45,150.00	25,283.41	156.0%
Total 5-2000 · Service Dept COGS	18,558.91	18,756.00	-197.09	98.95%	219,627.72	147,585.00	72,042.72	148.81%
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	0.00	0.00	0.00	0.0%	1,742.20	2,400.00	-657.80	72.59%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	1,428.20	1,013.00	415.20	140.99%
5-3130 · Marine Supplies	726.58	1,300.00	-573.42	55.89%	55,268.40	57,200.00	-1,931.60	96.62%
5-3140 · Personal Items	0.00	0.00	0.00	0.0%	1,503.62	3,192.00	-1,688.38	47.11%
5-3150 · Special Orders	4,885.42	700.00	4,185.42	697.92%	39,759.13	17,500.00	22,259.13	227.2%
Total 5-3100 · Store Sales	5,612.00	2,000.00	3,612.00	280.6%	99,701.55	81,305.00	18,396.55	122.63%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	8,794.48	9,600.00	-805.52	91.61%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	36,371.15	39,600.00	-3,228.85	91.85%
Total 5-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	45,165.63	49,200.00	-4,034.37	91.8%
Total 5-3000 · Ship Store COGS	5,612.00	2,000.00	3,612.00	280.6%	144,867.18	130,505.00	14,362.18	111.01%
Total COGS	24,170.91	20,756.00	3,414.91	116.45%	364,494.90	278,090.00	86,404.90	131.07%
Gross Profit	43,022.70	39,688.00	3,334.70	108.4%	709,274.76	630,499.00	78,775.76	112.49%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	595.81	675.00	-79.19	88.27%	9,257.09	8,375.00	882.09	110.53%
6-1120 · Buildings/Grounds	2,757.48	2,200.00	557.48	125.34%	13,460.72	14,500.00	-1,039.28	92.83%
Total 6-1100 · Utilities	3,353.29	2,875.00	478.29	116.64%	22,717.81	22,875.00	-157.19	99.31%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	0.00	0.00	0.00	0.0%	2,251.72	3,100.00	-848.28	72.64%
6-1220 · Buildings/Grounds	1,684.35	1,250.00	434.35	134.75%	14,203.98	11,650.00	2,553.98	121.92%
Total 6-1200 · Maintenance & Supplies	1,684.35	1,250.00	434.35	134.75%	16,455.70	14,750.00	1,705.70	111.56%
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	4,500.00	-4,500.00	0.0%
Total 6-1000 · Facility Expenses	5,037.64	4,625.00	412.64	108.92%	39,173.51	42,125.00	-2,951.49	92.99%
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	1,961.33	2,691.00	-729.67	72.89%	23,847.02	26,420.00	-2,572.98	90.26%

Washburn Marina Washburn Marina Budget vs. Actual December 2021

	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	628.89	384.00	244.89	163.77%	2,381.08	3,772.00	-1,390.92	63.13%
6-2113 · General Maintenance	188.90	769.00	-580.10	24.56%	3,718.44	7,550.00	-3,831.56	49.25%
Total 6-2110 · Non-Billable Salary & Wages	2,779.12	3,844.00	-1,064.88	72.3%	29,946.54	37,742.00	-7,795.46	79.35%
6-2120 · FICA/Medicare	1,467.25	1,110.00	357.25	132.19%	10,921.05	10,545.00	376.05	103.57%
6-2130 · Unemployment Compensation	29.55	0.00	29.55	100.0%	465.02	910.00	-444.98	51.1%
6-2140 · Workers Compensation	715.58	654.00	61.58	109.42%	5,082.46	5,886.00	-803.54	86.35%
Total 6-2100 · Non-Billable Wages & Taxes	4,991.50	5,608.00	-616.50	89.01%	46,415.07	55,083.00	-8,667.93	84.26%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	804.08	652.00	152.08	123.33%	3,022.92	2,608.00	414.92	115.91%
6-2220 · Personal Time Compensation	2,464.98	761.00	1,703.98	323.91%	5,974.16	6,849.00	-874.84	87.23%
6-2230 · Health Insurance	732.26	1,040.00	-307.74	70.41%	6,493.19	9,360.00	-2,866.81	69.37%
6-2240 · Retirement Plan	293.74	435.00	-141.26	67.53%	2,272.66	4,133.00	-1,860.34	54.99%
Total 6-2200 · Employee Benefits	4,295.06	2,888.00	1,407.06	148.72%	17,762.93	22,950.00	-5,187.07	77.4%
6-2310 · Education & Training	228.66	167.00	61.66	136.92%	2,547.02	2,703.00	-155.98	94.23%
6-2320 · Equipment Maintenance	297.75	525.00	-227.25	56.71%	3,788.52	4,915.00	-1,126.48	77.08%
6-2330 · Freight & Shipping	403.83	250.00	153.83	161.53%	1,790.62	2,250.00	-459.38	79.58%
6-2340 · Hazardous Waste Removal	75.00	0.00	75.00	100.0%	370.00	850.00	-480.00	43.53%
6-2350 · Small Tools	71.32	400.00	-328.68	17.83%	4,017.73	3,600.00	417.73	111.6%
6-2360 · Supplies	-685.42	0.00	-685.42	100.0%	-2,630.23	0.00	-2,630.23	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	750.00	-750.00	0.0%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	869.23	1,125.00	-255.77	77.27%
6-2390 · Utilities	98.94	95.00	3.94	104.15%	894.54	861.00	33.54	103.9%
6-2400 · Warranty Parts	70.06	150.00	-79.94	46.71%	687.04	1,350.00	-662.96	50.89%
Total 6-2000 · Service Dept Expenses	9,846.70	10,083.00	-236.30	97.66%	76,512.47	96,437.00	-19,924.53	79.34%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	196.00	1,718.00	-1,522.00	11.41%	30,198.33	35,009.00	-4,810.67	86.26%
6-3120 · FICA/Medicare	37.02	181.00	-143.98	20.45%	2,484.47	3,036.00	-551.53	81.83%
6-3130 · Unemployment Compensation	0.75	0.00	0.75	100.0%	147.80	395.00	-247.20	37.42%
6-3140 · Workers Compensation	18.05	316.00	-297.95	5.71%	1,198.75	2,844.00	-1,645.25	42.15%
Total 6-3100 · Wages & Taxes	251.82	2,215.00	-1,963.18	11.37%	34,029.35	41,284.00	-7,254.65	82.43%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	233.00	-233.00	0.0%	917.40	932.00	-14.60	98.43%
6-3220 · Personal Time Compensation	162.00	417.00	-255.00	38.85%	1,620.00	3,753.00	-2,133.00	43.17%
6-3230 · Health Insurance	4.70	300.00	-295.30	1.57%	42.30	2,700.00	-2,657.70	1.57%
6-3240 · Retirement Plan	9.72	159.00	-149.28	6.11%	828.79	1,511.00	-682.21	54.85%
Total 6-3200 · Employee Benefits	176.42	1,109.00	-932.58	15.91%	3,408.49	8,896.00	-5,487.51	38.32%
6-3300 · Education & Training	66.95	250.00	-183.05	26.78%	66.95	250.00	-183.05	26.78%
6-3310 · Equipment/Maintenance	0.00	25.00	-25.00	0.0%	1,786.32	225.00	1,561.32	793.92%
6-3320 · Freight/Shipping	15.05	100.00	-84.95	15.05%	1,635.06	1,600.00	35.06	102.19%
6-3330 · Supplies	40.47	0.00	40.47	100.0%	657.93	600.00	57.93	109.66%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	239.25	600.00	-360.75	39.88%

Washburn Marina Washburn Marina Budget vs. Actual December 2021

	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
6-3360 · Utilities	98.94	91.00	7.94	108.73%	894.52	833.00	61.52	107.39%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	87.42	0.00	87.42	100.0%
Total 6-3000 · Ship Store Expenses	649.65	3,790.00	-3,140.35	17.14%	42,805.29	54,288.00	-11,482.71	78.85%
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,486.31	9,295.00	191.31	102.06%	91,306.72	89,627.00	1,679.72	101.87%
6-4120 · Repair/Maintenance Wages	1,790.63	2,602.00	-811.37	68.82%	31,931.36	30,455.00	1,476.36	104.85%
6-4130 · FICA/Medicare	-86.27	977.00	-1,063.27	-8.83%	9,991.81	9,622.00	369.81	103.84%
6-4140 · Unemployment Compensation	-27.90	0.00	-27.90	100.0%	377.78	805.00	-427.22	46.93%
6-4150 · Workers Compensation	245.95	365.00	-119.05	67.38%	4,326.13	3,351.00	975.13	129.1%
Total 6-4100 · Wages & Taxes	11,408.72	13,239.00	-1,830.28	86.18%	137,933.80	133,860.00	4,073.80	103.04%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	280.00	221.00	59.00	126.7%	1,349.40	884.00	465.40	152.65%
6-4220 · Personal Time Compensation	162.00	218.00	-56.00	74.31%	2,838.03	1,962.00	876.03	144.65%
6-4230 · Health Insurance	648.64	1,630.00	-981.36	39.79%	12,416.90	14,670.00	-2,253.10	84.64%
6-4240 · Retirement Plan	307.15	383.00	-75.85	80.2%	3,009.97	3,389.00	-379.03	88.82%
Total 6-4200 · Employee Benefits	1,397.79	2,452.00	-1,054.21	57.01%	19,614.30	20,905.00	-1,290.70	93.83%
6-4300 · Advertising & Marketing	377.69	715.00	-337.31	52.82%	10,216.37	8,590.00	1,626.37	118.93%
6-4310 · Contract Services	0.00	38.00	-38.00	0.0%	348.81	342.00	6.81	101.99%
6-4320 · Donations	700.00	1,250.00	-550.00	56.0%	1,400.00	1,400.00	0.00	100.0%
6-4330 · Education & Training	194.65	767.00	-572.35	25.38%	1,527.93	2,303.00	-775.07	66.35%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	279.41	200.00	79.41	139.71%
6-4350 · Insurance	1,802.50	1,750.00	52.50	103.0%	14,537.22	14,550.00	-12.78	99.91%
6-4370 · License/Permit/Fee/Dues/Subscr	680.00	350.00	330.00	194.29%	2,686.26	2,375.00	311.26	113.11%
6-4380 · Office Supplies/Postage	4.30	175.00	-170.70	2.46%	1,447.57	1,575.00	-127.43	91.91%
6-4390 · Professional Services	0.00	250.00	-250.00	0.0%	3,078.43	4,050.00	-971.57	76.01%
6-4400 · Service Charges	2,757.51	1,800.00	957.51	153.2%	17,850.00	15,850.00	2,000.00	112.62%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	455.22	900.00	-444.78	50.58%
6-4420 · Travel/Lodging/Miles	0.00	250.00	-250.00	0.0%	0.00	500.00	-500.00	0.0%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	156.11	350.00	-193.89	44.6%
6-4440 · Utilities	264.09	277.00	-12.91	95.34%	2,397.61	2,493.00	-95.39	96.17%
6-4450 · Misc Expenses	80.54	100.00	-19.46	80.54%	666.30	900.00	-233.70	74.03%
6-4460 · Purchases Discount	-37.69	-50.00	12.31	75.38%	-416.23	-450.00	33.77	92.5%
Total 6-4000 · General Expenses	19,630.10	23,488.00	-3,857.90	83.58%	214,179.11	210,693.00	3,486.11	101.66%
Total Expense	35,164.09	41,986.00	-6,821.91	83.75%	372,670.38	403,543.00	-30,872.62	92.35%
Net Ordinary Income	7,858.61	-2,298.00	10,156.61	-341.98%	336,604.38	226,956.00	109,648.38	148.31%
Net Income	7,858.61	-2,298.00	10,156.61	-341.98%	336,604.38	226,956.00	109,648.38	148.31%

Washburn Marina Service Department Budget vs. Actual December 2021

Budget v Actual								
	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	4,541.25	9,163.00	-4,621.75	49.56%	24,835.00	60,376.00	-35,541.00	41.13%
4-2112 · Fiberglass-Woodwork	10,800.00	14,050.00	-3,250.00	76.87%	90,457.29	86,164.00	4,293.29	104.98%
4-2113 · Mechanical	16,259.25	6,109.00	10,150.25	266.15%	158,341.86	91,665.00	66,676.86	172.74%
4-2114 · Rigging	1,863.75	1,222.00	641.75	152.52%	25,650.00	15,403.00	10,247.00	166.53%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	119,723.30	110,209.00	9,514.30	108.63%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	18,222.25	20,992.00	-2,769.75	86.81%
Total 4-2120 · Unit Billed Services	0.00	0.00	0.00	0.0%	137,945.55	131,201.00	6,744.55	105.14%
Total 4-2100 · Labor	33,464.25	30,544.00	2,920.25	109.56%	437,229.70	384,809.00	52,420.70	113.62%
4-2200 · Materials	12,084.22	15,000.00	-2,915.78	80.56%	86,544.04	64,500.00	22,044.04	134.18%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	48,901.70	16,000.00	32,901.70	305.64%
4-2400 · Misc Charges	12,450.03	11,500.00	950.03	108.26%	19,318.94	19,000.00	318.94	101.68%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-900.00	900.00	0.0%
Total 4-2000 · Service Dept Income	57,998.50	56,944.00	1,054.50	101.85%	591,994.38	483,409.00	108,585.38	122.46%
Total Income	57,998.50	56,944.00	1,054.50	101.85%	591,994.38	483,409.00	108,585.38	122.46%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	541.57	1,981.00	-1,439.43	27.34%	5,568.47	11,699.00	-6,130.53	47.6%
5-2112 · Fiberglass-Woodworking	2,077.85	3,468.00	-1,390.15	59.92%	28,085.24	29,293.00	-1,207.76	95.88%
5-2113 · Mechanical	4,759.55	2,147.00	2,612.55	221.68%	35,087.69	18,499.00	16,588.69	189.67%
5-2114 · Rigging	747.77	330.00	417.77	226.6%	4,593.19	3,389.00	1,204.19	135.53%
Total 5-2110 · Billable Hourly Labor	8,126.74	7,926.00	200.74	102.53%	73,334.59	62,880.00	10,454.59	116.63%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	28,704.04	20,853.00	7,851.04	137.65%
5-2122 · Other	3.86	330.00	-326.14	1.17%	2,273.62	4,302.00	-2,028.38	52.85%
Total 5-2120 · Unit Billed Services	3.86	330.00	-326.14	1.17%	30,977.66	25,155.00	5,822.66	123.15%
Total 5-2100 · Labor	8,130.60	8,256.00	-125.40	98.48%	104,312.25	88,035.00	16,277.25	118.49%
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	44,882.06	14,400.00	30,482.06	311.68%
5-2300 · Materials	10,428.31	10,500.00	-71.69	99.32%	70,433.41	45,150.00	25,283.41	156.0%
Total 5-2000 · Service Dept COGS	18,558.91	18,756.00	-197.09	98.95%	219,627.72	147,585.00	72,042.72	148.81%
Total COGS	18,558.91	18,756.00	-197.09	98.95%	219,627.72	147,585.00	72,042.72	148.81%
Gross Profit	39,439.59	38,188.00	1,251.59	103.28%	372,366.66	335,824.00	36,542.66	110.88%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	1,961.33	2,691.00	-729.67	72.89%	23,847.02	26,420.00	-2,572.98	90.26%

Washburn Marina Service Department Budget vs. Actual December 2021

Budget v Actual	Dec 21				Apr - Dec 21			
	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	628.89	384.00	244.89	163.77%	2,381.08	3,772.00	-1,390.92	63.13%
6-2113 · General Maintenance	188.90	769.00	-580.10	24.56%	3,718.44	7,550.00	-3,831.56	49.25%
Total 6-2110 · Non-Billable Salary & Wages	2,779.12	3,844.00	-1,064.88	72.3%	29,946.54	37,742.00	-7,795.46	79.35%
6-2120 · FICA/Medicare	1,467.25	1,110.00	357.25	132.19%	10,921.05	10,545.00	376.05	103.57%
6-2130 · Unemployment Compensation	29.55	0.00	29.55	100.0%	465.02	910.00	-444.98	51.1%
6-2140 · Workers Compensation	715.58	654.00	61.58	109.42%	5,082.46	5,886.00	-803.54	86.35%
Total 6-2100 · Non-Billable Wages & Taxes	4,991.50	5,608.00	-616.50	89.01%	46,415.07	55,083.00	-8,667.93	84.26%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	804.08	652.00	152.08	123.33%	3,022.92	2,608.00	414.92	115.91%
6-2220 · Personal Time Compensation	2,464.98	761.00	1,703.98	323.91%	5,974.16	6,849.00	-874.84	87.23%
6-2230 · Health Insurance	732.26	1,040.00	-307.74	70.41%	6,493.19	9,360.00	-2,866.81	69.37%
6-2240 · Retirement Plan	293.74	435.00	-141.26	67.53%	2,272.66	4,133.00	-1,860.34	54.99%
Total 6-2200 · Employee Benefits	4,295.06	2,888.00	1,407.06	148.72%	17,762.93	22,950.00	-5,187.07	77.4%
6-2310 · Education & Training	228.66	167.00	61.66	136.92%	2,547.02	2,703.00	-155.98	94.23%
6-2320 · Equipment Maintenance	297.75	525.00	-227.25	56.71%	3,788.52	4,915.00	-1,126.48	77.08%
6-2330 · Freight & Shipping	403.83	250.00	153.83	161.53%	1,790.62	2,250.00	-459.38	79.58%
6-2340 · Hazardous Waste Removal	75.00	0.00	75.00	100.0%	370.00	850.00	-480.00	43.53%
6-2350 · Small Tools	71.32	400.00	-328.68	17.83%	4,017.73	3,600.00	417.73	111.6%
6-2360 · Supplies	-685.42	0.00	-685.42	100.0%	-2,630.23	0.00	-2,630.23	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	750.00	-750.00	0.0%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	869.23	1,125.00	-255.77	77.27%
6-2390 · Utilities	98.94	95.00	3.94	104.15%	894.54	861.00	33.54	103.9%
6-2400 · Warranty Parts	70.06	150.00	-79.94	46.71%	687.04	1,350.00	-662.96	50.89%
Total 6-2000 · Service Dept Expenses	9,846.70	10,083.00	-236.30	97.66%	76,512.47	96,437.00	-19,924.53	79.34%
Total Expense	9,846.70	10,083.00	-236.30	97.66%	76,512.47	96,437.00	-19,924.53	79.34%
Net Ordinary Income	29,592.89	28,105.00	1,487.89	105.29%	295,854.19	239,387.00	56,467.19	123.59%
Net Income	29,592.89	28,105.00	1,487.89	105.29%	295,854.19	239,387.00	56,467.19	123.59%

Previous Year Comparison	Dec 21				Apr - Dec 21			
	Dec 21	Dec 20	\$ Change	% Change	Apr - Dec 21	Apr - Dec 20	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	57,998.50	42,403.19	15,595.31	36.78%	591,994.38	395,282.57	196,711.81	49.77%
Total Income	57,998.50	42,403.19	15,595.31	36.78%	591,994.38	395,282.57	196,711.81	49.77%
Cost of Goods Sold								
5-2000 · Service Dept COGS	18,558.91	7,623.43	10,935.48	143.45%	219,627.72	136,011.03	83,616.69	61.48%
Total COGS	18,558.91	7,623.43	10,935.48	143.45%	219,627.72	136,011.03	83,616.69	61.48%
Gross Profit	39,439.59	34,779.76	4,659.83	13.4%	372,366.66	259,271.54	113,095.12	43.62%
Expense								
6-2000 · Service Dept Expenses	9,846.70	8,543.58	1,303.12	15.25%	76,512.47	69,603.31	6,909.16	9.93%
Total Expense	9,846.70	8,543.58	1,303.12	15.25%	76,512.47	69,603.31	6,909.16	9.93%
Net Ordinary Income	29,592.89	26,236.18	3,356.71	12.79%	295,854.19	189,668.23	106,185.96	55.99%
Net Income	29,592.89	26,236.18	3,356.71	12.79%	295,854.19	189,668.23	106,185.96	55.99%

Washburn Marina Ship Store Budget vs. Actual December 2021

Budget v Actual	Dec 21				Apr - Dec 21			
	Dec 21	Budget	\$ Over Budget	% of Budget	Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	0.00	0.00	0.00	0.0%	2,663.57	3,000.00	-336.43	88.79%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,637.94	1,350.00	287.94	121.33%
4-3130 · Marine Supplies	1,662.45	2,000.00	-337.55	83.12%	77,317.25	88,000.00	-10,682.75	87.86%
4-3140 · Personal Items	0.00	0.00	0.00	0.0%	3,191.70	4,200.00	-1,008.30	75.99%
4-3150 · Special Orders	4,686.62	1,000.00	3,686.62	468.66%	50,909.09	25,000.00	25,909.09	203.64%
Total 4-3100 · Store Sales	6,349.07	3,000.00	3,349.07	211.64%	135,719.55	121,550.00	14,169.55	111.66%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	11,718.09	12,000.00	-281.91	97.65%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	47,627.01	49,500.00	-1,872.99	96.22%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,213.45	2,130.00	-916.55	56.97%
Total 4-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	60,558.55	63,630.00	-3,071.45	95.17%
Total 4-3000 · Ship Store Income	6,349.07	3,000.00	3,349.07	211.64%	196,278.10	185,180.00	11,098.10	105.99%
Total Income	6,349.07	3,000.00	3,349.07	211.64%	196,278.10	185,180.00	11,098.10	105.99%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	0.00	0.00	0.00	0.0%	1,742.20	2,400.00	-657.80	72.59%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	1,428.20	1,013.00	415.20	140.99%
5-3130 · Marine Supplies	726.58	1,300.00	-573.42	55.89%	55,268.40	57,200.00	-1,931.60	96.62%
5-3140 · Personal Items	0.00	0.00	0.00	0.0%	1,503.62	3,192.00	-1,688.38	47.11%
5-3150 · Special Orders	4,885.42	700.00	4,185.42	697.92%	39,759.13	17,500.00	22,259.13	227.2%
Total 5-3100 · Store Sales	5,612.00	2,000.00	3,612.00	280.6%	99,701.55	81,305.00	18,396.55	122.63%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	8,794.48	9,600.00	-805.52	91.61%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	36,371.15	39,600.00	-3,228.85	91.85%
Total 5-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	45,165.63	49,200.00	-4,034.37	91.8%
Total 5-3000 · Ship Store COGS	5,612.00	2,000.00	3,612.00	280.6%	144,867.18	130,505.00	14,362.18	111.01%
Total COGS	5,612.00	2,000.00	3,612.00	280.6%	144,867.18	130,505.00	14,362.18	111.01%
Gross Profit	737.07	1,000.00	-262.93	73.71%	51,410.92	54,675.00	-3,264.08	94.03%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	196.00	1,718.00	-1,522.00	11.41%	30,198.33	35,009.00	-4,810.67	86.26%
6-3120 · FICA/Medicare	37.02	181.00	-143.98	20.45%	2,484.47	3,036.00	-551.53	81.83%
6-3130 · Unemployment Compensation	0.75	0.00	0.75	100.0%	147.80	395.00	-247.20	37.42%
6-3140 · Workers Compensation	18.05	316.00	-297.95	5.71%	1,198.75	2,844.00	-1,645.25	42.15%
Total 6-3100 · Wages & Taxes	251.82	2,215.00	-1,963.18	11.37%	34,029.35	41,284.00	-7,254.65	82.43%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	233.00	-233.00	0.0%	917.40	932.00	-14.60	98.43%

Washburn Marina Ship Store Budget vs. Actual December 2021

Budget v Actual	Dec 21				Apr - Dec 21			
	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	162.00	417.00	-255.00	38.85%	1,620.00	3,753.00	-2,133.00	43.17%
6-3230 · Health Insurance	4.70	300.00	-295.30	1.57%	42.30	2,700.00	-2,657.70	1.57%
6-3240 · Retirement Plan	9.72	159.00	-149.28	6.11%	828.79	1,511.00	-682.21	54.85%
Total 6-3200 · Employee Benefits	176.42	1,109.00	-932.58	15.91%	3,408.49	8,896.00	-5,487.51	38.32%
6-3300 · Education & Training	66.95	250.00	-183.05	26.78%	66.95	250.00	-183.05	26.78%
6-3310 · Equipment/Maintenance	0.00	25.00	-25.00	0.0%	1,786.32	225.00	1,561.32	793.92%
6-3320 · Freight/Shipping	15.05	100.00	-84.95	15.05%	1,635.06	1,600.00	35.06	102.19%
6-3330 · Supplies	40.47	0.00	40.47	100.0%	657.93	600.00	57.93	109.66%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	239.25	600.00	-360.75	39.88%
6-3360 · Utilities	98.94	91.00	7.94	108.73%	894.52	833.00	61.52	107.39%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	87.42	0.00	87.42	100.0%
Total 6-3000 · Ship Store Expenses	649.65	3,790.00	-3,140.35	17.14%	42,805.29	54,288.00	-11,482.71	78.85%
Total Expense	649.65	3,790.00	-3,140.35	17.14%	42,805.29	54,288.00	-11,482.71	78.85%
Net Ordinary Income	87.42	-2,790.00	2,877.42	-3.13%	8,605.63	387.00	8,218.63	2,223.68%
Net Income	87.42	-2,790.00	2,877.42	-3.13%	8,605.63	387.00	8,218.63	2,223.68%

Previous Year Comparison	Dec 21 vs Dec 20				Apr - Dec 21 vs Apr - Dec 20			
	Dec 21	Dec 20	\$ Change	% Change	Apr - Dec 21	Apr - Dec 20	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	6,349.07	2,189.23	4,159.84	190.01%	196,278.10	146,635.21	49,642.89	33.86%
Total Income	6,349.07	2,189.23	4,159.84	190.01%	196,278.10	146,635.21	49,642.89	33.86%
Cost of Goods Sold								
5-3000 · Ship Store COGS	5,612.00	1,143.73	4,468.27	390.68%	144,867.18	97,164.79	47,702.39	49.09%
Total COGS	5,612.00	1,143.73	4,468.27	390.68%	144,867.18	97,164.79	47,702.39	49.09%
Gross Profit	737.07	1,045.50	-308.43	-29.5%	51,410.92	49,470.42	1,940.50	3.92%
Expense								
6-3000 · Ship Store Expenses	649.65	3,930.32	-3,280.67	-83.47%	42,805.29	46,587.64	-3,782.35	-8.12%
Total Expense	649.65	3,930.32	-3,280.67	-83.47%	42,805.29	46,587.64	-3,782.35	-8.12%
Net Ordinary Income	87.42	-2,884.82	2,972.24	103.03%	8,605.63	2,882.78	5,722.85	198.52%
Net Income	87.42	-2,884.82	2,972.24	103.03%	8,605.63	2,882.78	5,722.85	198.52%

Washburn Marina General Expenses Budget vs. Actual December 2021

Budget v Actual	Dec 21				Apr - Dec 21			
	Dec 21	Budget	\$ Over Budget	% of Budget	Apr - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,486.31	9,295.00	191.31	102.06%	91,306.72	89,627.00	1,679.72	101.87%
6-4120 · Repair/Maintenance Wages	1,790.63	2,602.00	-811.37	68.82%	31,931.36	30,455.00	1,476.36	104.85%
6-4130 · FICA/Medicare	-86.27	977.00	-1,063.27	-8.83%	9,991.81	9,622.00	369.81	103.84%
6-4140 · Unemployment Compensation	-27.90	0.00	-27.90	100.0%	377.78	805.00	-427.22	46.93%
6-4150 · Workers Compensation	245.95	365.00	-119.05	67.38%	4,326.13	3,351.00	975.13	129.1%
Total 6-4100 · Wages & Taxes	11,408.72	13,239.00	-1,830.28	86.18%	137,933.80	133,860.00	4,073.80	103.04%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	280.00	221.00	59.00	126.7%	1,349.40	884.00	465.40	152.65%
6-4220 · Personal Time Compensation	162.00	218.00	-56.00	74.31%	2,838.03	1,962.00	876.03	144.65%
6-4230 · Health Insurance	648.64	1,630.00	-981.36	39.79%	12,416.90	14,670.00	-2,253.10	84.64%
6-4240 · Retirement Plan	307.15	383.00	-75.85	80.2%	3,009.97	3,389.00	-379.03	88.82%
Total 6-4200 · Employee Benefits	1,397.79	2,452.00	-1,054.21	57.01%	19,614.30	20,905.00	-1,290.70	93.83%
6-4300 · Advertising & Marketing	377.69	715.00	-337.31	52.82%	10,216.37	8,590.00	1,626.37	118.93%
6-4310 · Contract Services	0.00	38.00	-38.00	0.0%	348.81	342.00	6.81	101.99%
6-4320 · Donations	700.00	1,250.00	-550.00	56.0%	1,400.00	1,400.00	0.00	100.0%
6-4330 · Education & Training	194.65	767.00	-572.35	25.38%	1,527.93	2,303.00	-775.07	66.35%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	279.41	200.00	79.41	139.71%
6-4350 · Insurance	1,802.50	1,750.00	52.50	103.0%	14,537.22	14,550.00	-12.78	99.91%
6-4370 · License/Permit/Fee/Dues/Subscr	680.00	350.00	330.00	194.29%	2,629.61	2,375.00	254.61	110.72%
6-4380 · Office Supplies/Postage	4.30	175.00	-170.70	2.46%	1,447.57	1,575.00	-127.43	91.91%
6-4390 · Professional Services	0.00	250.00	-250.00	0.0%	3,078.43	4,050.00	-971.57	76.01%
6-4400 · Service Charges	2,757.51	1,800.00	957.51	153.2%	17,906.65	15,850.00	2,056.65	112.98%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	455.22	900.00	-444.78	50.58%
6-4420 · Travel/Lodging/Miles	0.00	250.00	-250.00	0.0%	0.00	500.00	-500.00	0.0%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	156.11	350.00	-193.89	44.6%
6-4440 · Utilities	264.09	277.00	-12.91	95.34%	2,397.61	2,493.00	-95.39	96.17%
6-4450 · Misc Expenses	80.54	100.00	-19.46	80.54%	666.30	900.00	-233.70	74.03%
6-4460 · Purchases Discount	-37.69	-50.00	12.31	75.38%	-416.23	-450.00	33.77	92.5%
Total 6-4000 · General Expenses	19,630.10	23,488.00	-3,857.90	83.58%	214,179.11	210,693.00	3,486.11	101.66%
Total Expense	19,630.10	23,488.00	-3,857.90	83.58%	214,179.11	210,693.00	3,486.11	101.66%
Net Ordinary Income	-19,630.10	-23,488.00	3,857.90	83.58%	-214,179.11	-210,693.00	-3,486.11	101.66%
Net Income	-19,630.10	-23,488.00	3,857.90	83.58%	-214,179.11	-210,693.00	-3,486.11	101.66%

Previous Year Comparison	Dec 21				Apr - Dec 21			
	Dec 21	Dec 20	\$ Change	% Change	Apr - Dec 21	Apr - Dec 20	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	19,630.10	20,087.48	-457.38	-2.28%	214,179.11	196,513.98	17,665.13	8.99%
Total Expense	19,630.10	20,087.48	-457.38	-2.28%	214,179.11	196,513.98	17,665.13	8.99%
Net Ordinary Income	-19,630.10	-20,087.48	457.38	2.28%	-214,179.11	-196,513.98	-17,665.13	-8.99%
Net Income	-19,630.10	-20,087.48	457.38	2.28%	-214,179.11	-196,513.98	-17,665.13	-8.99%

Washburn Marina Revenue - Draw Report December 2021

	<u>Dec 21</u>	<u>Apr - Dec 21</u>
9-1100 - Draws from City	-72,969.41	-890,076.43
9-2100 - Revenues Paid to City	174,785.24	1,230,570.94
	<u>101,815.83</u>	<u>340,494.51</u>
Revenues Paid to City Detail		
Operating Revenue		1,082,623.68
Maintenance Fees-2021		147,947.26
Total		<u>1,230,570.94</u>

From: Michelle Shrider <michelle@washburnmarina.com>
Sent: Wednesday, December 22, 2021 10:37 AM
To: Scott Kluver; 'Carl Broberg'
Subject: Heater Install/Roof

Greetings:

I spoke with Cady Plumbing in an attempt to get details on what is involved in the roof portion of the install. He won't know until he gets to the installation. There may be nothing if they are able to use the existing exhaust pipe.

Sincerely,
Michelle Shrider, CMM
Washburn Marina, Gen'l Mgr.
Marina Management, Inc. Pres.
1 Marina Drive
Washburn, WI 54891
715-373-5050
www.washburnmarina.com

*Live Webcam at the Marina – [Click Here](#)
Join us on [Facebook](#)*

From: Carl Broberg <crbroberg@centurytel.net>
Sent: Thursday, January 6, 2022 4:54 PM
To: Chad Scott
Cc: Scott Kluver
Subject: Washburn Harbor Commission Pier 4 Project
Attachments: Spectrum Aquatics Trek BP 400 Lift_20220106_0001.pdf; Aqua Creek Products Scout Excel Lift_20220106_0001.pdf; Proposed Location of ADA Lift Pier 4_20220106_0001.pdf

Chad:

Attached is the proposed location of the ADA Chair Lift and two of the chair options we identified. We were not able to get much information from "Aqua Creek" and was referred to their local distributor who did not answer their phone nor return messages. One concern we have is providing power or battery recharging to these units.

The entire project could include the following:

1. Adding two additional 32' fingers.
2. Improving the mooring of the floating dock to better accommodate the winter ice.
3. Add an ADA approved chair lift to allow entry/exit between the dock and various boat at the boat ramp.
4. Paddle craft launch/recovery device on the North side of the dock.

Our next Harbor Commission meeting is January 19th. We would like to have a design proposal for this meeting. Please copy our City Administrator, Scott Kluver on all communication and send your proposal via email or USPS to his attention at:

City of Washburn
119 Washington Avenue
P.O. Box 638
Washburn, WI 54891

Please feel free to contact me if you need additional information or have any questions.

Thank You,
Carl Broberg
Washburn Harbor Commission