

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



715-373-6160
715-373-6161
FAX 715-373-6148

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, March 16, 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/89733808287?pwd=RWI4b0hZWlVnbHZ4L1Z6VIJUSDBpdz09> or by calling 1 (877) 853-5247 (Toll Free) and entering Webinar ID: **897 3380 8287** and using passcode **043224** 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 February 16, 2022 Meeting
- C. Public Comments/Member Comments
- D. Treasurer's Report
 - 1. Payment of Invoices
- E. Slip Transfers –
 - 1. Slip #42 Bischoff/Beeksma
 - 2. Slip #72 Kirchhoff/Hafner
- F. Marina Manager's Report
 - 1. February Financial Report
- G. Update on the Following Projects/Items
 - 1. Service Bay Heater
 - 2. Travelift Tire Replacement
 - 3. Bulkhead Wall Bumper Replacement/Ice Shield Replacement
- H. Adjourn

February 16, 2022

HARBOR COMMISSION MEETING

5:30 P.M.

WASHBURN CITY HALL - 119 N WASHINGTON AVENUE

Commission Members Present: President Carl Broberg; Rodger Reiswig; Nick Suminski; Candace Kolenda; Caroline Nelson; Matt Crowell; Rick Gruebele via Zoom

Commission Members Absent: None.

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

Guest: Karen Spears-Novachek

Call to Order – President Broberg called the meeting to order at 5:30 p.m.

Approval of Minutes of the January 19, 2022 Meeting – Reiswig moved, and Nelson seconded, to approve and place on file the January 19, 2022 meeting minutes. Motion carried 7-0.

Public/Member Comment – None.

Treasurer's Report – Kolenda moved, and Suminski seconded to accept and place on file the Marina Operating reports. Motion carried 7-0.

1. **Payment of Invoices** – Kolenda moved, and Crowell seconded to approve an invoice from Wisconsin Commercial Ports Association for 2022 dues in the amount of \$250.00. Motion carried 7-0. Suminski moved, and Crowell seconded to approve an invoice from Black Warrior Marine LLC for diving costs in the amount of \$900.00. Motion carried 7-0. Reiswig moved, and Kolenda seconded to approve an invoice from Wisconsin Harbor Towns Association for half of 2022 dues in the amount of \$250.00. Motion carried 7-0.

Slip Transfers – None.

Marina Manager's Report:

1. **January Financial Report** – Shrider reported that the marina and service department are very busy. Revenues are exceeding budget. Suminski moved, and Kolenda seconded to place the report on file. Motion carried 7-0.

Update on the Following Projects/Items:

1. **Service Bay Heater** – Parts have arrived, Cady Plumbing and Heating will be installing March 2-3. The current exhaust may be reusable.
2. **Store Window** – Ordered with a June delivery date.
3. **Travelift Tire Replacement** – Two sets of tires are off and in Superior. The mechanic is currently out with Covid therefore return will be delayed. Split rims require a specific skill set, and Michelle is waiting to make sure they can do the work.

4. **Bulkhead Wall Bumper Replacement** – Bumpers were replaced February 16. The missing section of the ice shield is still in fabrication, with an anticipated completion of next week. Several 20-foot timbers need to be replaced, but 20 foot timbers are hard to come by so 10-foot sections will be ordered for the replacement.
5. **Marina Service Doors Replacement** – Currently in Duluth but will wait for delivery until outdoor temperatures are warmer. Ratliff Construction will be doing delivery and installation. Shrider requested that the locks be rekeyed to match the current system. Ashland Lock and Key will be contacted.
6. **Pier 4 Engineering** – Engineer planned to assess anchoring system but will need to wait until snow and ice melts.

Discussion and Action on Renewal of Commercial Dock Usage Agreement with Nelson Construction, Inc. - Suminski moved, and Kolenda seconded to approve the agreement with Nelson Construction. Motion carried 7-0.

Discussion and Action on 2022/23 Marina Budget – Shrider reported this budget was particularly challenging, due to lows and highs in the past two years. Employee obtention and retention is a national challenge. Wage increases and expenses are up. Guest dockage and slips are anticipated to be at full capacity. Utility increases are expected. Broberg questioned the reattachment of the floats on Pier 4. Shrider understands that Pier Genius will be responsible for the repair. Suminski asked if repairing floats on a rotating basis is feasible. Shrider plans to address them as they fail but it is an ongoing project. Kolenda asked for clarification on purchasing additional floats. Suminski questioned the hiring of assistance for the float repair as part of the marina manager budget. Shrider stated that the larger floats require two people, and the amount historically has been reimbursed by the Commission. Suminski asked for clarification on the revenue totals. Shrider stated that the numbers are conservative. Kluver inquired about the overall revenue due to increased usage and how that translates to increased rental fees. Shrider clarified that rental fees have increased 3-5%. Crowell stated the current bottom line appears lower than the historical average. Kolenda concurred. Shrider reiterated that the budget is lower than the actual anticipated amount. Crowell stated concerns on the decreased revenue and the increased expenses in this budget. Shrider stated the gross profits shows a continued increase. Broberg questioned Pier 4 increase usage and budgeted gross revenue. Shrider stated guest dockage revenue pays 50% to the Commission annually. Shrider described the billable labor and non-billable labor rate in the service department. Suminski asked about work already in queue and Shrider noted service is booked through the spring and early summer; summer months are reactionary with five full-time service technicians. Broberg reiterated concern on discrepancy between increased expenses and decreased revenue. Shrider stated wages are up for the store attendants, so this category is budgeted very conservatively. Kluver asked about marketing and boat shows. Shrider has money budgeted for boat show but is unsure on its effectiveness and expressed concern about digital outreach. Reiswig moved, and Gruebele seconded to approve the budget as presented. Suminski suggested reviewing additional details, Crowell concurred. Suminski reiterated concern on discrepancy between increased expenses and decreased revenue. Shrider reiterated that the budget is conservative and would rather exceed expectations than fall short at the end of the year. Broberg noted the preference to be closer to actual revenues and expenses for more realistic views. Kolenda stated that a budget should be built on accuracy. Crowell noted as a reader the budget looks to be deficient comparative to previous years. Motion on the floor to approve the budget as presented for the year 2022-23. Budget is approved as presented. Motion carried 7-0.

Other Business as approved – None.

Adjourn – Broberg stated the agenda items have been completed and adjourned the meeting at 7:19 p.m.

Respectfully Submitted,
Arianna Austin
Administrative Assistant

Marina Operating Account 2022

12/31/2021 Balance Carried Forward		271,043.20
3-Jan Ck# 897	Washburn Marina	-15,201.00
7-Jan CK# 898	Washburn Marina	-15,201.00
14-Jan	Deposit	75,720.08
14-Jan Ck# 899	Washburn Marina	-23,736.00
18-Jan	Deposit	10,809.61
21-Jan Ck# 900	Washburn Marina	-18,064.80
28-Jan	Deposit	23,562.17
31-Jan	Deposit	4,572.96
31-Jan	Interest	2.41
1-Feb Ck# 901	Washburn Marina	-14,115.00
4-Feb Ck# 902	Washburn Marina	-14,115.00
11-Feb	Deposit	42,665.06
14-Feb Ck#903	Washburn Marina	-14,114.00
18-Feb Ck# 904	Washburn Marina	-14,114.00
	Sales tax	-4,484.97
18-Feb	Deposit	20,853.54
25-Feb	Deposit	33,938.59
28-Feb	Interest	2.44
1-Mar Ck# 905	Washburn Marina	-13,875.00
4-Mar	Deposit	5,150.16
4-Mar Ck# 906	Washburn Marina	-13,873.00

Balance as of 3/7/2022

327,426.45

Harbor Pass Book - 2022

12/31/2021 Balance Carried Forward

\$482,751.38

17-Jan Chamber Dues	-85.00
31-Jan Deposit Slip #27 Transfer	100.00
31-Jan Interest	12.30
24-Feb Trust Fund Loan	-18,381.46
24-Feb January Payroll	-612.51
January Fringe	-49.02
Pomp's Tire	-18,950.72
Black Warrior Marine	-900.00
Wisconsin Commercial Ports	-250.00
28-Feb Interest	10.95

Balance as of 3/7/22

\$443,645.92



P.O. Box 482
Washburn, WI 54891

NOTIFICATION OF PENDING SLIP ASSIGNMENT

Date of Offer: February 28th, 2022

Slip Description: Pier 1, Slip #042, Size: 17' x 42'

Offered Price: \$18,000

Terms:

Maintenance Fees Due by Buyer: \$0

Slip Rental Proceeds Due to Buyer: \$0

Registration Fees Paid by: Buyer

Seller: Bradley Bischoff

Buyer: Patrick Beeksma

Transfer Processed by: Washburn Marina

RESPONSE REQUIRED BY: March 16th, 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



P.O. Box 482
Washburn, WI 54891

NOTIFICATION OF PENDING SLIP ASSIGNMENT

Date of Offer: February 10th, 2022
Slip Description: Pier 2, Slip #72, Size:15 x 32
Offered Price: \$14,000

Terms:

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

Seller: Craig Kirchhoff

Buyer: Kenneth R. Hafner & Darlene D. Hafner

Transfer Processed by: Washburn Marina

RESPONSE REQUIRED BY: February 16th, 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 February 28, 2022

	Feb 28, 22		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	-7,050.94	2-1100 · Accounts Payable	9,963.77
1-1120 · Petty Cash	200.00	Total Accounts Payable	9,963.77
Total 1-1100 · Cash	-6,850.94	Credit Cards	
Total Checking/Savings	-6,850.94	2-1110 · Credit Card Payable	9,399.38
Accounts Receivable		Total Credit Cards	9,399.38
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	16,831.53	2-1300 · Payroll Liabilities	
Total 1-1200 · Accounts Receivable	16,831.53	2-1310 · Employee Health Benefits	317.96
Total Accounts Receivable	16,831.53	2-1320 · Unemployment Comp Tax	283.18
Other Current Assets		2-1330 · State Withholding	934.90
1-1300 · Ship Store Inventory		Total 2-1300 · Payroll Liabilities	1,536.04
1-1311 · Clothing	272.94	2-1400 · Tax Liabilities	
1-1313 · Marine Supplies	56,888.05	2-1410 · Sales Tax Payable	2,844.76
1-1314 · Personal Items	1,520.09	Total 2-1400 · Tax Liabilities	2,844.76
1-1316 · Diesel Fuel	1,671.21	2-1500 · Other Liabilities	
1-1317 · Gasoline	2,706.47	2-1520 · Deferred Unearned Revenue	
1-1318 · Service Parts	430.42	2-1522 · Gift Certificates Outstanding	292.88
1-1319 · Slow Moving Contra	935.22	2-1523 · Haul Out, Storage, Launch	60,029.68
Total 1-1300 · Ship Store Inventory	64,424.40	Total 2-1520 · Deferred Unearned Revenue	60,322.56
1-1330 · Notes Receivable	0.04	2-1530 · Refundable Deposits	4,070.30
1-1340 · Prepaid Expenses	25,881.16	Total 2-1500 · Other Liabilities	64,392.86
12000 · Undeposited Funds	4,330.07	Total Other Current Liabilities	68,773.66
Total Other Current Assets	94,635.67	Total Current Liabilities	88,136.81
Total Current Assets	104,616.26	Total Liabilities	88,136.81
Fixed Assets		Equity	
1-2100 · Furniture, Fixtures, Equipment	4,202.27	3-3000 · Retained Earnings	-35,752.99
Total Fixed Assets	4,202.27	Net Income	56,434.71
TOTAL ASSETS	108,818.53	Total Equity	20,681.72
		TOTAL LIABILITIES & EQUITY	108,818.53

Washburn Marina
Washburn Marina Budget vs. Actual
February 2022

ACTUAL V BUDGET					Apr '21 - Feb 22			
	Feb 22	Budget	\$ Over Budget	% of Budget	Apr '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,894.94	500.00	2,394.94	578.99%	291,018.54	241,000.00	50,018.54	120.76%
4-2000 · Service Dept Income	44,582.48	46,079.00	-1,496.52	96.75%	711,638.86	580,682.00	130,956.86	122.55%
4-3000 · Ship Store Income	3,239.37	3,500.00	-260.63	92.55%	202,162.80	192,180.00	9,982.80	105.2%
Total Income	50,716.79	50,079.00	637.79	101.27%	1,204,820.20	1,013,862.00	190,958.20	118.84%
Cost of Goods Sold								
5-2000 · Service Dept COGS	19,801.77	16,420.00	3,381.77	120.6%	271,886.43	179,961.00	91,925.43	151.08%
5-3000 · Ship Store COGS	2,361.35	2,275.00	86.35	103.8%	148,892.35	135,055.00	13,837.35	110.25%
Total COGS	22,163.12	18,695.00	3,468.12	118.55%	420,778.78	315,016.00	105,762.78	133.57%
Gross Profit	28,553.67	31,384.00	-2,830.33	90.98%	784,041.42	698,846.00	85,195.42	112.19%
Expense								
6-1000 · Facility Expenses	4,877.59	3,800.00	1,077.59	128.36%	48,445.09	49,775.00	-1,329.91	97.33%
6-2000 · Service Dept Expenses	7,682.46	9,220.00	-1,537.54	83.32%	94,167.18	118,192.00	-24,024.82	79.67%
6-3000 · Ship Store Expenses	738.08	3,495.00	-2,756.92	21.12%	44,277.69	61,423.00	-17,145.31	72.09%
6-4000 · General Expenses	21,310.80	21,247.00	63.80	100.3%	256,330.64	254,486.00	1,844.64	100.73%
Total Expense	34,608.93	37,762.00	-3,153.07	91.65%	443,220.60	483,876.00	-40,655.40	91.6%
Net Ordinary Income	-6,055.26	-6,378.00	322.74	94.94%	340,820.82	214,970.00	125,850.82	158.54%
Net Income	-6,055.26	-6,378.00	322.74	94.94%	340,820.82	214,970.00	125,850.82	158.54%

PREVIOUS YEAR COMPARISON					Apr '21 - Feb 22				Apr '20 - Feb 21			
	Feb 22	Feb 21	\$ Change	% Change	Apr '21 - Feb 22	Apr '20 - Feb 21	\$ Change	% Change	Apr '21 - Feb 22	Apr '20 - Feb 21	\$ Change	% Change
Ordinary Income/Expense												
Income												
4-1000 · Facility Income	2,894.94	2,005.79	889.15	44.33%	291,018.54	259,834.64	31,183.90	12.0%	291,018.54	259,834.64	31,183.90	12.0%
4-2000 · Service Dept Income	44,582.48	124,823.14	-80,240.66	-64.28%	711,638.86	557,396.30	154,242.56	27.67%	711,638.86	557,396.30	154,242.56	27.67%
4-3000 · Ship Store Income	3,239.37	-578.17	3,817.54	660.28%	202,162.80	154,505.21	47,657.59	30.85%	202,162.80	154,505.21	47,657.59	30.85%
Total Income	50,716.79	126,250.76	-75,533.97	-59.83%	1,204,820.20	971,736.15	233,084.05	23.99%	1,204,820.20	971,736.15	233,084.05	23.99%
Cost of Goods Sold												
5-2000 · Service Dept COGS	19,801.77	96,740.33	-76,938.56	-79.53%	271,886.43	238,653.73	33,232.70	13.93%	271,886.43	238,653.73	33,232.70	13.93%
5-3000 · Ship Store COGS	2,361.35	730.24	1,631.11	223.37%	148,892.35	104,046.52	44,845.83	43.1%	148,892.35	104,046.52	44,845.83	43.1%
Total COGS	22,163.12	97,470.57	-75,307.45	-77.26%	420,778.78	342,700.25	78,078.53	22.78%	420,778.78	342,700.25	78,078.53	22.78%
Gross Profit	28,553.67	28,780.19	-226.52	-0.79%	784,041.42	629,035.90	155,005.52	24.64%	784,041.42	629,035.90	155,005.52	24.64%
Expense												
6-1000 · Facility Expenses	4,877.59	4,365.97	511.62	11.72%	48,445.09	43,333.10	5,111.99	11.8%	48,445.09	43,333.10	5,111.99	11.8%
6-2000 · Service Dept Expenses	7,682.46	7,497.35	185.11	2.47%	94,167.18	86,505.55	7,661.63	8.86%	94,167.18	86,505.55	7,661.63	8.86%
6-3000 · Ship Store Expenses	738.08	2,691.07	-1,952.99	-72.57%	44,277.69	54,076.13	-9,798.44	-18.12%	44,277.69	54,076.13	-9,798.44	-18.12%
6-4000 · General Expenses	21,310.80	20,156.75	1,154.05	5.73%	256,330.64	239,506.36	16,824.28	7.03%	256,330.64	239,506.36	16,824.28	7.03%
Total Expense	34,608.93	34,711.14	-102.21	-0.29%	443,220.60	423,421.14	19,799.46	4.68%	443,220.60	423,421.14	19,799.46	4.68%
Net Ordinary Income	-6,055.26	-5,930.95	-124.31	-2.1%	340,820.82	205,614.76	135,206.06	65.76%	340,820.82	205,614.76	135,206.06	65.76%
Net Income	-6,055.26	-5,930.95	-124.31	-2.1%	340,820.82	205,614.76	135,206.06	65.76%	340,820.82	205,614.76	135,206.06	65.76%

Washburn Marina Washburn Marina Budget vs. Actual February 2022

ACTUAL V BUDGET					Apr '21 - Feb			
	Feb 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	0.00	0.00	0.00	0.0%	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%	125,191.20	101,000.00	24,191.20	123.95%
4-1400 · Misc Services	569.94	500.00	69.94	113.99%	8,315.97	5,500.00	2,815.97	151.2%
Total 4-1000 · Facility Income	2,894.94	500.00	2,394.94	578.99%	291,018.54	241,000.00	50,018.54	120.76%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	8,452.50	10,479.00	-2,026.50	80.66%	42,395.00	82,868.00	-40,473.00	51.16%
4-2112 · Fiberglass-Woodwork	14,671.25	16,067.00	-1,395.75	91.31%	122,279.79	120,651.00	1,628.79	101.35%
4-2113 · Mechanical	9,606.76	6,986.00	2,620.76	137.51%	182,816.87	106,660.00	76,156.87	171.4%
4-2114 · Rigging	0.00	1,397.00	-1,397.00	0.0%	27,251.25	18,402.00	8,849.25	148.09%
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	32,730.51	34,929.00	-2,198.49	93.71%	512,688.46	459,782.00	52,906.46	111.51%
4-2200 · Materials	11,272.11	11,000.00	272.11	102.47%	129,903.90	86,500.00	43,403.90	150.18%
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	579.86	250.00	329.86	231.94%	20,144.80	19,500.00	644.80	103.31%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-1,100.00	1,100.00	0.0%
Total 4-2000 · Service Dept Income	44,582.48	46,079.00	-1,496.52	96.75%	711,638.86	580,682.00	130,956.86	122.55%
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	1,822.92	3,500.00	-1,677.08	52.08%	81,320.67	95,000.00	-13,679.33	85.6%
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	1,416.45	0.00	1,416.45	100.0%	52,799.85	25,000.00	27,799.85	211.2%
Total 4-3100 · Store Sales	3,239.37	3,500.00	-260.63	92.55%	141,613.73	128,550.00	13,063.73	110.16%
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%	1,203.97	2,130.00	-926.03	56.52%
Total 4-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	60,549.07	63,630.00	-3,080.93	95.16%
Total 4-3000 · Ship Store Income	3,239.37	3,500.00	-260.63	92.55%	202,162.80	192,180.00	9,982.80	105.2%
Total Income	50,716.79	50,079.00	637.79	101.27%	1,204,820.20	1,013,862.00	190,958.20	118.84%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,603.35	2,093.00	-489.65	76.61%	8,671.36	15,773.00	-7,101.64	54.98%
5-2112 · Fiberglass-Woodworking	3,529.43	3,662.00	-132.57	96.38%	33,848.97	36,423.00	-2,574.03	92.93%
5-2113 · Mechanical	4,610.80	2,267.00	2,343.80	203.39%	41,986.86	22,913.00	19,073.86	183.25%

Washburn Marina Washburn Marina Budget vs. Actual February 2022

ACTUAL V BUDGET								
	Feb 22	Budget	\$ Over Budget	% of Budget	Apr '21 - Feb 22	Budget	\$ Over Budget	% of Budget
5-2114 · Rigging	11.59	349.00	-337.41	3.32%	4,894.53	4,068.00	826.53	120.32%
Total 5-2110 · Billable Hourly Labor	9,755.17	8,371.00	1,384.17	116.54%	89,401.72	79,177.00	10,224.72	112.91%
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	0.00	349.00	-349.00	0.0%	2,273.62	4,981.00	-2,707.38	45.65%
Total 5-2120 · Unit Billed Services	0.00	349.00	-349.00	0.0%	30,977.66	25,834.00	5,143.66	119.91%
Total 5-2100 · Labor	9,755.17	8,720.00	1,035.17	111.87%	120,379.38	105,011.00	15,368.38	114.64%
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	10,046.60	7,700.00	2,346.60	130.48%	106,624.99	60,550.00	46,074.99	176.09%
Total 5-2000 · Service Dept COGS	19,801.77	16,420.00	3,381.77	120.6%	271,886.43	179,961.00	91,925.43	151.08%
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	1,081.94	2,275.00	-1,193.06	47.56%	57,546.89	61,750.00	-4,203.11	93.19%
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	1,279.41	0.00	1,279.41	100.0%	41,505.81	17,500.00	24,005.81	237.18%
Total 5-3100 · Store Sales	2,361.35	2,275.00	86.35	103.8%	103,726.72	85,855.00	17,871.72	120.82%
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	2,361.35	2,275.00	86.35	103.8%	148,892.35	135,055.00	13,837.35	110.25%
Total COGS	22,163.12	18,695.00	3,468.12	118.55%	420,778.78	315,016.00	105,762.78	133.57%
Gross Profit	28,553.67	31,384.00	-2,830.33	90.98%	784,041.42	698,846.00	85,195.42	112.19%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	170.06	500.00	-329.94	34.01%	9,588.74	9,225.00	363.74	103.94%
6-1120 · Buildings/Grounds	2,257.30	1,500.00	757.30	150.49%	18,109.54	17,700.00	409.54	102.31%
Total 6-1100 · Utilities	2,427.36	2,000.00	427.36	121.37%	27,698.28	26,925.00	773.28	102.87%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	1,372.00	0.00	1,372.00	100.0%	3,623.72	3,100.00	523.72	116.89%
6-1220 · Buildings/Grounds	1,078.23	1,300.00	-221.77	82.94%	17,123.09	14,250.00	2,873.09	120.16%
Total 6-1200 · Maintenance & Supplies	2,450.23	1,300.00	1,150.23	188.48%	20,746.81	17,350.00	3,396.81	119.58%
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	5,500.00	-5,500.00	0.0%
Total 6-1000 · Facility Expenses	4,877.59	3,800.00	1,077.59	128.36%	48,445.09	49,775.00	-1,329.91	97.33%
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,850.59	2,123.00	727.59	134.27%	28,801.56	30,534.00	-1,732.44	94.33%
6-2112 · Warranty/Credit	76.20	303.00	-226.80	25.15%	2,962.78	4,359.00	-1,396.22	67.97%
6-2113 · General Maintenance	603.36	607.00	-3.64	99.4%	4,638.83	8,726.00	-4,087.17	53.16%
Total 6-2110 · Non-Billable Salary & Wages	3,530.15	3,033.00	497.15	116.39%	36,403.17	43,619.00	-7,215.83	83.46%

Washburn Marina Washburn Marina Budget vs. Actual February 2022

ACTUAL V BUDGET					Apr '21 - Feb 22			
	Feb 22	Budget	\$ Over Budget	% of Budget	Budget	\$ Over Budget	% of Budget	
6-2120 · FICA/Medicare	1,044.47	1,110.00	-65.53	94.1%	12,957.60	12,765.00	192.60	101.51%
6-2130 · Unemployment Compensation	178.13	600.00	-421.87	29.69%	836.32	2,110.00	-1,273.68	39.64%
6-2140 · Workers Compensation	499.40	654.00	-154.60	76.36%	6,099.35	7,194.00	-1,094.65	84.78%
Total 6-2100 · Non-Billable Wages & Taxes	5,252.15	5,397.00	-144.85	97.32%	56,296.44	65,688.00	-9,391.56	85.7%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	4,643.08	3,912.00	731.08	118.69%
6-2220 · Personal Time Compensation	367.95	761.00	-393.05	48.35%	8,451.90	8,371.00	80.90	100.97%
6-2230 · Health Insurance	1,327.32	1,040.00	287.32	127.63%	8,562.17	11,440.00	-2,877.83	74.84%
6-2240 · Retirement Plan	289.84	435.00	-145.16	66.63%	2,844.39	5,003.00	-2,158.61	56.85%
Total 6-2200 · Employee Benefits	1,985.11	2,236.00	-250.89	88.78%	24,501.54	28,726.00	-4,224.46	85.29%
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	2,880.36	4,237.00	-1,356.64	67.98%
6-2320 · Equipment Maintenance	29.99	525.00	-495.01	5.71%	4,535.14	5,965.00	-1,429.86	76.03%
6-2330 · Freight & Shipping	718.31	250.00	468.31	287.32%	2,743.06	2,750.00	-6.94	99.75%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	929.30	850.00	79.30	109.33%
6-2350 · Small Tools	691.55	400.00	291.55	172.89%	4,776.71	4,400.00	376.71	108.56%
6-2360 · Supplies	-1,269.21	0.00	-1,269.21	100.0%	-5,336.63	0.00	-5,336.63	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	1,750.00	-1,750.00	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	99.99	95.00	4.99	105.25%	1,191.50	1,051.00	140.50	113.37%
6-2400 · Warranty Parts	7.90	150.00	-142.10	5.27%	780.53	1,650.00	-869.47	47.31%
Total 6-2000 · Service Dept Expenses	7,682.46	9,220.00	-1,537.54	83.32%	94,167.18	118,192.00	-24,024.82	79.67%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	518.50	1,951.00	-1,432.50	26.58%	31,002.83	38,445.00	-7,442.17	80.64%
6-3120 · FICA/Medicare	39.67	181.00	-141.33	21.92%	2,555.81	3,398.00	-842.19	75.22%
6-3130 · Unemployment Compensation	6.76	75.00	-68.24	9.01%	160.73	570.00	-409.27	28.2%
6-3140 · Workers Compensation	18.97	316.00	-297.03	6.0%	1,234.24	3,476.00	-2,241.76	35.51%
Total 6-3100 · Wages & Taxes	583.90	2,523.00	-1,939.10	23.14%	34,953.61	45,889.00	-10,935.39	76.17%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,045.40	1,398.00	-352.60	74.78%
6-3220 · Personal Time Compensation	0.00	417.00	-417.00	0.0%	1,620.00	4,587.00	-2,967.00	35.32%
6-3230 · Health Insurance	4.70	300.00	-295.30	1.57%	51.70	3,300.00	-3,248.30	1.57%
6-3240 · Retirement Plan	0.00	159.00	-159.00	0.0%	828.79	1,829.00	-1,000.21	45.31%
Total 6-3200 · Employee Benefits	4.70	876.00	-871.30	0.54%	3,545.89	11,114.00	-7,568.11	31.91%
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	66.95	250.00	-183.05	26.78%
6-3310 · Equipment/Maintenance	0.00	0.00	0.00	0.0%	1,786.32	250.00	1,536.32	714.53%
6-3320 · Freight/Shipping	3.00	5.00	-2.00	60.0%	1,667.56	1,705.00	-37.44	97.8%
6-3330 · Supplies	46.49	0.00	46.49	100.0%	739.22	600.00	139.22	123.2%
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	99.99	91.00	8.99	109.88%	1,191.47	1,015.00	176.47	117.39%
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	738.08	3,495.00	-2,756.92	21.12%	44,277.69	61,423.00	-17,145.31	72.09%
6-4000 · General Expenses								
6-4100 · Wages & Taxes								

Washburn Marina Washburn Marina Budget vs. Actual February 2022

ACTUAL V BUDGET					Apr '21 - Feb			
	Feb 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
6-4110 · Administration Wages	9,919.93	9,516.00	403.93	104.25%	110,131.78	108,217.00	1,914.78	101.77%
6-4120 · Repair/Maintenance Wages	2,688.95	2,823.00	-134.05	95.25%	36,326.96	35,658.00	668.96	101.88%
6-4130 · FICA/Medicare	964.59	977.00	-12.41	98.73%	11,810.58	11,576.00	234.58	102.03%
6-4140 · Unemployment Compensation	164.50	480.00	-315.50	34.27%	911.14	1,765.00	-853.86	51.62%
6-4150 · Workers Compensation	461.21	365.00	96.21	126.36%	5,232.91	4,081.00	1,151.91	128.23%
Total 6-4100 · Wages & Taxes	14,199.18	14,161.00	38.18	100.27%	164,413.37	161,297.00	3,116.37	101.93%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,717.40	1,326.00	391.40	129.52%
6-4220 · Personal Time Compensation	0.00	218.00	-218.00	0.0%	3,024.03	2,398.00	626.03	126.11%
6-4230 · Health Insurance	1,283.06	1,630.00	-346.94	78.72%	14,821.50	17,930.00	-3,108.50	82.66%
6-4240 · Retirement Plan	328.15	383.00	-54.85	85.68%	3,641.63	4,155.00	-513.37	87.65%
Total 6-4200 · Employee Benefits	1,611.21	2,231.00	-619.79	72.22%	23,204.56	25,809.00	-2,604.44	89.91%
6-4300 · Advertising & Marketing	211.69	115.00	96.69	184.08%	11,089.60	8,870.00	2,219.60	125.02%
6-4310 · Contract Services	31.87	38.00	-6.13	83.87%	439.49	418.00	21.49	105.14%
6-4320 · Donations	0.00	0.00	0.00	0.0%	1,400.00	1,400.00	0.00	100.0%
6-4330 · Education & Training	166.66	0.00	166.66	100.0%	1,861.25	2,470.00	-608.75	75.35%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	0.00	0.00	0.0%	279.41	225.00	54.41	124.18%
6-4350 · Insurance	1,802.50	1,750.00	52.50	103.0%	18,142.22	18,050.00	92.22	100.51%
6-4370 · License/Permit/Fee/Dues/Subscr	0.00	350.00	-350.00	0.0%	3,002.56	3,225.00	-222.44	93.1%
6-4380 · Office Supplies/Postage	397.16	175.00	222.16	226.95%	2,010.19	1,925.00	85.19	104.43%
6-4390 · Professional Services	205.00	1,000.00	-795.00	20.5%	3,516.38	5,150.00	-1,633.62	68.28%
6-4400 · Service Charges	1,752.76	1,000.00	752.76	175.28%	21,741.90	18,100.00	3,641.90	120.12%
6-4410 · Supplies	43.77	100.00	-56.23	43.77%	498.99	1,100.00	-601.01	45.36%
6-4420 · Travel/Lodging/Miles	1.50	0.00	1.50	100.0%	289.27	2,500.00	-2,210.73	11.57%
6-4430 · Uniforms	7.33	0.00	7.33	100.0%	163.44	350.00	-186.56	46.7%
6-4440 · Utilities	264.93	277.00	-12.07	95.64%	3,024.49	3,047.00	-22.51	99.26%
6-4450 · Misc Expenses	637.48	100.00	537.48	637.48%	1,695.56	1,100.00	595.56	154.14%
6-4460 · Purchases Discount	-22.24	-50.00	27.76	44.48%	-442.04	-550.00	107.96	80.37%
Total 6-4000 · General Expenses	21,310.80	21,247.00	63.80	100.3%	256,330.64	254,486.00	1,844.64	100.73%
Total Expense	34,608.93	37,762.00	-3,153.07	91.65%	443,220.60	483,876.00	-40,655.40	91.6%
Net Ordinary Income	-6,055.26	-6,378.00	322.74	94.94%	340,820.82	214,970.00	125,850.82	158.54%
Net Income	-6,055.26	-6,378.00	322.74	94.94%	340,820.82	214,970.00	125,850.82	158.54%

Washburn Marina Facilities Budget vs. Actual February 2022

ACTUAL V BUDGET					Apr '21 -			
	Feb 22	Budget	\$ Over Budget	% of Budget	Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	0.00	0.00	0.00	0.0%	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%	125,191.20	101,000.00	24,191.20	123.95%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	140,234.80	140,235.00	-0.20	100.0%
4-1400 · Misc Services	569.94	500.00	69.94	113.99%	8,315.97	5,500.00	2,815.97	151.2%
Total 4-1000 · Facility Income	2,894.94	500.00	2,394.94	578.99%	431,253.34	381,235.00	50,018.34	113.12%
Total Income	2,894.94	500.00	2,394.94	578.99%	431,253.34	381,235.00	50,018.34	113.12%
Gross Profit	2,894.94	500.00	2,394.94	578.99%	431,253.34	381,235.00	50,018.34	113.12%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	170.06	500.00	-329.94	34.01%	9,588.74	9,225.00	363.74	103.94%
6-1120 · Buildings/Grounds	2,257.30	1,500.00	757.30	150.49%	18,109.54	17,700.00	409.54	102.31%
Total 6-1100 · Utilities	2,427.36	2,000.00	427.36	121.37%	27,698.28	26,925.00	773.28	102.87%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	1,372.00	0.00	1,372.00	100.0%	3,623.72	3,100.00	523.72	116.89%
6-1220 · Buildings/Grounds	1,078.23	1,300.00	-221.77	82.94%	17,123.09	14,250.00	2,873.09	120.16%
Total 6-1200 · Maintenance & Supplies	2,450.23	1,300.00	1,150.23	188.48%	20,746.81	17,350.00	3,396.81	119.58%
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	5,500.00	-5,500.00	0.0%
Total 6-1000 · Facility Expenses	4,877.59	3,800.00	1,077.59	128.36%	48,445.09	49,775.00	-1,329.91	97.33%
Total Expense	4,877.59	3,800.00	1,077.59	128.36%	48,445.09	49,775.00	-1,329.91	97.33%
Net Ordinary Income	-1,982.65	-3,300.00	1,317.35	60.08%	382,808.25	331,460.00	51,348.25	115.49%
Net Income	-1,982.65	-3,300.00	1,317.35	60.08%	382,808.25	331,460.00	51,348.25	115.49%

PREVIOUS YEAR COMPARISON					Apr '21 -			
	Feb 22	Feb 21	\$ Change	% Change	Feb 22	Feb 21	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,894.94	2,005.79	889.15	44.33%	431,253.34	400,069.44	31,183.90	7.8%
Total Income	2,894.94	2,005.79	889.15	44.33%	431,253.34	400,069.44	31,183.90	7.8%
Gross Profit	2,894.94	2,005.79	889.15	44.33%	431,253.34	400,069.44	31,183.90	7.8%
Expense								
6-1000 · Facility Expenses	4,877.59	4,365.97	511.62	11.72%	48,445.09	43,333.10	5,111.99	11.8%
Total Expense	4,877.59	4,365.97	511.62	11.72%	48,445.09	43,333.10	5,111.99	11.8%
Net Ordinary Income	-1,982.65	-2,360.18	377.53	16.0%	382,808.25	356,736.34	26,071.91	7.31%
Net Income	-1,982.65	-2,360.18	377.53	16.0%	382,808.25	356,736.34	26,071.91	7.31%

Washburn Marina Service Department Budget vs. Actual February 2022

ACTUAL V BUDGET	Feb 22	Budget	\$ Over Budget	% of Budget	Apr '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	8,452.50	10,479.00	-2,026.50	80.66%	42,395.00	82,868.00	-40,473.00	51.16%
4-2112 · Fiberglass-Woodwork	14,671.25	16,067.00	-1,395.75	91.31%	122,279.79	120,651.00	1,628.79	101.35%
4-2113 · Mechanical	9,606.76	6,986.00	2,620.76	137.51%	182,816.87	106,660.00	76,156.87	171.4%
4-2114 · Rigging	0.00	1,397.00	-1,397.00	0.0%	27,251.25	18,402.00	8,849.25	148.09%
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	32,730.51	34,929.00	-2,198.49	93.71%	512,688.46	459,782.00	52,906.46	111.51%
4-2200 · Materials	11,272.11	11,000.00	272.11	102.47%	129,903.90	86,500.00	43,403.90	150.18%
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	579.86	250.00	329.86	231.94%	20,144.80	19,500.00	644.80	103.31%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-1,100.00	1,100.00	0.0%
Total 4-2000 · Service Dept Income	44,582.48	46,079.00	-1,496.52	96.75%	711,638.86	580,682.00	130,956.86	122.55%
Total Income	44,582.48	46,079.00	-1,496.52	96.75%	711,638.86	580,682.00	130,956.86	122.55%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,603.35	2,093.00	-489.65	76.61%	8,671.36	15,773.00	-7,101.64	54.98%
5-2112 · Fiberglass-Woodworking	3,529.43	3,662.00	-132.57	96.38%	33,848.97	36,423.00	-2,574.03	92.93%
5-2113 · Mechanical	4,610.80	2,267.00	2,343.80	203.39%	41,986.86	22,913.00	19,073.86	183.25%
5-2114 · Rigging	11.59	349.00	-337.41	3.32%	4,894.53	4,068.00	826.53	120.32%
Total 5-2110 · Billable Hourly Labor	9,755.17	8,371.00	1,384.17	116.54%	89,401.72	79,177.00	10,224.72	112.91%
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	0.00	349.00	-349.00	0.0%	2,273.62	4,981.00	-2,707.38	45.65%
Total 5-2120 · Unit Billed Services	0.00	349.00	-349.00	0.0%	30,977.66	25,834.00	5,143.66	119.91%
Total 5-2100 · Labor	9,755.17	8,720.00	1,035.17	111.87%	120,379.38	105,011.00	15,368.38	114.64%
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	10,046.60	7,700.00	2,346.60	130.48%	106,624.99	60,550.00	46,074.99	176.09%
Total 5-2000 · Service Dept COGS	19,801.77	16,420.00	3,381.77	120.6%	271,886.43	179,961.00	91,925.43	151.08%
Total COGS	19,801.77	16,420.00	3,381.77	120.6%	271,886.43	179,961.00	91,925.43	151.08%
Gross Profit	24,780.71	29,659.00	-4,878.29	83.55%	439,752.43	400,721.00	39,031.43	109.74%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,850.59	2,123.00	727.59	134.27%	28,801.56	30,534.00	-1,732.44	94.33%

Washburn Marina Service Department Budget vs. Actual February 2022

ACTUAL V BUDGET					Apr '21 -			
	Feb 22	Budget	\$ Over Budget	% of Budget	Feb 22	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	76.20	303.00	-226.80	25.15%	2,962.78	4,359.00	-1,396.22	67.97%
6-2113 · General Maintenance	603.36	607.00	-3.64	99.4%	4,638.83	8,726.00	-4,087.17	53.16%
Total 6-2110 · Non-Billable Salary & Wages	3,530.15	3,033.00	497.15	116.39%	36,403.17	43,619.00	-7,215.83	83.46%
6-2120 · FICA/Medicare	1,044.47	1,110.00	-65.53	94.1%	12,957.60	12,765.00	192.60	101.51%
6-2130 · Unemployment Compensation	178.13	600.00	-421.87	29.69%	836.32	2,110.00	-1,273.68	39.64%
6-2140 · Workers Compensation	499.40	654.00	-154.60	76.36%	6,099.35	7,194.00	-1,094.65	84.78%
Total 6-2100 · Non-Billable Wages & Taxes	5,252.15	5,397.00	-144.85	97.32%	56,296.44	65,688.00	-9,391.56	85.7%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	4,643.08	3,912.00	731.08	118.69%
6-2220 · Personal Time Compensation	367.95	761.00	-393.05	48.35%	8,451.90	8,371.00	80.90	100.97%
6-2230 · Health Insurance	1,327.32	1,040.00	287.32	127.63%	8,562.17	11,440.00	-2,877.83	74.84%
6-2240 · Retirement Plan	289.84	435.00	-145.16	66.63%	2,844.39	5,003.00	-2,158.61	56.85%
Total 6-2200 · Employee Benefits	1,985.11	2,236.00	-250.89	88.78%	24,501.54	28,726.00	-4,224.46	85.29%
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	2,880.36	4,237.00	-1,356.64	67.98%
6-2320 · Equipment Maintenance	29.99	525.00	-495.01	5.71%	4,535.14	5,965.00	-1,429.86	76.03%
6-2330 · Freight & Shipping	718.31	250.00	468.31	287.32%	2,743.06	2,750.00	-6.94	99.75%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	929.30	850.00	79.30	109.33%
6-2350 · Small Tools	691.55	400.00	291.55	172.89%	4,776.71	4,400.00	376.71	108.56%
6-2360 · Supplies	-1,269.21	0.00	-1,269.21	100.0%	-5,336.63	0.00	-5,336.63	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	1,750.00	-1,750.00	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	99.99	95.00	4.99	105.25%	1,191.50	1,051.00	140.50	113.37%
6-2400 · Warranty Parts	7.90	150.00	-142.10	5.27%	780.53	1,650.00	-869.47	47.31%
Total 6-2000 · Service Dept Expenses	7,682.46	9,220.00	-1,537.54	83.32%	94,167.18	118,192.00	-24,024.82	79.67%
Total Expense	7,682.46	9,220.00	-1,537.54	83.32%	94,167.18	118,192.00	-24,024.82	79.67%
Net Ordinary Income	17,098.25	20,439.00	-3,340.75	83.66%	345,585.25	282,529.00	63,056.25	122.32%
Net Income	17,098.25	20,439.00	-3,340.75	83.66%	345,585.25	282,529.00	63,056.25	122.32%

PREVIOUS YEAR COMPARISON					Apr '21 -			
	Feb 22	Feb 21	\$ Change	% Change	Feb 22	Feb 21	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	44,582.48	124,823.14	-80,240.66	-64.28%	711,638.86	557,396.30	154,242.56	27.67%
Total Income	44,582.48	124,823.14	-80,240.66	-64.28%	711,638.86	557,396.30	154,242.56	27.67%
Cost of Goods Sold								
5-2000 · Service Dept COGS	19,801.77	96,740.33	-76,938.56	-79.53%	271,886.43	238,653.73	33,232.70	13.93%
Total COGS	19,801.77	96,740.33	-76,938.56	-79.53%	271,886.43	238,653.73	33,232.70	13.93%
Gross Profit	24,780.71	28,082.81	-3,302.10	-11.76%	439,752.43	318,742.57	121,009.86	37.97%
Expense								
6-2000 · Service Dept Expenses	7,682.46	7,497.35	185.11	2.47%	94,167.18	86,505.55	7,661.63	8.86%
Total Expense	7,682.46	7,497.35	185.11	2.47%	94,167.18	86,505.55	7,661.63	8.86%
Net Ordinary Income	17,098.25	20,585.46	-3,487.21	-16.94%	345,585.25	232,237.02	113,348.23	48.81%
Net Income	17,098.25	20,585.46	-3,487.21	-16.94%	345,585.25	232,237.02	113,348.23	48.81%

Washburn Marina
Ship Store Budget vs. Actual
February 2022

ACTUAL V BUDGET					Apr '21 -			
	Feb 22	Budget	\$ Over Budget	% of Budget	Feb 22	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	1,822.92	3,500.00	-1,677.08	52.08%	81,320.67	95,000.00	-13,679.33	85.6%
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	1,416.45	0.00	1,416.45	100.0%	52,799.85	25,000.00	27,799.85	211.2%
Total 4-3100 · Store Sales	3,239.37	3,500.00	-260.63	92.55%	141,613.73	128,550.00	13,063.73	110.16%
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%	1,203.97	2,130.00	-926.03	56.52%
Total 4-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	60,549.07	63,630.00	-3,080.93	95.16%
Total 4-3000 · Ship Store Income	3,239.37	3,500.00	-260.63	92.55%	202,162.80	192,180.00	9,982.80	105.2%
Total Income	3,239.37	3,500.00	-260.63	92.55%	202,162.80	192,180.00	9,982.80	105.2%
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	1,081.94	2,275.00	-1,193.06	47.56%	57,546.89	61,750.00	-4,203.11	93.19%
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	1,279.41	0.00	1,279.41	100.0%	41,505.81	17,500.00	24,005.81	237.18%
Total 5-3100 · Store Sales	2,361.35	2,275.00	86.35	103.8%	103,726.72	85,855.00	17,871.72	120.82%
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	2,361.35	2,275.00	86.35	103.8%	148,892.35	135,055.00	13,837.35	110.25%
Total COGS	2,361.35	2,275.00	86.35	103.8%	148,892.35	135,055.00	13,837.35	110.25%
Gross Profit	878.02	1,225.00	-346.98	71.68%	53,270.45	57,125.00	-3,854.55	93.25%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	518.50	1,951.00	-1,432.50	26.58%	31,002.83	38,445.00	-7,442.17	80.64%
6-3120 · FICA/Medicare	39.67	181.00	-141.33	21.92%	2,555.81	3,398.00	-842.19	75.22%
6-3130 · Unemployment Compensation	6.76	75.00	-68.24	9.01%	160.73	570.00	-409.27	28.2%
6-3140 · Workers Compensation	18.97	316.00	-297.03	6.0%	1,234.24	3,476.00	-2,241.76	35.51%
Total 6-3100 · Wages & Taxes	583.90	2,523.00	-1,939.10	23.14%	34,953.61	45,889.00	-10,935.39	76.17%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,045.40	1,398.00	-352.60	74.78%

**Washburn Marina
Ship Store Budget vs. Actual
February 2022**

ACTUAL V BUDGET					Apr '21 -			
	Feb 22	Budget	\$ Over Budget	% of Budget	Feb 22	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	0.00	417.00	-417.00	0.0%	1,620.00	4,587.00	-2,967.00	35.32%
6-3230 · Health Insurance	4.70	300.00	-295.30	1.57%	51.70	3,300.00	-3,248.30	1.57%
6-3240 · Retirement Plan	0.00	159.00	-159.00	0.0%	828.79	1,829.00	-1,000.21	45.31%
Total 6-3200 · Employee Benefits	4.70	876.00	-871.30	0.54%	3,545.89	11,114.00	-7,568.11	31.91%
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	66.95	250.00	-183.05	26.78%
6-3310 · Equipment/Maintenance	0.00	0.00	0.00	0.0%	1,786.32	250.00	1,536.32	714.53%
6-3320 · Freight/Shipping	3.00	5.00	-2.00	60.0%	1,667.56	1,705.00	-37.44	97.8%
6-3330 · Supplies	46.49	0.00	46.49	100.0%	739.22	600.00	139.22	123.2%
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	99.99	91.00	8.99	109.88%	1,191.47	1,015.00	176.47	117.39%
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	738.08	3,495.00	-2,756.92	21.12%	44,277.69	61,423.00	-17,145.31	72.09%
Total Expense	738.08	3,495.00	-2,756.92	21.12%	44,277.69	61,423.00	-17,145.31	72.09%
Net Ordinary Income	139.94	-2,270.00	2,409.94	-6.17%	8,992.76	-4,298.00	13,290.76	-209.23%
Net Income	139.94	-2,270.00	2,409.94	-6.17%	8,992.76	-4,298.00	13,290.76	-209.23%

PREVIOUS YEAR COMPARISON					Apr '21 -		Apr '20 -	
	Feb 22	Feb 21	\$ Change	% Change	Feb 22	Feb 21	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	3,239.37	-578.17	3,817.54	660.28%	202,162.80	154,505.21	47,657.59	30.85%
Total Income	3,239.37	-578.17	3,817.54	660.28%	202,162.80	154,505.21	47,657.59	30.85%
Cost of Goods Sold								
5-3000 · Ship Store COGS	2,361.35	730.24	1,631.11	223.37%	148,892.35	104,046.52	44,845.83	43.1%
Total COGS	2,361.35	730.24	1,631.11	223.37%	148,892.35	104,046.52	44,845.83	43.1%
Gross Profit	878.02	-1,308.41	2,186.43	167.11%	53,270.45	50,458.69	2,811.76	5.57%
Expense								
6-3000 · Ship Store Expenses	738.08	2,691.07	-1,952.99	-72.57%	44,277.69	54,076.13	-9,798.44	-18.12%
Total Expense	738.08	2,691.07	-1,952.99	-72.57%	44,277.69	54,076.13	-9,798.44	-18.12%
Net Ordinary Income	139.94	-3,999.48	4,139.42	103.5%	8,992.76	-3,617.44	12,610.20	348.6%
Net Income	139.94	-3,999.48	4,139.42	103.5%	8,992.76	-3,617.44	12,610.20	348.6%

Washburn Marina General Expenses Budget vs. Actual February 2022

ACTUAL V BUDGET					Apr '21 - Feb			
	Feb 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,919.93	9,516.00	403.93	104.25%	110,131.78	108,217.00	1,914.78	101.77%
6-4120 · Repair/Maintenance Wages	2,688.95	2,823.00	-134.05	95.25%	36,326.96	35,658.00	668.96	101.88%
6-4130 · FICA/Medicare	964.59	977.00	-12.41	98.73%	11,810.58	11,576.00	234.58	102.03%
6-4140 · Unemployment Compensation	164.50	480.00	-315.50	34.27%	911.14	1,765.00	-853.86	51.62%
6-4150 · Workers Compensation	461.21	365.00	96.21	126.36%	5,232.91	4,081.00	1,151.91	128.23%
Total 6-4100 · Wages & Taxes	14,199.18	14,161.00	38.18	100.27%	164,413.37	161,297.00	3,116.37	101.93%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,717.40	1,326.00	391.40	129.52%
6-4220 · Personal Time Compensation	0.00	218.00	-218.00	0.0%	3,024.03	2,398.00	626.03	126.11%
6-4230 · Health Insurance	1,283.06	1,630.00	-346.94	78.72%	14,821.50	17,930.00	-3,108.50	82.66%
6-4240 · Retirement Plan	328.15	383.00	-54.85	85.68%	3,641.63	4,155.00	-513.37	87.65%
Total 6-4200 · Employee Benefits	1,611.21	2,231.00	-619.79	72.22%	23,204.56	25,809.00	-2,604.44	89.91%
6-4300 · Advertising & Marketing	211.69	115.00	96.69	184.08%	11,089.60	8,870.00	2,219.60	125.02%
6-4310 · Contract Services	31.87	38.00	-6.13	83.87%	439.49	418.00	21.49	105.14%
6-4320 · Donations	0.00	0.00	0.00	0.0%	1,400.00	1,400.00	0.00	100.0%
6-4330 · Education & Training	166.66	0.00	166.66	100.0%	1,861.25	2,470.00	-608.75	75.35%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	0.00	0.00	0.0%	279.41	225.00	54.41	124.18%
6-4350 · Insurance	1,802.50	1,750.00	52.50	103.0%	18,142.22	18,050.00	92.22	100.51%
6-4370 · License/Permit/Fee/Dues/Subscr	0.00	350.00	-350.00	0.0%	3,002.56	3,225.00	-222.44	93.1%
6-4380 · Office Supplies/Postage	397.16	175.00	222.16	226.95%	2,010.19	1,925.00	85.19	104.43%
6-4390 · Professional Services	205.00	1,000.00	-795.00	20.5%	3,516.38	5,150.00	-1,633.62	68.28%
6-4400 · Service Charges	1,752.76	1,000.00	752.76	175.28%	21,741.90	18,100.00	3,641.90	120.12%
6-4410 · Supplies	43.77	100.00	-56.23	43.77%	498.99	1,100.00	-601.01	45.36%
6-4420 · Travel/Lodging/Miles	1.50	0.00	1.50	100.0%	289.27	2,500.00	-2,210.73	11.57%
6-4430 · Uniforms	7.33	0.00	7.33	100.0%	163.44	350.00	-186.56	46.7%
6-4440 · Utilities	264.93	277.00	-12.07	95.64%	3,024.49	3,047.00	-22.51	99.26%
6-4450 · Misc Expenses	637.48	100.00	537.48	637.48%	1,695.56	1,100.00	595.56	154.14%
6-4460 · Purchases Discount	4.64	-50.00	54.64	-9.28%	-415.16	-550.00	134.84	75.48%
Total 6-4000 · General Expenses	21,337.68	21,247.00	90.68	100.43%	256,357.52	254,486.00	1,871.52	100.74%
Total Expense	21,337.68	21,247.00	90.68	100.43%	256,357.52	254,486.00	1,871.52	100.74%
Net Ordinary Income	-21,337.68	-21,247.00	-90.68	100.43%	-256,357.52	-254,486.00	-1,871.52	100.74%
Net Income	-21,337.68	-21,247.00	-90.68	100.43%	-256,357.52	-254,486.00	-1,871.52	100.74%
PREVIOUS YEAR COMPARISON								
	Feb 22	Feb 21	\$ Change	% Change	Apr '21 - Feb 22	Apr '20 - Feb 21	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	21,337.68	20,156.75	1,180.93	5.86%	256,357.52	239,506.36	16,851.16	7.04%
Total Expense	21,337.68	20,156.75	1,180.93	5.86%	256,357.52	239,506.36	16,851.16	7.04%
Net Ordinary Income	-21,337.68	-20,156.75	-1,180.93	-5.86%	-256,357.52	-239,506.36	-16,851.16	-7.04%
Net Income	-21,337.68	-20,156.75	-1,180.93	-5.86%	-256,357.52	-239,506.36	-16,851.16	-7.04%

Washburn Marina Revenue - Draw Report February 2022

	Feb 22	Apr '21 - Feb 22
9-1100 · Draws from City	-60,942.97	-1,023,222.20
9-2100 · Revenues Paid to City	102,607.35	1,447,843.11
	<u>41,664.38</u>	<u>424,620.91</u>
Revenues Paid to City Detail		
Operating Revenue		1,299,895.85
Maintenance Fees-2021		147,947.26
Total		<u>1,447,843.11</u>