

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: John Baregi
Maryann Edholm

Rick Gruebele
Nick Suminski
City Administrator

Candace Kolenda
Rodger Reiswig
Marina Manager

NOTICE OF HARBOR COMMISSION MEETING

DATE: Wednesday, February 19, 2020
TIME: 5:30 P.M.
LOCATION: Washburn City Hall – 119 Washington Avenue

The Harbor Commission may elect to go into closed session pursuant to Wisconsin State Statute §19.85(1) (e) deliberating or negotiating the sale of public property, the investing of public funds, or conducting other specified public business for competitive reasons (specifically negotiating points for a contract with Marina Management Inc.); following which the Harbor Commission may reconvene in open session to take any action that may be necessary on the closed session items.

Agenda

- A. Call to Order – Roll Call
- B. Approval of Minutes of the January 15, 2020 Meeting
- C. Public Comments
- D. Treasurer's Report
 - 1. Payment of Invoices
- E. Slip Transfers –
 - 1. Slip 66 Holmes/Pearson
- F. Marina Manager's Report
 - 1. January Financial Reports
- G. Update on Release of Bid for Pier 1 Electrical Upgrades
- H. Discussion and Action on Marina Management Contract
- I. Closed Session – Discussion of Current Marina Management Contract and Negotiation and Possible Actions Related Thereto
- J. Adjourn

Cc: Posted Ashland Daily Press

JANUARY 15, 2020 HARBOR COMMISSION MEETING

5:30 P.M. WASHBURN CITY HALL – 119 N WASHINGTON AVENUE

Commission Members Present: President Carl Broberg, Maryann Edholm, Candace Kolenda, Rodger Reiswig, and Nick Suminski.

Commission Members Absent: John Baregi.

Municipal Personnel Present: Scott Kluver, City Administrator/Clerk, Kay Bratley, Deputy Clerk/Treasurer, and Michelle Shrider, Marina Manager.

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

Approval of Minutes of the November 20, 2019 Meeting – Kolenda moved, and Suminski seconded, to approve and place on file the November 20, 2019 Meeting Minutes. Motion carried 5-0.

Public Comment – None

Treasurer's Report – Kolenda moved, and Reiswig seconded, to place on file the Harbor Passbook and Marina Operating Account reports. Motion carried 5-0.

1. **Payment of Invoices** – Suminski moved, and Reiswig seconded, to approve Eagle Waste invoice #357536 for disposal of old pier floats in the amount \$1,656.40. Motion carried 5-0. Suminski moved, and Reiswig seconded, to approve Fast Lane Motor Sports invoice #3845 for fittings at the end of Pier 3 in the amount of \$2,202.78. Motion carried 5-0. Suminski moved, and Reiswig seconded, the Washburn Chamber membership Non-Profit for up to two employees in the amount of \$85.00. Motion carried 5-0. Shrider stated she was able to negotiate a reduction in the charge for the Quickbooks Enterprise subscription this year of \$1,067.28 and will get a similar reduction for the next 3 years. Kolenda moved, and Reiswig seconded, to approve Quickbooks charge after refund of \$2,675.29. Motion carried 5-0. Suminski moved, and Reiswig seconded, to approve Chicago Iron & Supplies invoice #330318 for the harbor entrance lights mounting plates in the amount of \$30.50. Motion carried 5-0

Slip Transfers – Suminski moved, and Kolenda seconded, to allow the transfer of Slip 65 from Bruneau to Rowe.

Marina Manager's Report – Shrider stated there is lots of winter work going on; the aerators are working to keep the utilities out of ice.

1. **November and December Financial Reports** – Shrider skipped to the December Financial since there were no questions on the November Financials; December reflects we are going along as budgeted; we have a 13.99% budget surplus and 13.03% ahead of budget at this time last year; all departments are on track. Reiswig made a motion, and Suminski seconded, to approve and place on file the November and December Financials. Motion carried 5-0.

Discussion on Release of Bid Pier 1 Electrical Upgrades – Broberg stated there were no responses from local electrical contractors; there have been changes in state statutes on regulations concerning electrical supplies to marinas. Broberg stated last week Rob Wright from SmithGroup got him in touch with Tom Petersen from Hardwood Engineering Consultants who have done previous design work at the marina; discussed the issue with him, took pictures and measurements last week and he responded with the enclosed proposal to engineer the project for \$3,500.00 which will include all the necessary state regulations at this time. Broberg stated the discussion included physical disconnects which would have to be added as an alternative in the bid and have him write out the specs for the disconnects. Kolenda

moved, and Reiswig seconded, to approve the contract with Hardwood Engineering Consultants for \$3,500.00. Motion carried 5-0.

Closed Session – Updates and Discussion of Current Marina Management Contract and Negotiation and Possible Actions Related Thereto – Suminski moved, and Edholm seconded to go into Closed Session Pursuant to 19.85 (1) (e) at 6:03 p.m. for Updates and Discussion of Current Marina Management Contract and Negotiation and Possible Actions Related Thereto with members of City Council present. Roll Call: Broberg – Y, Edholm – Y, Suminski – Y, Kolenda – Y, Reiswig – Y. Motion carried 5-0. The Harbor Commission reviewed a draft contract and discussed it. Suminski moved, and Edholm seconded to adjourn. Motion carried 5-0 at 6:30 p.m.

Respectfully Submitted,
Kay Bratley, Deputy Clerk/Treasurer

Marina Operating Account 2020

12/31/2019 Balance Carried Forward		206,988.18
6-Jan Ck# 786	Washburn Marina	-15,608.00
10-Jan	Deposit	45,725.32
1//13 Ck# 787	Washburn Marina	-15,608.00
	Sales Tax	-1,698.23
17-Jan	Deposit	37,260.75
20-Jan Ck# 788	Washburn Marina	-15,608.00
23-Jan	Deposit	19,813.60
27-Jan Ck# 789	Washburn Marina	-15,608.00
31-Jan	Interest	1.96
3-Feb Ck# 790	Washburn Marina	-15,006.00
6-Feb	Deposit	3,600.13
10-Feb Ck# 791	Washburn Marina	-15,006.00
	Sales Tax	-63.74
10-Feb	Deposit	20,927.67
Balance as of 2/11/20		240,111.64

Harbor Pass Book - 2020

12/31/2019 Balance Carried Forward **\$730,580.43**

10-Jan	Slip Transfer Fee	100.00
21-Jan	2019 share of Insurance	-5,400.00
	Chicago Iron	-30.50
	Chamber Dues	-85.00
	January Fringe	-98.00
23-Jan	Nelson 2019 Dock Fees	2,377.50
31-Jan	Interest	1,052.96
10-Jan	Wren Works 2019 Dock Fee	416.25

Balance as of 2/11/20

\$728,913.64

Wisconsin Harbor Towns Association

c/o E-effective Marketing
P.O. Box 393
Sun Prairie, WI 53590

Invoice

Date	Invoice #
2/3/2020	289

Bill To
City of Washburn PO Box 638 Washburn, WI 54891

Description	Amount
1/2 Annual Member Dues	250.00
Total	\$250.00

INVOICE

SMITHGROUP

SMITHGROUP, INC

201 Depot Street, Second Floor
Ann Arbor, MI 48104
T 734.669.2736 F 734.780.8467
smithgroup.com

January 15, 2020

Project No: 11515

Invoice No: 0144318

Invoice Total \$890.00

Mr. Scott Kluver
City Administrator
City of Washburn, Wisconsin
119 Washington Ave
PO Box 638
Washburn, WI 54891

Professional Services from October 26, 2019 to December 27, 2019

Contract	000	Washburn Thompson's West End Park Launch Dock Replacement	
Fee			
Total Fee		44,500.00	
Percent Complete	85.00	Total Earned	37,825.00
		Previous Fee Billing	36,935.00
		Current Fee Billing	890.00
		Total Fee	890.00
		Total this Contract	\$890.00
		Total this Invoice	<u>\$890.00</u>

"BE GREEN" - to receive your invoices via e-mail,
please contact Kim at the number above

SmithGroup PM Christopher Devick

01/31/20

210-00-53540-805-

DUE AND PAYABLE UPON RECEIPT

Electronic Payments: SmithGroup, Comerica Bank (CMCA) #072000096, Account #1850611219



P.O. Box 482
Washburn, WI 54891

NOTIFICATION OF PENDING SLIP ASSIGNMENT

Date of Offer: 1/7/2020
Slip Description: Pier 2, Slip #66, Size: 15' x 32'
Offered Price: \$1.00 plus other valuable considerations
Terms:

Maintenance Fees Due by Buyer: \$0.00
Slip Rental Proceeds Due to Buyer: \$0.00
Registration Fees Paid by: Buyer

Seller: James and Mary Holmes
Buyer: Walter C. Pearson
Transfer Processed by: Washburn Marina.

RESPONSE REQUIRED BY:

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,

A handwritten signature in cursive script, appearing to read "Michelle Shrider".

Michelle Shrider, CMM
General Manager

Washburn Marina
Balance Sheet
As of January 31, 2020

	<u>Jan 31, 20</u>		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	18,183.65	2-1100 · Accounts Payable	1,346.57
1-1120 · Petty Cash	200.00	Total Accounts Payable	<u>1,346.57</u>
Total 1-1100 · Cash	<u>18,383.65</u>	Credit Cards	
Total Checking/Savings	<u>18,383.65</u>	2-1110 · Credit Card Payable	3,856.10
Accounts Receivable		Total Credit Cards	<u>3,856.10</u>
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	2,667.31	2-1300 · Payroll Liabilities	
Total 1-1200 · Accounts Receivable	<u>2,667.31</u>	2-1310 · Employee Health Benefits	273.43
Total Accounts Receivable	<u>2,667.31</u>	2-1320 · Unemployment Comp Tax	872.77
Other Current Assets		2-1330 · State Withholding	1,048.89
1-1300 · Ship Store Inventory		2-1340 · Federal/FICA Withholding	0.08
1-1311 · Clothing	376.07	Total 2-1300 · Payroll Liabilities	<u>2,195.17</u>
1-1313 · Marine Supplies	63,116.38	2-1400 · Tax Liabilities	
1-1314 · Personal Items	1,965.29	2-1410 · Sales Tax Payable	2,491.23
1-1316 · Diesel Fuel	1,360.77	Total 2-1400 · Tax Liabilities	<u>2,491.23</u>
1-1317 · Gasoline	1,763.03	2-1500 · Other Liabilities	
1-1318 · Service Parts	461.98	2-1520 · Deferred Unearned Revenue	
1-1319 · Slow Moving Contra	935.22	2-1521 · Slip Rent and Sales	200.10
Total 1-1300 · Ship Store Inventory	<u>69,978.74</u>	2-1522 · Gift Certificates Outstanding	192.88
1-1340 · Prepaid Expenses	13,235.15	2-1523 · Haul Out, Storage, Launch	60,199.97
12000 · Undeposited Funds	1,043.53	Total 2-1520 · Deferred Unearned Revenue	<u>60,592.95</u>
Total Other Current Assets	<u>84,257.42</u>	2-1530 · Refundable Deposits	4,245.30
Total Current Assets	<u>105,308.38</u>	Total 2-1500 · Other Liabilities	<u>64,838.25</u>
Fixed Assets		Total Other Current Liabilities	<u>69,524.65</u>
1-2100 · Furniture, Fixtures, Equipment	4,203.76	Total Current Liabilities	<u>74,727.32</u>
Total Fixed Assets	<u>4,203.76</u>	Total Liabilities	<u>74,727.32</u>
TOTAL ASSETS	<u><u>109,512.14</u></u>	Equity	
		3-3000 · Retained Earnings	16,904.32
		Net Income	17,880.50
		Total Equity	<u>34,784.82</u>
		TOTAL LIABILITIES & EQUITY	<u><u>109,512.14</u></u>

Washburn Marina
Washburn Marina Budget vs. Actual
January 2020

BUDGET V ACTUAL					Apr '19 - Jan 20			
	Jan 20	Budget	\$ Over Budget	% of Budget	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,222.98	500.00	1,722.98	444.6%	249,887.11	219,000.00	30,887.11	114.1%
4-2000 · Service Dept Income	39,407.17	60,109.00	-20,701.83	65.56%	566,618.65	596,210.00	-29,591.35	95.04%
4-3000 · Ship Store Income	2,798.40	3,500.00	-701.60	79.95%	183,881.84	199,230.00	-15,348.16	92.3%
Total Income	44,428.55	64,109.00	-19,680.45	69.3%	1,000,387.60	1,014,440.00	-14,052.40	98.62%
Cost of Goods Sold								
5-2000 · Service Dept COGS	9,407.44	16,893.00	-7,485.56	55.69%	194,147.78	180,560.00	13,587.78	107.53%
5-3000 · Ship Store COGS	1,909.23	2,275.00	-365.77	83.92%	131,186.79	145,433.00	-14,246.21	90.2%
Total COGS	11,316.67	19,168.00	-7,851.33	59.04%	325,334.57	325,993.00	-658.43	99.8%
Gross Profit	33,111.88	44,941.00	-11,829.12	73.68%	675,053.03	688,447.00	-13,393.97	98.05%
Expense								
6-1000 · Facility Expenses	3,181.29	3,500.00	-318.71	90.89%	42,966.58	45,950.00	-2,983.42	93.51%
6-2000 · Service Dept Expenses	5,727.39	15,365.00	-9,637.61	37.28%	97,961.60	129,339.00	-31,377.40	75.74%
6-3000 · Ship Store Expenses	3,613.44	3,788.00	-174.56	95.39%	56,649.65	63,273.00	-6,623.35	89.53%
6-4000 · General Expenses	19,342.18	20,613.00	-1,270.82	93.84%	222,865.98	225,874.00	-3,008.02	98.67%
Total Expense	31,864.30	43,266.00	-11,401.70	73.65%	420,443.81	464,436.00	-43,992.19	90.53%
Net Ordinary Income	1,247.58	1,675.00	-427.42	74.48%	254,609.22	224,011.00	30,598.22	113.66%
Net Income	1,247.58	1,675.00	-427.42	74.48%	254,609.22	224,011.00	30,598.22	113.66%

PREVIOUS YEAR COMPARISON					Apr '19 - Jan 20			
	Jan 20	Jan 19	\$ Change	% Change	Apr '19 - Jan 20	Apr '18 - Jan 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,222.98	1,872.60	350.38	18.71%	249,887.11	241,095.90	8,791.21	3.65%
4-2000 · Service Dept Income	39,407.17	61,585.75	-22,178.58	-36.01%	566,618.65	551,820.23	14,798.42	2.68%
4-3000 · Ship Store Income	2,798.40	5,181.97	-2,383.57	-46.0%	183,881.84	196,478.64	-12,596.80	-6.41%
Total Income	44,428.55	68,640.32	-24,211.77	-35.27%	1,000,387.60	989,394.77	10,992.83	1.11%
Cost of Goods Sold								
5-2000 · Service Dept COGS	9,407.44	13,440.70	-4,033.26	-30.01%	194,147.78	177,271.90	16,875.88	9.52%
5-3000 · Ship Store COGS	1,909.23	2,123.24	-214.01	-10.08%	131,186.79	145,299.06	-14,112.27	-9.71%
Total COGS	11,316.67	15,563.94	-4,247.27	-27.29%	325,334.57	322,570.96	2,763.61	0.86%
Gross Profit	33,111.88	53,076.38	-19,964.50	-37.62%	675,053.03	666,823.81	8,229.22	1.23%
Expense								
6-1000 · Facility Expenses	3,181.29	3,630.57	-449.28	-12.38%	42,966.58	41,327.53	1,639.05	3.97%
6-2000 · Service Dept Expenses	5,727.39	7,314.32	-1,586.93	-21.7%	97,961.60	104,672.00	-6,710.40	-6.41%
6-3000 · Ship Store Expenses	3,613.44	3,853.00	-239.56	-6.22%	56,649.65	61,000.80	-4,351.15	-7.13%
6-4000 · General Expenses	19,342.18	18,116.42	1,225.76	6.77%	222,865.98	215,452.51	7,413.47	3.44%
Total Expense	31,864.30	32,914.31	-1,050.01	-3.19%	420,443.81	422,452.84	-2,009.03	-0.48%
Net Ordinary Income	1,247.58	20,162.07	-18,914.49	-93.81%	254,609.22	244,370.97	10,238.25	4.19%
Net Income	1,247.58	20,162.07	-18,914.49	-93.81%	254,609.22	244,370.97	10,238.25	4.19%

Washburn Marina Washburn Marina Budget vs. Actual January 2020

	Jan 20				Apr 19 - Jan 20			
	Jan 20	Budget	\$ Over Budget	% of Budget	Jan 20	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%	136,042.91	125,500.00	10,542.91	108.4%
4-1200 · Off-Season	2,025.00	0.00	2,025.00	100.0%	109,531.00	88,500.00	21,031.00	123.76%
4-1400 · Misc Services	197.98	500.00	-302.02	39.6%	4,313.20	5,000.00	-686.80	86.26%
Total 4-1000 · Facility Income	2,222.98	500.00	1,722.98	444.6%	249,887.11	219,000.00	30,887.11	114.1%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	2,805.00	14,688.00	-11,883.00	19.1%	56,038.00	83,007.00	-26,969.00	67.51%
4-2112 · Fiberglass-Woodwork	20,413.50	22,521.00	-2,107.50	90.64%	99,686.50	120,428.00	-20,741.50	82.78%
4-2113 · Mechanical	9,613.50	9,792.00	-178.50	98.18%	115,600.06	112,287.00	3,313.06	102.95%
4-2114 · Rigging	0.00	1,958.00	-1,958.00	0.0%	13,547.00	19,289.00	-5,742.00	70.23%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	132,433.17	123,646.00	8,787.17	107.11%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	11,892.50	23,553.00	-11,660.50	50.49%
Total 4-2120 · Unit Billed Services	0.00	0.00	0.00	0.0%	144,325.67	147,199.00	-2,873.33	98.05%
Total 4-2100 · Labor	32,832.00	48,959.00	-16,127.00	67.06%	429,197.23	482,210.00	-53,012.77	89.01%
4-2200 · Materials	6,490.68	11,000.00	-4,509.32	59.01%	101,970.30	75,500.00	26,470.30	135.06%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	15,786.10	19,000.00	-3,213.90	83.09%
4-2400 · Misc Charges	84.49	250.00	-165.51	33.8%	19,780.02	20,500.00	-719.98	96.49%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	-115.00	-1,000.00	885.00	11.5%
Total 4-2000 · Service Dept Income	39,407.17	60,109.00	-20,701.83	65.56%	566,618.65	596,210.00	-29,591.35	95.04%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	7.56	0.00	7.56	100.0%	3,307.73	3,000.00	307.73	110.26%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,328.90	1,350.00	-21.10	98.44%
4-3130 · Marine Supplies	2,289.99	3,500.00	-1,210.01	65.43%	83,613.16	93,500.00	-9,886.84	89.43%
4-3140 · Personal Items	20.00	0.00	20.00	100.0%	5,819.07	4,250.00	1,569.07	136.92%
4-3150 · Special Orders	410.14	0.00	410.14	100.0%	18,085.51	33,500.00	-15,414.49	53.99%
Total 4-3100 · Store Sales	2,727.69	3,500.00	-772.31	77.93%	112,154.37	135,600.00	-23,445.63	82.71%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	70.71	0.00	70.71	100.0%	18,909.47	12,000.00	6,909.47	157.58%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	51,253.80	49,500.00	1,753.80	103.54%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,564.20	2,130.00	-565.80	73.44%
Total 4-3200 · Fuel Dock Sales	70.71	0.00	70.71	100.0%	71,727.47	63,630.00	8,097.47	112.73%
Total 4-3000 · Ship Store Income	2,798.40	3,500.00	-701.60	79.95%	183,881.84	199,230.00	-15,348.16	92.3%
Total Income	44,428.55	64,109.00	-19,680.45	69.3%	1,000,387.60	1,014,440.00	-14,052.40	98.62%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	555.25	2,206.00	-1,650.75	25.17%	13,728.24	14,886.00	-1,157.76	92.22%
5-2112 · Fiberglass-Woodworking	3,118.92	3,861.00	-742.08	80.78%	28,289.95	34,974.00	-6,684.05	80.89%
5-2113 · Mechanical	1,576.95	2,390.00	-813.05	65.98%	26,253.97	23,974.00	2,279.97	109.51%

Washburn Marina Washburn Marina Budget vs. Actual January 2020

	Jan 20				Apr 19 - Jan 20			
	Jan 20	Budget	\$ Over Budget	% of Budget	Jan 20	Budget	\$ Over Budget	% of Budget
5-2114 · Rigging	0.00	368.00	-368.00	0.0%	2,785.45	4,195.00	-1,409.55	66.4%
Total 5-2110 · Billable Hourly Labor	5,251.12	8,825.00	-3,573.88	59.5%	71,057.61	78,029.00	-6,971.39	91.07%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	30,990.46	26,718.00	4,272.46	115.99%
5-2122 · Other	0.00	368.00	-368.00	0.0%	142.65	5,863.00	-5,720.35	2.43%
Total 5-2120 · Unit Billed Services	0.00	368.00	-368.00	0.0%	31,133.11	32,581.00	-1,447.89	95.56%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	5,251.12	9,193.00	-3,941.88	57.12%	102,190.72	110,610.00	-8,419.28	92.39%
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	13,523.67	17,100.00	-3,576.33	79.09%
5-2300 · Materials	4,156.32	7,700.00	-3,543.68	53.98%	78,433.39	52,850.00	25,583.39	148.41%
Total 5-2000 · Service Dept COGS	9,407.44	16,893.00	-7,485.56	55.69%	194,147.78	180,560.00	13,587.78	107.53%
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	6.79	0.00	6.79	100.0%	2,388.59	2,400.00	-11.41	99.53%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	899.80	1,013.00	-113.20	88.83%
5-3130 · Marine Supplies	1,450.97	2,275.00	-824.03	63.78%	55,985.12	60,775.00	-4,789.88	92.12%
5-3140 · Personal Items	12.45	0.00	12.45	100.0%	4,245.90	3,230.00	1,015.90	131.45%
5-3150 · Special Orders	368.25	0.00	368.25	100.0%	14,447.37	25,125.00	-10,677.63	57.5%
Total 5-3100 · Store Sales	1,838.46	2,275.00	-436.54	80.81%	77,966.78	92,543.00	-14,576.22	84.25%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	70.77	0.00	70.77	100.0%	14,126.85	10,320.00	3,806.85	136.89%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	39,093.16	42,570.00	-3,476.84	91.83%
Total 5-3200 · Fuel Dock Sales	70.77	0.00	70.77	100.0%	53,220.01	52,890.00	330.01	100.62%
Total 5-3000 · Ship Store COGS	1,909.23	2,275.00	-365.77	83.92%	131,186.79	145,433.00	-14,246.21	90.2%
Total COGS	11,316.67	19,168.00	-7,851.33	59.04%	325,334.57	325,993.00	-658.43	99.8%
Gross Profit	33,111.88	44,941.00	-11,829.12	73.68%	675,053.03	688,447.00	-13,393.97	98.05%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	271.03	250.00	21.03	108.41%	9,003.02	9,750.00	-746.98	92.34%
6-1120 · Buildings/Grounds	2,040.69	1,500.00	540.69	136.05%	14,966.73	15,700.00	-733.27	95.33%
Total 6-1100 · Utilities	2,311.72	1,750.00	561.72	132.1%	23,969.75	25,450.00	-1,480.25	94.18%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	0.00	0.00	0.00	0.0%	3,201.22	3,000.00	201.22	106.71%
6-1220 · Buildings/Grounds	869.57	1,250.00	-380.43	69.57%	15,795.61	12,500.00	3,295.61	126.37%
Total 6-1200 · Maintenance & Supplies	869.57	1,250.00	-380.43	69.57%	18,996.83	15,500.00	3,496.83	122.56%
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
Total 6-1000 · Facility Expenses	3,181.29	3,500.00	-318.71	90.89%	42,966.58	45,950.00	-2,983.42	93.51%
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	1,539.46	3,648.00	-2,108.54	42.2%	27,714.67	36,764.00	-9,049.33	75.39%
6-2112 · Warranty/Credit	0.00	521.00	-521.00	0.0%	1,359.40	5,250.00	-3,890.60	25.89%
6-2113 · General Maintenance	25.19	1,042.00	-1,016.81	2.42%	7,632.82	10,503.00	-2,870.18	72.67%

Washburn Marina Washburn Marina Budget vs. Actual January 2020

					Apr 19 - Jan			
	Jan 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
Total 6-2110 · Non-Billable Salary & Wages	1,564.65	5,211.00	-3,646.35	30.03%	36,706.89	52,517.00	-15,810.11	69.9%
6-2120 · FICA/Medicare	680.67	1,156.00	-475.33	58.88%	11,495.15	12,716.00	-1,220.85	90.4%
6-2130 · Unemployment Compensation	346.46	275.00	71.46	125.99%	1,839.49	885.00	954.49	207.85%
6-2140 · Workers Compensation	219.27	628.00	-408.73	34.92%	4,700.84	6,280.00	-1,579.16	74.85%
Total 6-2100 · Non-Billable Wages & Taxes	2,811.05	7,270.00	-4,458.95	38.67%	54,742.37	72,398.00	-17,655.63	75.61%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	1,013.12	1,365.00	-351.88	74.22%	3,615.19	4,097.00	-481.81	88.24%
6-2220 · Personal Time Compensation	1,068.63	1,045.00	23.63	102.26%	9,480.92	10,450.00	-969.08	90.73%
6-2230 · Health Insurance	445.30	1,439.00	-993.70	30.95%	10,677.42	14,390.00	-3,712.58	74.2%
6-2240 · Retirement Plan	238.92	453.00	-214.08	52.74%	4,038.73	4,984.00	-945.27	81.03%
Total 6-2200 · Employee Benefits	2,765.97	4,302.00	-1,536.03	64.3%	27,812.26	33,921.00	-6,108.74	81.99%
6-2310 · Education & Training	166.67	1,367.00	-1,200.33	12.19%	2,732.28	4,070.00	-1,337.72	67.13%
6-2320 · Equipment Maintenance	121.94	525.00	-403.06	23.23%	5,728.48	5,440.00	288.48	105.3%
6-2330 · Freight & Shipping	56.01	250.00	-193.99	22.4%	2,444.48	2,500.00	-55.52	97.78%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	315.00	850.00	-535.00	37.06%
6-2350 · Small Tools	183.34	410.00	-226.66	44.72%	3,585.01	4,100.00	-514.99	87.44%
6-2360 · Supplies	-496.19	0.00	-496.19	100.0%	-1,913.17	0.00	-1,913.17	100.0%
6-2370 · Travel/Lodging/Meals	0.00	1,000.00	-1,000.00	0.0%	469.93	1,750.00	-1,280.07	26.85%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	902.76	1,900.00	-997.24	47.51%
6-2390 · Utilities	95.57	91.00	4.57	105.02%	850.26	910.00	-59.74	93.44%
6-2400 · Warranty Parts	23.03	150.00	-126.97	15.35%	291.94	1,500.00	-1,208.06	19.46%
Total 6-2000 · Service Dept Expenses	5,727.39	15,365.00	-9,637.61	37.28%	97,961.60	129,339.00	-31,377.40	75.74%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	1,111.45	1,467.00	-355.55	75.76%	38,342.97	40,466.00	-2,123.03	94.75%
6-3120 · FICA/Medicare	194.80	178.00	16.80	109.44%	3,140.96	3,513.00	-372.04	89.41%
6-3130 · Unemployment Compensation	99.15	90.00	9.15	110.17%	460.59	250.00	210.59	184.24%
6-3140 · Workers Compensation	62.75	304.00	-241.25	20.64%	1,376.34	3,040.00	-1,663.66	45.27%
Total 6-3100 · Wages & Taxes	1,468.15	2,039.00	-570.85	72.0%	43,320.86	47,269.00	-3,948.14	91.65%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	318.88	456.00	-137.12	69.93%	1,131.29	1,368.00	-236.71	82.7%
6-3220 · Personal Time Compensation	1,116.08	409.00	707.08	272.88%	4,023.48	4,090.00	-66.52	98.37%
6-3230 · Health Insurance	408.17	412.00	-3.83	99.07%	4,103.63	4,120.00	-16.37	99.6%
6-3240 · Retirement Plan	176.44	156.00	20.44	113.1%	1,935.70	1,716.00	219.70	112.8%
Total 6-3200 · Employee Benefits	2,019.57	1,433.00	586.57	140.93%	11,194.10	11,294.00	-99.90	99.12%
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	0.00	250.00	-250.00	0.0%
6-3310 · Equipment/Maintenance	0.00	25.00	-25.00	0.0%	74.27	250.00	-175.73	29.71%
6-3320 · Freight/Shipping	30.15	100.00	-69.85	30.15%	910.25	1,700.00	-789.75	53.54%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	287.89	1,000.00	-712.11	28.79%
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%	0.00	600.00	-600.00	0.0%
6-3360 · Utilities	95.57	91.00	4.57	105.02%	850.29	910.00	-59.71	93.44%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	11.99	0.00	11.99	100.0%
Total 6-3000 · Ship Store Expenses	3,613.44	3,788.00	-174.56	95.39%	56,649.65	63,273.00	-6,623.35	89.53%
6-4000 · General Expenses								

Washburn Marina Washburn Marina Budget vs. Actual January 2020

	Jan 20				Apr 19 - Jan 20			
	Jan 20	Budget	\$ Over Budget	% of Budget	Jan 20	Budget	\$ Over Budget	% of Budget
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	7,968.75	8,557.00	-588.25	93.13%	96,758.03	97,616.00	-857.97	99.12%
6-4120 · Repair/Maintenance Wages	1,708.00	2,318.00	-610.00	73.68%	33,532.45	33,002.00	530.45	101.61%
6-4130 · FICA/Medicare	839.20	931.00	-91.80	90.14%	10,670.42	10,551.00	119.42	101.13%
6-4140 · Unemployment Compensation	427.15	280.00	147.15	152.55%	1,333.31	560.00	773.31	238.09%
6-4150 · Workers Compensation	270.34	256.00	14.34	105.6%	4,267.40	3,118.00	1,149.40	136.86%
Total 6-4100 · Wages & Taxes	11,213.44	12,342.00	-1,128.56	90.86%	146,561.61	144,847.00	1,714.61	101.18%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	296.64	406.00	-109.36	73.06%	1,109.44	1,218.00	-108.56	91.09%
6-4220 · Personal Time Compensation	996.53	242.00	754.53	411.79%	2,720.25	2,420.00	300.25	112.41%
6-4230 · Health Insurance	1,288.72	1,631.00	-342.28	79.01%	12,946.69	16,310.00	-3,363.31	79.38%
6-4240 · Retirement Plan	216.90	365.00	-148.10	59.43%	3,332.97	3,784.00	-451.03	88.08%
Total 6-4200 · Employee Benefits	2,798.79	2,644.00	154.79	105.85%	20,109.35	23,732.00	-3,622.65	84.74%
6-4300 · Advertising & Marketing	49.10	300.00	-250.90	16.37%	8,324.08	7,455.00	869.08	111.66%
6-4310 · Contract Services	38.07	38.00	0.07	100.18%	388.65	380.00	8.65	102.28%
6-4320 · Donations	0.00	0.00	0.00	0.0%	225.00	1,500.00	-1,275.00	15.0%
6-4330 · Education & Training	263.66	167.00	96.66	157.88%	2,114.60	2,470.00	-355.40	85.61%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	110.80	250.00	-139.20	44.32%
6-4350 · Insurance	1,318.59	1,320.00	-1.41	99.89%	13,185.90	13,200.00	-14.10	99.89%
6-4370 · License/Permit/Fee/Dues/Subscr	988.37	300.00	688.37	329.46%	3,168.56	2,720.00	448.56	116.49%
6-4380 · Office Supplies/Postage	279.57	175.00	104.57	159.75%	1,511.91	1,750.00	-238.09	86.4%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	3,787.54	4,100.00	-312.46	92.38%
6-4400 · Service Charges	1,234.65	750.00	484.65	164.62%	17,938.00	16,100.00	1,838.00	111.42%
6-4410 · Supplies	22.05	100.00	-77.95	22.05%	591.18	1,000.00	-408.82	59.12%
6-4420 · Travel/Lodging/Miles	871.63	2,000.00	-1,128.37	43.58%	1,401.83	2,500.00	-1,098.17	56.07%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	34.56	350.00	-315.44	9.87%
6-4440 · Utilities	270.59	277.00	-6.41	97.69%	2,669.67	2,770.00	-100.33	96.38%
6-4450 · Misc Expenses	7.79	125.00	-117.21	6.23%	750.62	1,250.00	-499.38	60.05%
6-4460 · Purchases Discount	-14.12	-50.00	35.88	28.24%	-7.88	-500.00	492.12	1.58%
Total 6-4000 · General Expenses	19,342.18	20,613.00	-1,270.82	93.84%	222,865.98	225,874.00	-3,008.02	98.67%
Total Expense	31,864.30	43,266.00	-11,401.70	73.65%	420,443.81	464,436.00	-43,992.19	90.53%
Net Ordinary Income	1,247.58	1,675.00	-427.42	74.48%	254,609.22	224,011.00	30,598.22	113.66%
Net Income	1,247.58	1,675.00	-427.42	74.48%	254,609.22	224,011.00	30,598.22	113.66%

Washburn Marina Facilities Budget vs. Actual January 2020

BUDGET V ACTUAL					Apr '19 -				
	Jan 20	Budget	\$ Over Budget	% of Budget	Jan 20	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%	136,042.91	125,500.00	10,542.91	108.4%	
4-1200 · Off-Season	2,025.00	0.00	2,025.00	100.0%	109,531.00	88,500.00	21,031.00	123.76%	
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	137,683.20	137,683.00	0.20	100.0%	
4-1400 · Misc Services	197.98	500.00	-302.02	39.6%	4,313.20	5,000.00	-686.80	86.26%	
Total 4-1000 · Facility Income	2,222.98	500.00	1,722.98	444.6%	387,570.31	356,683.00	30,887.31	108.66%	
Total Income	2,222.98	500.00	1,722.98	444.6%	387,570.31	356,683.00	30,887.31	108.66%	
Gross Profit	2,222.98	500.00	1,722.98	444.6%	387,570.31	356,683.00	30,887.31	108.66%	
Expense									
6-1000 · Facility Expenses									
6-1100 · Utilities									
6-1110 · Marina	271.03	250.00	21.03	108.41%	9,003.02	9,750.00	-746.98	92.34%	
6-1120 · Buildings/Grounds	2,040.69	1,500.00	540.69	136.05%	14,966.73	15,700.00	-733.27	95.33%	
Total 6-1100 · Utilities	2,311.72	1,750.00	561.72	132.1%	23,969.75	25,450.00	-1,480.25	94.18%	
6-1200 · Maintenance & Supplies									
6-1210 · Marina	0.00	0.00	0.00	0.0%	3,201.22	3,000.00	201.22	106.71%	
6-1220 · Buildings/Grounds	869.57	1,250.00	-380.43	69.57%	15,795.61	12,500.00	3,295.61	126.37%	
Total 6-1200 · Maintenance & Supplies	869.57	1,250.00	-380.43	69.57%	18,996.83	15,500.00	3,496.83	122.56%	
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	5,000.00	-5,000.00	0.0%	
Total 6-1000 · Facility Expenses	3,181.29	3,500.00	-318.71	90.89%	42,966.58	45,950.00	-2,983.42	93.51%	
Total Expense	3,181.29	3,500.00	-318.71	90.89%	42,966.58	45,950.00	-2,983.42	93.51%	
Net Ordinary Income	-958.31	-3,000.00	2,041.69	31.94%	344,603.73	310,733.00	33,870.73	110.9%	
Net Income	-958.31	-3,000.00	2,041.69	31.94%	344,603.73	310,733.00	33,870.73	110.9%	
PREVIOUS YEAR COMPARISON					Apr '19 -		Apr '18 -		
	Jan 20	Jan 19	\$ Change	% Change	Jan 20	Jan 19	\$ Change	% Change	
Ordinary Income/Expense									
Income									
4-1000 · Facility Income	2,222.98	1,872.60	350.38	18.71%	387,570.31	378,779.10	8,791.21	2.32%	
Total Income	2,222.98	1,872.60	350.38	18.71%	387,570.31	378,779.10	8,791.21	2.32%	
Gross Profit	2,222.98	1,872.60	350.38	18.71%	387,570.31	378,779.10	8,791.21	2.32%	
Expense									
6-1000 · Facility Expenses	3,181.29	3,630.57	-449.28	-12.38%	42,966.58	41,327.53	1,639.05	3.97%	
Total Expense	3,181.29	3,630.57	-449.28	-12.38%	42,966.58	41,327.53	1,639.05	3.97%	
Net Ordinary Income	-958.31	-1,757.97	799.66	45.49%	344,603.73	337,451.57	7,152.16	2.12%	
Net Income	-958.31	-1,757.97	799.66	45.49%	344,603.73	337,451.57	7,152.16	2.12%	

Washburn Marina Service Department Budget vs. Actual January 2020

BUDGET V ACTUAL					Apr '19 -			
	Jan 20	Budget	\$ Over Budget	% of Budget	Jan 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	2,805.00	14,688.00	-11,883.00	19.1%	56,038.00	83,007.00	-26,969.00	67.51%
4-2112 · Fiberglass-Woodwork	20,413.50	22,521.00	-2,107.50	90.64%	99,686.50	120,428.00	-20,741.50	82.78%
4-2113 · Mechanical	9,613.50	9,792.00	-178.50	98.18%	115,600.06	112,287.00	3,313.06	102.95%
4-2114 · Rigging	0.00	1,958.00	-1,958.00	0.0%	13,547.00	19,289.00	-5,742.00	70.23%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	132,433.17	123,646.00	8,787.17	107.11%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	11,892.50	23,553.00	-11,660.50	50.49%
Total 4-2120 · Unit Billed Services	0.00	0.00	0.00	0.0%	144,325.67	147,199.00	-2,873.33	98.05%
Total 4-2100 · Labor	32,832.00	48,959.00	-16,127.00	67.06%	429,197.23	482,210.00	-53,012.77	89.01%
4-2200 · Materials	6,490.68	11,000.00	-4,509.32	59.01%	101,970.30	75,500.00	26,470.30	135.06%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	15,786.10	19,000.00	-3,213.90	83.09%
4-2400 · Misc Charges	84.49	250.00	-165.51	33.8%	19,780.02	20,500.00	-719.98	96.49%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	-115.00	-1,000.00	885.00	11.5%
Total 4-2000 · Service Dept Income	39,407.17	60,109.00	-20,701.83	65.56%	566,618.65	596,210.00	-29,591.35	95.04%
Total Income	39,407.17	60,109.00	-20,701.83	65.56%	566,618.65	596,210.00	-29,591.35	95.04%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	555.25	2,206.00	-1,650.75	25.17%	13,728.24	14,886.00	-1,157.76	92.22%
5-2112 · Fiberglass-Woodworking	3,118.92	3,861.00	-742.08	80.78%	28,289.95	34,974.00	-6,684.05	80.89%
5-2113 · Mechanical	1,576.95	2,390.00	-813.05	65.98%	26,253.97	23,974.00	2,279.97	109.51%
5-2114 · Rigging	0.00	368.00	-368.00	0.0%	2,785.45	4,195.00	-1,409.55	66.4%
Total 5-2110 · Billable Hourly Labor	5,251.12	8,825.00	-3,573.88	59.5%	71,057.61	78,029.00	-6,971.39	91.07%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	30,990.46	26,718.00	4,272.46	115.99%
5-2122 · Other	0.00	368.00	-368.00	0.0%	142.65	5,863.00	-5,720.35	2.43%
Total 5-2120 · Unit Billed Services	0.00	368.00	-368.00	0.0%	31,133.11	32,581.00	-1,447.89	95.56%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	5,251.12	9,193.00	-3,941.88	57.12%	102,190.72	110,610.00	-8,419.28	92.39%
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	13,523.67	17,100.00	-3,576.33	79.09%
5-2300 · Materials	4,156.32	7,700.00	-3,543.68	53.98%	78,433.39	52,850.00	25,583.39	148.41%
Total 5-2000 · Service Dept COGS	9,407.44	16,893.00	-7,485.56	55.69%	194,147.78	180,560.00	13,587.78	107.53%
Total COGS	9,407.44	16,893.00	-7,485.56	55.69%	194,147.78	180,560.00	13,587.78	107.53%
Gross Profit	29,999.73	43,216.00	-13,216.27	69.42%	372,470.87	415,650.00	-43,179.13	89.61%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	1,539.46	3,648.00	-2,108.54	42.2%	27,714.67	36,764.00	-9,049.33	75.39%

Washburn Marina Service Department Budget vs. Actual January 2020

BUDGET V ACTUAL					Apr '19 -			
	Jan 20	Budget	\$ Over Budget	% of Budget	Jan 20	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	0.00	521.00	-521.00	0.0%	1,359.40	5,250.00	-3,890.60	25.89%
6-2113 · General Maintenance	25.19	1,042.00	-1,016.81	2.42%	7,632.82	10,503.00	-2,870.18	72.67%
Total 6-2110 · Non-Billable Salary & Wages	1,564.65	5,211.00	-3,646.35	30.03%	36,706.89	52,517.00	-15,810.11	69.9%
6-2120 · FICA/Medicare	680.67	1,156.00	-475.33	58.88%	11,495.15	12,716.00	-1,220.85	90.4%
6-2130 · Unemployment Compensation	346.46	275.00	71.46	125.99%	1,839.49	885.00	954.49	207.85%
6-2140 · Workers Compensation	219.27	628.00	-408.73	34.92%	4,700.84	6,280.00	-1,579.16	74.85%
Total 6-2100 · Non-Billable Wages & Taxes	2,811.05	7,270.00	-4,458.95	38.67%	54,742.37	72,398.00	-17,655.63	75.61%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	1,013.12	1,365.00	-351.88	74.22%	3,615.19	4,097.00	-481.81	88.24%
6-2220 · Personal Time Compensation	1,068.63	1,045.00	23.63	102.26%	9,480.92	10,450.00	-969.08	90.73%
6-2230 · Health Insurance	445.30	1,439.00	-993.70	30.95%	10,677.42	14,390.00	-3,712.58	74.2%
6-2240 · Retirement Plan	238.92	453.00	-214.08	52.74%	4,038.73	4,984.00	-945.27	81.03%
Total 6-2200 · Employee Benefits	2,765.97	4,302.00	-1,536.03	64.3%	27,812.26	33,921.00	-6,108.74	81.99%
6-2310 · Education & Training	166.67	1,367.00	-1,200.33	12.19%	2,732.28	4,070.00	-1,337.72	67.13%
6-2320 · Equipment Maintenance	121.94	525.00	-403.06	23.23%	5,728.48	5,440.00	288.48	105.3%
6-2330 · Freight & Shipping	56.01	250.00	-193.99	22.4%	2,444.48	2,500.00	-55.52	97.78%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	315.00	850.00	-535.00	37.06%
6-2350 · Small Tools	183.34	410.00	-226.66	44.72%	3,585.01	4,100.00	-514.99	87.44%
6-2360 · Supplies	-496.19	0.00	-496.19	100.0%	-1,913.17	0.00	-1,913.17	100.0%
6-2370 · Travel/Lodging/Meals	0.00	1,000.00	-1,000.00	0.0%	469.93	1,750.00	-1,280.07	26.85%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	902.76	1,900.00	-997.24	47.51%
6-2390 · Utilities	95.57	91.00	4.57	105.02%	850.26	910.00	-59.74	93.44%
6-2400 · Warranty Parts	23.03	150.00	-126.97	15.35%	291.94	1,500.00	-1,208.06	19.46%
Total 6-2000 · Service Dept Expenses	5,727.39	15,365.00	-9,637.61	37.28%	97,961.60	129,339.00	-31,377.40	75.74%
Total Expense	5,727.39	15,365.00	-9,637.61	37.28%	97,961.60	129,339.00	-31,377.40	75.74%
Net Ordinary Income	24,272.34	27,851.00	-3,578.66	87.15%	274,509.27	286,311.00	-11,801.73	95.88%
Net Income	24,272.34	27,851.00	-3,578.66	87.15%	274,509.27	286,311.00	-11,801.73	95.88%

PREVIOUS YEAR COMPARISON					Apr '19 -			
	Jan 20	Jan 19	\$ Change	% Change	Jan 20	Jan 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	39,407.17	61,585.75	-22,178.58	-36.01%	566,618.65	551,820.23	14,798.42	2.68%
Total Income	39,407.17	61,585.75	-22,178.58	-36.01%	566,618.65	551,820.23	14,798.42	2.68%
Cost of Goods Sold								
5-2000 · Service Dept COGS	9,407.44	13,440.70	-4,033.26	-30.01%	194,147.78	177,271.90	16,875.88	9.52%
Total COGS	9,407.44	13,440.70	-4,033.26	-30.01%	194,147.78	177,271.90	16,875.88	9.52%
Gross Profit	29,999.73	48,145.05	-18,145.32	-37.69%	372,470.87	374,548.33	-2,077.46	-0.56%
Expense								
6-2000 · Service Dept Expenses	5,727.39	7,314.32	-1,586.93	-21.7%	97,961.60	104,672.00	-6,710.40	-6.41%
Total Expense	5,727.39	7,314.32	-1,586.93	-21.7%	97,961.60	104,672.00	-6,710.40	-6.41%
Net Ordinary Income	24,272.34	40,830.73	-16,558.39	-40.55%	274,509.27	269,876.33	4,632.94	1.72%
Net Income	24,272.34	40,830.73	-16,558.39	-40.55%	274,509.27	269,876.33	4,632.94	1.72%

Washburn Marina Ship Store Budget vs. Actual January 2020

BUDGET V ACTUAL	Jan 20	Budget	\$ Over Budget	% of Budget	Apr '19 - Jan 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	7.56	0.00	7.56	100.0%	3,307.73	3,000.00	307.73	110.26%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,328.90	1,350.00	-21.10	98.44%
4-3130 · Marine Supplies	2,289.99	3,500.00	-1,210.01	65.43%	83,613.16	93,500.00	-9,886.84	89.43%
4-3140 · Personal Items	20.00	0.00	20.00	100.0%	5,819.07	4,250.00	1,569.07	136.92%
4-3150 · Special Orders	410.14	0.00	410.14	100.0%	18,085.51	33,500.00	-15,414.49	53.99%
Total 4-3100 · Store Sales	2,727.69	3,500.00	-772.31	77.93%	112,154.37	135,600.00	-23,445.63	82.71%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	70.71	0.00	70.71	100.0%	18,909.47	12,000.00	6,909.47	157.58%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	51,253.80	49,500.00	1,753.80	103.54%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,564.20	2,130.00	-565.80	73.44%
Total 4-3200 · Fuel Dock Sales	70.71	0.00	70.71	100.0%	71,727.47	63,630.00	8,097.47	112.73%
Total 4-3000 · Ship Store Income	2,798.40	3,500.00	-701.60	79.95%	183,881.84	199,230.00	-15,348.16	92.3%
Total Income	2,798.40	3,500.00	-701.60	79.95%	183,881.84	199,230.00	-15,348.16	92.3%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	6.79	0.00	6.79	100.0%	2,388.59	2,400.00	-11.41	99.53%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	899.80	1,013.00	-113.20	88.83%
5-3130 · Marine Supplies	1,450.97	2,275.00	-824.03	63.78%	55,985.12	60,775.00	-4,789.88	92.12%
5-3140 · Personal Items	12.45	0.00	12.45	100.0%	4,245.90	3,230.00	1,015.90	131.45%
5-3150 · Special Orders	368.25	0.00	368.25	100.0%	14,447.37	25,125.00	-10,677.63	57.5%
Total 5-3100 · Store Sales	1,838.46	2,275.00	-436.54	80.81%	77,966.78	92,543.00	-14,576.22	84.25%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	70.77	0.00	70.77	100.0%	14,126.85	10,320.00	3,806.85	136.89%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	39,093.16	42,570.00	-3,476.84	91.83%
Total 5-3200 · Fuel Dock Sales	70.77	0.00	70.77	100.0%	53,220.01	52,890.00	330.01	100.62%
Total 5-3000 · Ship Store COGS	1,909.23	2,275.00	-365.77	83.92%	131,186.79	145,433.00	-14,246.21	90.2%
Total COGS	1,909.23	2,275.00	-365.77	83.92%	131,186.79	145,433.00	-14,246.21	90.2%
Gross Profit	889.17	1,225.00	-335.83	72.59%	52,695.05	53,797.00	-1,101.95	97.95%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	1,111.45	1,467.00	-355.55	75.76%	38,342.97	40,466.00	-2,123.03	94.75%
6-3120 · FICA/Medicare	194.80	178.00	16.80	109.44%	3,140.96	3,513.00	-372.04	89.41%
6-3130 · Unemployment Compensation	99.15	90.00	9.15	110.17%	460.59	250.00	210.59	184.24%
6-3140 · Workers Compensation	62.75	304.00	-241.25	20.64%	1,376.34	3,040.00	-1,663.66	45.27%
Total 6-3100 · Wages & Taxes	1,468.15	2,039.00	-570.85	72.0%	43,320.86	47,269.00	-3,948.14	91.65%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	318.88	456.00	-137.12	69.93%	1,131.29	1,368.00	-236.71	82.7%

Washburn Marina Ship Store Budget vs. Actual January 2020

BUDGET V ACTUAL					Apr '19 -			
	Jan 20	Budget	\$ Over Budget	% of Budget	Jan 20	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	1,116.08	409.00	707.08	272.88%	4,023.48	4,090.00	-66.52	98.37%
6-3230 · Health Insurance	408.17	412.00	-3.83	99.07%	4,103.63	4,120.00	-16.37	99.6%
6-3240 · Retirement Plan	176.44	156.00	20.44	113.1%	1,935.70	1,716.00	219.70	112.8%
Total 6-3200 · Employee Benefits	2,019.57	1,433.00	586.57	140.93%	11,194.10	11,294.00	-99.90	99.12%
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	0.00	250.00	-250.00	0.0%
6-3310 · Equipment/Maintenance	0.00	25.00	-25.00	0.0%	74.27	250.00	-175.73	29.71%
6-3320 · Freight/Shipping	30.15	100.00	-69.85	30.15%	910.25	1,700.00	-789.75	53.54%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	287.89	1,000.00	-712.11	28.79%
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%	0.00	600.00	-600.00	0.0%
6-3360 · Utilities	95.57	91.00	4.57	105.02%	850.29	910.00	-59.71	93.44%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	11.99	0.00	11.99	100.0%
Total 6-3000 · Ship Store Expenses	3,613.44	3,788.00	-174.56	95.39%	56,649.65	63,273.00	-6,623.35	89.53%
Total Expense	3,613.44	3,788.00	-174.56	95.39%	56,649.65	63,273.00	-6,623.35	89.53%
Net Ordinary Income	-2,724.27	-2,563.00	-161.27	106.29%	-3,954.60	-9,476.00	5,521.40	41.73%
Net Income	-2,724.27	-2,563.00	-161.27	106.29%	-3,954.60	-9,476.00	5,521.40	41.73%

PREVIOUS YEAR COMPARISON					Apr '19 -			
	Jan 20	Jan 19	\$ Change	% Change	Jan 20	Jan 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	2,798.40	5,181.97	-2,383.57	-46.0%	183,881.84	196,478.64	-12,596.80	-6.41%
Total Income	2,798.40	5,181.97	-2,383.57	-46.0%	183,881.84	196,478.64	-12,596.80	-6.41%
Cost of Goods Sold								
5-3000 · Ship Store COGS	1,909.23	2,123.24	-214.01	-10.08%	131,186.79	145,299.06	-14,112.27	-9.71%
Total COGS	1,909.23	2,123.24	-214.01	-10.08%	131,186.79	145,299.06	-14,112.27	-9.71%
Gross Profit	889.17	3,058.73	-2,169.56	-70.93%	52,695.05	51,179.58	1,515.47	2.96%
Expense								
6-3000 · Ship Store Expenses	3,613.44	3,853.00	-239.56	-6.22%	56,649.65	61,000.80	-4,351.15	-7.13%
Total Expense	3,613.44	3,853.00	-239.56	-6.22%	56,649.65	61,000.80	-4,351.15	-7.13%
Net Ordinary Income	-2,724.27	-794.27	-1,930.00	-242.99%	-3,954.60	-9,821.22	5,866.62	59.73%
Net Income	-2,724.27	-794.27	-1,930.00	-242.99%	-3,954.60	-9,821.22	5,866.62	59.73%

Washburn Marina General Expenses Budget vs. Actual January 2020

BUDGET V ACTUAL					Apr '19 -			
	Jan 20	Budget	\$ Over Budget	% of Budget	Jan 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	7,968.75	8,557.00	-588.25	93.13%	96,758.03	97,616.00	-857.97	99.12%
6-4120 · Repair/Maintenance Wages	1,708.00	2,318.00	-610.00	73.68%	33,532.45	33,002.00	530.45	101.61%
6-4130 · FICA/Medicare	839.20	931.00	-91.80	90.14%	10,670.42	10,551.00	119.42	101.13%
6-4140 · Unemployment Compensation	427.15	280.00	147.15	152.55%	1,333.31	560.00	773.31	238.09%
6-4150 · Workers Compensation	270.34	256.00	14.34	105.6%	4,267.40	3,118.00	1,149.40	136.86%
Total 6-4100 · Wages & Taxes	11,213.44	12,342.00	-1,128.56	90.86%	146,561.61	144,847.00	1,714.61	101.18%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	296.64	406.00	-109.36	73.06%	1,109.44	1,218.00	-108.56	91.09%
6-4220 · Personal Time Compensation	996.53	242.00	754.53	411.79%	2,720.25	2,420.00	300.25	112.41%
6-4230 · Health Insurance	1,288.72	1,631.00	-342.28	79.01%	12,946.69	16,310.00	-3,363.31	79.38%
6-4240 · Retirement Plan	216.90	365.00	-148.10	59.43%	3,332.97	3,784.00	-451.03	88.08%
Total 6-4200 · Employee Benefits	2,798.79	2,644.00	154.79	105.85%	20,109.35	23,732.00	-3,622.65	84.74%
6-4300 · Advertising & Marketing	49.10	300.00	-250.90	16.37%	8,324.08	7,455.00	869.08	111.66%
6-4310 · Contract Services	38.07	38.00	0.07	100.18%	388.65	380.00	8.65	102.28%
6-4320 · Donations	0.00	0.00	0.00	0.0%	225.00	1,500.00	-1,275.00	15.0%
6-4330 · Education & Training	263.66	167.00	96.66	157.88%	2,114.60	2,470.00	-355.40	85.61%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	110.80	250.00	-139.20	44.32%
6-4350 · Insurance	1,318.59	1,320.00	-1.41	99.89%	13,185.90	13,200.00	-14.10	99.89%
6-4370 · License/Permit/Fee/Dues/Subscr	988.37	300.00	688.37	329.46%	3,168.56	2,720.00	448.56	116.49%
6-4380 · Office Supplies/Postage	279.57	175.00	104.57	159.75%	1,511.91	1,750.00	-238.09	86.4%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	3,787.54	4,100.00	-312.46	92.38%
6-4400 · Service Charges	1,234.65	750.00	484.65	164.62%	17,938.00	16,100.00	1,838.00	111.42%
6-4410 · Supplies	22.05	100.00	-77.95	22.05%	591.18	1,000.00	-408.82	59.12%
6-4420 · Travel/Lodging/Miles	871.63	2,000.00	-1,128.37	43.58%	1,401.83	2,500.00	-1,098.17	56.07%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	34.56	350.00	-315.44	9.87%
6-4440 · Utilities	270.59	277.00	-6.41	97.69%	2,669.67	2,770.00	-100.33	96.38%
6-4450 · Misc Expenses	7.79	125.00	-117.21	6.23%	750.62	1,250.00	-499.38	60.05%
6-4460 · Purchases Discount	-14.12	-50.00	35.88	28.24%	-7.88	-500.00	492.12	1.58%
Total 6-4000 · General Expenses	19,342.18	20,613.00	-1,270.82	93.84%	222,865.98	225,874.00	-3,008.02	98.67%
Total Expense	19,342.18	20,613.00	-1,270.82	93.84%	222,865.98	225,874.00	-3,008.02	98.67%
Net Ordinary Income	-19,342.18	-20,613.00	1,270.82	93.84%	-222,865.98	-225,874.00	3,008.02	98.67%
	-19,342.18	-20,613.00	1,270.82	93.84%	-222,865.98	-225,874.00	3,008.02	98.67%
PREVIOUS YEAR COMPARISON								
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	19,342.18	18,116.42	1,225.76	6.77%	222,865.98	215,452.51	7,413.47	3.44%
Total Expense	19,342.18	18,116.42	1,225.76	6.77%	222,865.98	215,452.51	7,413.47	3.44%
Net Ordinary Income	-19,342.18	-18,116.42	-1,225.76	-6.77%	-222,865.98	-215,452.51	-7,413.47	-3.44%
Net Income	-19,342.18	-18,116.42	-1,225.76	-6.77%	-222,865.98	-215,452.51	-7,413.47	-3.44%

Washburn Marina
Revenue - Draw Report
January 2020

	<u>Jan 20</u>	<u>Apr '19 - Jan 20</u>
9-1100 · Draws from City	-64,130.23	-894,383.77
9-2100 · Revenues Paid to City	106,399.80	1,268,792.39
Net Paid to City	42,269.57	374,408.62
Revenues paid to City Detail		
Operating Revenue		1,268,792.39
Maintenance Fees-2019		139,137.20
Total		1,129,655.19

No Maintenance fees outstanding