

**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  
Don Swedberg

Vacant Lemire  
Nick Suminski  
City Administrator

Mary McGrath  
Rodger Reiswig  
Marina Manager

### ***NOTICE OF HARBOR COMMISSION MEETING***

**DATE:** Wednesday, March 20, 2019  
**TIME:** 5:30 P.M.  
**LOCATION:** Washburn City Hall – 119 Washington Avenue

#### **Agenda**

- A. Call to Order – Roll Call
- B. Approval of Minutes of the February 22, 2019 Meeting
- C. Public Comments
- D. Treasurer's Report
  - 1. Payment of Invoices
- E. Slip Transfers – None
- F. Marina Manager's Report
  - 1. February Financial Reports
- G. Followup on 2018 Coal Dock Usage
- H. Update on Dock 3 Utility Upgrade Project
- I. Update on Coal Dock Rehabilitation Project
- J. Adjourn

Cc: Posted Ashland Daily Press File

## FEBRUARY 22, 2019 HARBOR COMMISSION MEETING

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

Commission Members Present: President Carl Broberg, V.P. John Baregi, Mary McGrath, Rodger Reiswig, and Don Swedberg.

Commission Member Absent: Bradley Lemire and Nicholas Suminski.

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 December 19, 2018 Meetings** – Baregi moved to approve and place on file the December 19, 2018 Meeting Minutes and Swedberg seconded. Motion carried 5-0.

**Public Comment** – None.

Broberg made a motion to advance to Marina Manager's Report agenda and Discussion and Action on 2019/2020 Marina Budget items and Baregi seconded. Motion carried 5-0.

**Marina Manager's Report** – Shrider stated the service department started out with a thin load this fall which has grown dramatically and have taken on a couple of nice projects in the last 30 days which has booked us through launch time.

1. **December/January Financial Reports** – Shrider stated to skip the December Financial, move onto January. Shrider stated we had a budget surplus of 4.5% and are 18.5% ahead of last year at this time; the service department is getting on track, all other departments are on track; our slip rental income helped the facility budget out this year; the way things are looking so far this month, February should come in pretty healthy.
2. **Discussion & Action on Computer Purchase** – Shrider stated the Ship Store's current computer/cash register is the oldest one we have and is not compatible with Windows 10; it is still working but likes to shut down every so often. Complete Computer Solutions, Inc. quote to replace it is \$1,059.00 which includes labor to install, transfer data, configure on workgroup, setup printers, install QB POS and QB applications along with a 3 year parts and labor warranty. Baregi made a motion to approve the purchase of the computer package from Complete Computer Solutions, Inc. for \$1,059.00 and Reiswig seconded. Motion carried 5-0.

**Discussion & Action on 2019/2020 Marina Budget** – Shrider stated this is her 12<sup>th</sup> budget to prepare; as per the contract renewed in 2012, it was decided a 5 year projected budget was a reasonable amount of time; creating a budget now focusing on the actual numbers going back six years and then anticipate what this year's outcome will be; in 2016 we reached our highest point, then things tapered off and the service department which is the lion's share of where our revenue is generated took a bit of a hit in 2017 and 2018. Shrider stated it is starting to come around again and we will be marketing the service department heavier now with competition from Barker's Island for business out of this region and Pike's Bay Marina with a new building who are pushing to keep their customers there. Shrider stated when the budget is created she looks at previous year's actual and previous year's budget to find a number that is based on known costs and other costs that are speculated to get a number that falls in the middle, and maybe lower. Shrider reviewed each of the departments and explained their numbers. Kluver stated we will be looking into renewing the marina contract which expires in March 2020. Baregi made a motion to approve the December and January Financial Reports and the Washburn Marina Draft Budget Fiscal Year April 2019 through March 2020 and Reiswig seconded. Motion carried 5-0.

Shrider excused herself and left at 6:04 p.m.

**Treasurer's Report** – Swedberg made a motion to accept and place on file the Marina Operating Account reports for December 31, 2018 and February 28, 2019 and the Harbor Passbook reports for December 31, 2018 and February 28, 2019 and Baregi seconded. Motion carried 5-0

1. **Payment of Invoices** – Baregi moved to approve for payment SmithGroup, Inc. invoices #135740 for \$22,127.00 and #136330 for \$25,327.00 and McGrath seconded. Motion carried 5-0. Swedberg moved to approve for payment Michels Foundations Application for Payment No. 2 for \$580,599.83 and Baregi seconded. Motion carried 5-0. Baregi moved to approve for payment Wisconsin Harbor Towns Association invoice #270 for \$250.00 and Swedberg seconded. Motion carried 5-0. Baregi moved to approve for payment Walkie's Diesel and Marine Service invoice #2199 for \$1,067.26 and Swedberg seconded. Motion carried 5-0. Baregi moved to approve for payment Washburn Area Chamber of Commerce 2018 Membership dues of \$85.00 and Swedberg seconded. Motion carried 5-0.

**Slip Transfers** – Swedberg moved to accept the transfer of Slip 59 from Franzen to Franzen and Harris and Reiswig seconded. Motion carried 5-0.

**Update on 2018 Coal Dock Usage** – Broberg stated Nelson Construction paid \$1,565.00 which included \$625.00 for 2017 usage; J.R. Brennan paid \$1,000.00 which was paid in 2019; and Pearl Beach owes \$4,055.78 yet to be paid in 2019. Kluver stated need to check with Nelson Construction concerning the storage of materials for a late penalty. Broberg stated next year may be better with the Corp of Engineering coming in this year to use the dock.

**Update on Dock 3 Utility Upgrade Project** – Broberg stated the pedestals were taken off the dock last fall and this week started removing the decking off; they have proposed a slight modification on how to re-fasten the decking by putting a furring strip, using treated yellow pine, completely around the dock's edge to be bolted to the rails, then screw the decking onto the furring strips. Baregi moved to approve the work order change to install treated yellow pine furring strip around the complete dock to fasten decking to and Reiswig seconded. Motion carried 5-0. Baregi stated the decking removal has been completed and water system had been installed on Dock 3 per information received last night.

**Update on Coal Dock Rehabilitation Project** – Broberg stated Michels Foundation has suspended work due to snow and ice in order to pour concrete; the bollards need to be installed; the light base at the end of the pier remains to be poured; and the gravel needs to be done. Broberg stated the project is on budget and on time. Kluver stated the contingency fund has not been used and do not anticipate doing so. Broberg stated 60 feet of sheet piling at the end of the coal dock could not be driven into the bedrock; they have marked areas on the coal dock adjacent to the sheet piling to place tubes filled with underwater concrete in order to pin the bottoms of the sheet piling to; and the revetment near the shore line will be shored up with the rocks the city owns.

**Adjourn** – Baregi moved and Reiswig seconded motion to adjourn. Motion carried 5-0 at 6:35 p.m.

Respectfully Submitted,  
Kay Bratley, Deputy Clerk/Treasurer

**Harbor Pass Book - 2019**

<b>12/31/2018 Balance Carried Forward</b>	<b>\$454,140.46</b>
24-Jan Bremer Band - Loan Payment	-8,509.85
Jan Office Fringe	-95.62
Smithgroup	-22,127.00
Smithgroup	-18,541.00
31-Jan Interest	153.71
8-Feb Deposit -Grant Draw	398,867.63
13-Feb Jan Payroll	-768.20
Walkie's Diesel & Marine Service	-1,067.26
Wis. Harbor Towns Association	-250.00
Smithgroup	-25,327.00
Feb Office Fringe	-95.62
26-Feb Michels Foundation-Draw 2	-580,599.83
28-Feb Interest	304.45
8-Mar Deposit-Nelson Dock Rent	1,152.00

**Balance as of 3/8/19**

**\$197,236.87**

**Marina Operating Account 2019**

<b>12/31/2018 Balance Carried Forward</b>		<b>204,781.42</b>
7-Jan Ck# 732	Washburn Marina	-16,206.00
14-Jan	Deposit	56,643.19
14-Jan Ck# 733	Washburn Marina	-16,206.00
21-Jan Ck# 734	Washburn Marina	-18,115.45
24-Jan	Deposit	14,179.75
28-Jan Ck# 735	Washburn Marina	-16,206.00
18-Jan	Deposit	14,813.27
31-Jan	Interest	1.79
4-Feb Ck# 736	Washburn Marina	-16,457.00
8-Feb	Deposit	22,002.73
11-Feb Ck# 737	Washburn Marina	-16,457.00
18-Feb Ck# 738	Washburn Marina	-16,457.00
	Sales Tax	-3,152.41
19-Feb Ck# 739	Washburn Marina	-16,458.00
21-Feb	Deposit	56,494.51
28-Feb	Interest	1.67
4-Mar Ck# 740	Washburn Marina	-15,955.00
8-Mar	Deposit	6,047.61
11-Mar Ck# 741	Washburn Marina	-15,955.00

**Balance as of 3/11/19**

**207,341.08**



Complete Computer Solutions, Inc.

PO Box 802  
15770 Guard Street  
Hayward, WI 54843

# Invoice

Date	Invoice #
2/28/2019	37330

Bill To
Michelle Schrider Washburn Marina PO Box 482 Washburn, WI 54891

210-00-53540.312-000

OK  
*[Signature]*  
031219

P.O. No.	Terms	Project
	Net 20	

Description	Qty	Rate	Amount
Intel® Core i3™ 3.6GHZ Quad Core Processor (Workstation) 8 GB 1333MHZ DDR4 Memory LiteOn 24X DVDRW Crucial Solid State 256GB Hard Drive On Board Video On Board 10/100/1000 Gigabit LAN Microsoft Windows 10 Professional 64 bit 3 YEAR PARTS AND LABOR WARRANTY	1	849.00	849.00
Labor to install new PC, transfer data, configure on workgroup, setup printers, install QB POS and QB applications.	2	85.00	170.00
On-site Service Charge	1	40.00	40.00

<b>Subtotal</b>	\$1,059.00
<b>Sales Tax (0.00)</b>	\$0.00
<b>Total</b>	\$1,059.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$1,059.00

INVOICE

SMITHGROUP

SMITHGROUP, INC

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

February 21, 2019

Project No: 10818

Invoice No: 0136827

**Invoice Total \$22,386.00**

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

Professional Services from January 1, 2019 to January 25, 2019

Contract 000 Washburn Coal Dock Rehabilitation Construction Documents and Contract Administration

Fee

Billing Phase	Fee	Percent Complete	Total Earned
Task 1	40,000.00	100.00	40,000.00
Task 2 and 3	135,800.00	100.00	135,800.00
Task 4	76,300.00	87.00	66,381.00
Total Fee	252,100.00		242,181.00
		Previous Fee Billing	219,795.00
		Current Fee Billing	22,386.00
		Total Fee	22,386.00

*OK*  
*[Signature]*  
*02/03/19*  
*210-00-53540-9000*

Total this Contract \$22,386.00

Total this Invoice \$22,386.00

Outstanding Invoices

Number	Date	Balance
0136330	1/25/2019	25,327.00
Total		25,327.00

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

SmithGroup PM

Heather Brose

DUE AND PAYABLE UPON RECEIPT

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

**Washburn Marina**  
**Balance Sheet**  
As of February 28, 2019

	<u>Feb 28, 19</u>		
<b>ASSETS</b>		<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Checking/Savings</b>		<b>Current Liabilities</b>	
<b>1-1100 · Cash</b>		<b>Accounts Payable</b>	
1-1110 · Checking	24,774.71	2-1100 · Accounts Payable	16,707.53
1-1120 · Petty Cash	200.00	<b>Total Accounts Payable</b>	<u>16,707.53</u>
<b>Total 1-1100 · Cash</b>	<u>24,974.71</u>	<b>Credit Cards</b>	
<b>Total Checking/Savings</b>	24,974.71	2-1110 · Credit Card Payable	6,935.99
<b>Accounts Receivable</b>		<b>Total Credit Cards</b>	<u>6,935.99</u>
<b>1-1200 · Accounts Receivable</b>		<b>Other Current Liabilities</b>	
1-1210 · Billed Invoices	37,322.96	2-1300 · Payroll Liabilities	
<b>Total 1-1200 · Accounts Receivable</b>	<u>37,322.96</u>	2-1320 · Unemployment Comp Tax	662.74
<b>Total Accounts Receivable</b>	37,322.96	2-1330 · State Withholding	1,145.73
<b>Other Current Assets</b>		<b>Total 2-1300 · Payroll Liabilities</b>	<u>1,808.47</u>
<b>1-1300 · Ship Store Inventory</b>		<b>2-1400 · Tax Liabilities</b>	
1-1311 · Clothing	421.57	2-1410 · Sales Tax Payable	3,304.20
1-1313 · Marine Supplies	52,026.58	<b>Total 2-1400 · Tax Liabilities</b>	<u>3,304.20</u>
1-1314 · Personal Items	2,002.07	<b>2-1500 · Other Liabilities</b>	
1-1316 · Diesel Fuel	2,184.38	2-1520 · Deferred Unearned Revenue	
1-1317 · Gasoline	654.92	2-1521 · Slip Rent and Sales	200.00
1-1318 · Service Parts	461.98	2-1522 · Gift Certificates Outstanding	192.88
1-1319 · Slow Moving Contra	935.22	2-1523 · Haul Out, Storage, Launch	62,931.28
<b>Total 1-1300 · Ship Store Inventory</b>	<u>58,686.72</u>	<b>Total 2-1520 · Deferred Unearned Revenue</b>	<u>63,324.16</u>
<b>1-1330 · Notes Receivable</b>	-287.92	<b>2-1530 · Refundable Deposits</b>	4,270.30
<b>1-1340 · Prepaid Expenses</b>	17,889.08	<b>Total 2-1500 · Other Liabilities</b>	<u>67,594.46</u>
<b>12000 · Undeposited Funds</b>	2,168.32	<b>Total Other Current Liabilities</b>	<u>72,707.13</u>
<b>Total Other Current Assets</b>	<u>78,456.20</u>	<b>Total Current Liabilities</b>	<u>96,350.65</u>
<b>Total Current Assets</b>	140,753.87	<b>Total Liabilities</b>	96,350.65
<b>Fixed Assets</b>		<b>Equity</b>	
<b>1-2100 · Furniture, Fixtures, Equipment</b>	1,528.47	<b>3-3000 · Retained Earnings</b>	-24,620.85
<b>Total Fixed Assets</b>	<u>1,528.47</u>	<b>Net Income</b>	70,552.54
<b>TOTAL ASSETS</b>	<u><u>142,282.34</u></u>	<b>Total Equity</b>	<u>45,931.69</u>
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>142,282.34</u></u>

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
February 2019

BUDGET VS ACTUAL					Apr '18 - Feb			
	Feb 19	Budget	\$ Over Budget	% of Budget	19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	1,608.14	500.00	1,108.14	321.63%	242,704.04	221,400.00	21,304.04	109.62%
4-2000 · Service Dept Income	57,236.28	66,060.00	-8,823.72	86.64%	609,056.51	669,239.00	-60,182.49	91.01%
4-3000 · Ship Store Income	2,980.25	3,500.00	-519.75	85.15%	199,458.89	205,945.00	-6,486.11	96.85%
<b>Total Income</b>	<b>61,824.67</b>	<b>70,060.00</b>	<b>-8,235.33</b>	<b>88.25%</b>	<b>1,051,219.44</b>	<b>1,096,584.00</b>	<b>-45,364.56</b>	<b>95.86%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	24,348.21	19,279.00	5,069.21	126.29%	201,620.11	187,042.00	14,578.11	107.79%
5-3000 · Ship Store COGS	1,833.77	2,275.00	-441.23	80.61%	147,132.83	148,648.00	-1,515.17	98.98%
<b>Total COGS</b>	<b>26,181.98</b>	<b>21,554.00</b>	<b>4,627.98</b>	<b>121.47%</b>	<b>348,752.94</b>	<b>335,690.00</b>	<b>13,062.94</b>	<b>103.89%</b>
<b>Gross Profit</b>	<b>35,642.69</b>	<b>48,506.00</b>	<b>-12,863.31</b>	<b>73.48%</b>	<b>702,466.50</b>	<b>760,894.00</b>	<b>-58,427.50</b>	<b>92.32%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	2,309.77	3,835.00	-1,525.23	60.23%	43,637.30	53,769.00	-10,131.70	81.16%
6-2000 · Service Dept Expenses	7,957.96	16,071.00	-8,113.04	49.52%	113,527.71	153,551.00	-40,023.29	73.94%
6-3000 · Ship Store Expenses	3,094.20	3,968.00	-873.80	77.98%	64,394.25	68,914.00	-4,519.75	93.44%
6-4000 · General Expenses	19,344.61	20,401.00	-1,056.39	94.82%	235,577.31	246,863.00	-11,285.69	95.43%
<b>Total Expense</b>	<b>32,706.54</b>	<b>44,275.00</b>	<b>-11,568.46</b>	<b>73.87%</b>	<b>457,136.57</b>	<b>523,097.00</b>	<b>-65,960.43</b>	<b>87.39%</b>
<b>Net Ordinary Income</b>	<b>2,936.15</b>	<b>4,231.00</b>	<b>-1,294.85</b>	<b>69.4%</b>	<b>245,329.93</b>	<b>237,797.00</b>	<b>7,532.93</b>	<b>103.17%</b>
<b>Net Income</b>	<b>2,936.15</b>	<b>4,231.00</b>	<b>-1,294.85</b>	<b>69.4%</b>	<b>245,329.93</b>	<b>237,797.00</b>	<b>7,532.93</b>	<b>103.17%</b>

PREVIOUS YEAR COMPARISON					Apr '18 - Feb			
	Feb 19	Feb 18	\$ Change	% Change	19	Apr '17 - Feb 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	1,608.14	2,648.97	-1,040.83	-39.29%	242,704.04	219,733.91	22,970.13	10.45%
4-2000 · Service Dept Income	57,236.28	48,511.19	8,725.09	17.99%	609,056.51	632,373.97	-23,317.46	-3.69%
4-3000 · Ship Store Income	2,980.25	5,215.50	-2,235.25	-42.86%	199,458.89	176,259.39	23,199.50	13.16%
<b>Total Income</b>	<b>61,824.67</b>	<b>56,375.66</b>	<b>5,449.01</b>	<b>9.67%</b>	<b>1,051,219.44</b>	<b>1,028,367.27</b>	<b>22,852.17</b>	<b>2.22%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	24,348.21	13,576.48	10,771.73	79.34%	201,620.11	218,081.63	-16,461.52	-7.55%
5-3000 · Ship Store COGS	1,833.77	3,180.85	-1,347.08	-42.35%	147,132.83	128,280.20	18,852.63	14.7%
<b>Total COGS</b>	<b>26,181.98</b>	<b>16,757.33</b>	<b>9,424.65</b>	<b>56.24%</b>	<b>348,752.94</b>	<b>346,361.83</b>	<b>2,391.11</b>	<b>0.69%</b>
<b>Gross Profit</b>	<b>35,642.69</b>	<b>39,618.33</b>	<b>-3,975.64</b>	<b>-10.04%</b>	<b>702,466.50</b>	<b>682,005.44</b>	<b>20,461.06</b>	<b>3.0%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	2,309.77	2,588.68	-278.91	-10.77%	43,637.30	43,348.55	288.75	0.67%
6-2000 · Service Dept Expenses	7,957.96	10,668.40	-2,710.44	-25.41%	113,527.71	131,571.43	-18,043.72	-13.71%
6-3000 · Ship Store Expenses	3,094.20	3,641.33	-547.13	-15.03%	64,394.25	61,169.94	3,224.31	5.27%
6-4000 · General Expenses	19,344.61	18,898.67	445.94	2.36%	235,577.31	236,119.80	-542.49	-0.23%
<b>Total Expense</b>	<b>32,706.54</b>	<b>35,797.08</b>	<b>-3,090.54</b>	<b>-8.63%</b>	<b>457,136.57</b>	<b>472,209.72</b>	<b>-15,073.15</b>	<b>-3.19%</b>
<b>Net Ordinary Income</b>	<b>2,936.15</b>	<b>3,821.25</b>	<b>-885.10</b>	<b>-23.16%</b>	<b>245,329.93</b>	<b>209,795.72</b>	<b>35,534.21</b>	<b>16.94%</b>
<b>Net Income</b>	<b>2,936.15</b>	<b>3,821.25</b>	<b>-885.10</b>	<b>-23.16%</b>	<b>245,329.93</b>	<b>209,795.72</b>	<b>35,534.21</b>	<b>16.94%</b>

## Washburn Marina Washburn Marina Budget vs. Actual February 2019

	Feb 19	Budget	\$ Over Budget	% of Budget	Apr '18 - Feb 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	0.00	0.00	0.00	0.0%	130,285.81	119,000.00	11,285.81	109.48%
4-1200 · Off-Season	1,238.00	0.00	1,238.00	100.0%	106,993.75	98,500.00	8,493.75	108.62%
4-1400 · Misc Services	370.14	500.00	-129.86	74.03%	5,424.48	3,900.00	1,524.48	139.09%
<b>Total 4-1000 · Facility Income</b>	<b>1,608.14</b>	<b>500.00</b>	<b>1,108.14</b>	<b>321.63%</b>	<b>242,704.04</b>	<b>221,400.00</b>	<b>21,304.04</b>	<b>109.62%</b>
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	11,519.50	11,332.00	187.50	101.66%	53,700.60	78,465.00	-24,764.40	68.44%
4-2112 · Fiberglass-Woodwork	14,702.75	26,980.00	-12,277.25	54.5%	129,823.84	191,187.00	-61,363.16	67.9%
4-2113 · Mechanical	7,907.00	10,792.00	-2,885.00	73.27%	134,382.88	111,824.00	22,558.88	120.17%
4-2114 · Rigging	1,144.00	2,158.00	-1,014.00	53.01%	23,444.75	21,051.00	2,393.75	111.37%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	0.00	2,266.00	-2,266.00	0.0%	114,071.63	131,117.00	-17,045.37	87.0%
4-2122 · Other Unit Billed	0.00	432.00	-432.00	0.0%	15,919.55	21,895.00	-5,975.45	72.71%
<b>Total 4-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>2,698.00</b>	<b>-2,698.00</b>	<b>0.0%</b>	<b>129,991.18</b>	<b>153,012.00</b>	<b>-23,020.82</b>	<b>84.96%</b>
<b>Total 4-2100 · Labor</b>	<b>35,273.25</b>	<b>53,960.00</b>	<b>-18,686.75</b>	<b>65.37%</b>	<b>471,343.25</b>	<b>555,539.00</b>	<b>-84,195.75</b>	<b>84.84%</b>
<b>4-2200 · Materials</b>	<b>21,311.72</b>	<b>12,000.00</b>	<b>9,311.72</b>	<b>177.6%</b>	<b>95,013.95</b>	<b>79,500.00</b>	<b>15,513.95</b>	<b>119.51%</b>
<b>4-2300 · Contract Services</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>	<b>20,763.38</b>	<b>14,200.00</b>	<b>6,563.38</b>	<b>146.22%</b>
<b>4-2400 · Misc Charges</b>	<b>651.31</b>	<b>250.00</b>	<b>401.31</b>	<b>260.52%</b>	<b>21,935.93</b>	<b>22,750.00</b>	<b>-814.07</b>	<b>96.42%</b>
<b>4-2500 · Credit/Refunds</b>	<b>0.00</b>	<b>-250.00</b>	<b>250.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>-2,750.00</b>	<b>2,750.00</b>	<b>0.0%</b>
<b>Total 4-2000 · Service Dept Income</b>	<b>57,236.28</b>	<b>66,060.00</b>	<b>-8,823.72</b>	<b>86.64%</b>	<b>609,056.51</b>	<b>669,239.00</b>	<b>-60,182.49</b>	<b>91.01%</b>
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	0.00	0.00	0.00	0.0%	3,242.17	2,250.00	992.17	144.1%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,249.69	1,275.00	-25.31	98.02%
4-3130 · Marine Supplies	2,643.02	3,500.00	-856.98	75.52%	89,756.93	104,100.00	-14,343.07	86.22%
4-3140 · Personal Items	37.41	0.00	37.41	100.0%	3,975.29	4,600.00	-624.71	86.42%
4-3150 · Special Orders	299.82	0.00	299.82	100.0%	29,362.69	36,000.00	-6,637.31	81.56%
<b>Total 4-3100 · Store Sales</b>	<b>2,980.25</b>	<b>3,500.00</b>	<b>-519.75</b>	<b>85.15%</b>	<b>127,586.77</b>	<b>148,225.00</b>	<b>-20,638.23</b>	<b>86.08%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	13,128.32	12,350.00	778.32	106.3%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	56,553.92	43,150.00	13,403.92	131.06%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	2,189.88	2,220.00	-30.12	98.64%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>71,872.12</b>	<b>57,720.00</b>	<b>14,152.12</b>	<b>124.52%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>2,980.25</b>	<b>3,500.00</b>	<b>-519.75</b>	<b>85.15%</b>	<b>199,458.89</b>	<b>205,945.00</b>	<b>-6,486.11</b>	<b>96.85%</b>
<b>Total Income</b>	<b>61,824.67</b>	<b>70,060.00</b>	<b>-8,235.33</b>	<b>88.25%</b>	<b>1,051,219.44</b>	<b>1,096,584.00</b>	<b>-45,364.56</b>	<b>95.86%</b>
<b>Cost of Goods Sold</b>								
<b>5-2000 · Service Dept COGS</b>								
<b>5-2100 · Labor</b>								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,473.07	2,589.00	-1,115.93	56.9%	10,152.25	17,309.00	-7,156.75	58.65%

## Washburn Marina Washburn Marina Budget vs. Actual February 2019

	Feb 19	Budget	\$ Over Budget	% of Budget	Apr '18 - Feb 19	Budget	\$ Over Budget	% of Budget
5-2112 · Fiberglass-Woodworking	5,103.29	4,531.00	572.29	112.63%	34,392.05	38,844.00	-4,451.95	88.54%
5-2113 · Mechanical	1,734.54	2,805.00	-1,070.46	61.84%	28,378.12	26,255.00	2,123.12	108.09%
5-2114 · Rigging	206.93	432.00	-225.07	47.9%	4,676.32	4,526.00	150.32	103.32%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>8,517.83</b>	<b>10,357.00</b>	<b>-1,839.17</b>	<b>82.24%</b>	<b>77,598.74</b>	<b>86,934.00</b>	<b>-9,335.26</b>	<b>89.26%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	31,896.19	25,562.00	6,334.19	124.78%
5-2122 · Other	0.00	432.00	-432.00	0.0%	672.75	6,116.00	-5,443.25	11.0%
<b>Total 5-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>432.00</b>	<b>-432.00</b>	<b>0.0%</b>	<b>32,568.94</b>	<b>31,678.00</b>	<b>890.94</b>	<b>102.81%</b>
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total 5-2100 · Labor</b>	<b>8,517.83</b>	<b>10,789.00</b>	<b>-2,271.17</b>	<b>78.95%</b>	<b>110,167.68</b>	<b>118,612.00</b>	<b>-8,444.32</b>	<b>92.88%</b>
5-2200 · Subcontract Services	0.00	90.00	-90.00	0.0%	18,991.19	12,780.00	6,211.19	148.6%
5-2300 · Materials	15,830.38	8,400.00	7,430.38	188.46%	72,461.24	55,650.00	16,811.24	130.21%
<b>Total 5-2000 · Service Dept COGS</b>	<b>24,348.21</b>	<b>19,279.00</b>	<b>5,069.21</b>	<b>126.29%</b>	<b>201,620.11</b>	<b>187,042.00</b>	<b>14,578.11</b>	<b>107.79%</b>
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	0.00	0.00	0.00	0.0%	2,263.92	1,800.00	463.92	125.77%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	802.58	957.00	-154.42	83.86%
5-3130 · Marine Supplies	1,595.36	2,275.00	-679.64	70.13%	59,813.55	67,665.00	-7,851.45	88.4%
5-3140 · Personal Items	30.36	0.00	30.36	100.0%	2,888.69	3,496.00	-607.31	82.63%
5-3150 · Special Orders	208.05	0.00	208.05	100.0%	22,472.07	27,000.00	-4,527.93	83.23%
<b>Total 5-3100 · Store Sales</b>	<b>1,833.77</b>	<b>2,275.00</b>	<b>-441.23</b>	<b>80.61%</b>	<b>88,240.81</b>	<b>100,918.00</b>	<b>-12,677.19</b>	<b>87.44%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	11,480.92	10,621.00	859.92	108.1%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	47,411.10	37,109.00	10,302.10	127.76%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>58,892.02</b>	<b>47,730.00</b>	<b>11,162.02</b>	<b>123.39%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>1,833.77</b>	<b>2,275.00</b>	<b>-441.23</b>	<b>80.61%</b>	<b>147,132.83</b>	<b>148,648.00</b>	<b>-1,515.17</b>	<b>98.98%</b>
<b>Total COGS</b>	<b>26,181.98</b>	<b>21,554.00</b>	<b>4,627.98</b>	<b>121.47%</b>	<b>348,752.94</b>	<b>335,690.00</b>	<b>13,062.94</b>	<b>103.89%</b>
<b>Gross Profit</b>	<b>35,642.69</b>	<b>48,506.00</b>	<b>-12,863.31</b>	<b>73.48%</b>	<b>702,466.50</b>	<b>760,894.00</b>	<b>-58,427.50</b>	<b>92.32%</b>
<b>Expense</b>								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	699.62	277.00	422.62	252.57%	10,353.12	10,910.00	-556.88	94.9%
6-1120 · Buildings/Grounds	939.27	1,758.00	-818.73	53.43%	14,883.19	19,459.00	-4,575.81	76.49%
<b>Total 6-1100 · Utilities</b>	<b>1,638.89</b>	<b>2,035.00</b>	<b>-396.11</b>	<b>80.54%</b>	<b>25,236.31</b>	<b>30,369.00</b>	<b>-5,132.69</b>	<b>83.1%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	0.00	0.00	0.00	0.0%	2,613.26	3,600.00	-986.74	72.59%
6-1220 · Buildings/Grounds	670.88	1,200.00	-529.12	55.91%	15,787.73	13,200.00	2,587.73	119.6%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>670.88</b>	<b>1,200.00</b>	<b>-529.12</b>	<b>55.91%</b>	<b>18,400.99</b>	<b>16,800.00</b>	<b>1,600.99</b>	<b>109.53%</b>
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	6,600.00	-6,600.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>2,309.77</b>	<b>3,835.00</b>	<b>-1,525.23</b>	<b>60.23%</b>	<b>43,637.30</b>	<b>53,769.00</b>	<b>-10,131.70</b>	<b>81.16%</b>
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								

## Washburn Marina Washburn Marina Budget vs. Actual February 2019

	Feb 19	Budget	\$ Over Budget	% of Budget	Apr '18 - Feb 19	Budget	\$ Over Budget	% of Budget
6-2111 · Administrative	2,997.01	3,735.00	-737.99	80.24%	33,861.18	39,546.00	-5,684.82	85.63%
6-2112 · Warranty/Credit	210.18	533.00	-322.82	39.43%	4,475.62	5,650.00	-1,174.38	79.22%
6-2113 · General Maintenance	672.56	1,068.00	-395.44	62.97%	7,722.77	11,299.00	-3,576.23	68.35%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>3,879.75</b>	<b>5,336.00</b>	<b>-1,456.25</b>	<b>72.71%</b>	<b>46,059.57</b>	<b>56,495.00</b>	<b>-10,435.43</b>	<b>81.53%</b>
6-2120 · FICA/Medicare	948.41	1,287.00	-338.59	73.69%	13,631.84	14,263.00	-631.16	95.58%
6-2130 · Unemployment Compensation	153.40	1,329.00	-1,175.60	11.54%	507.03	3,865.00	-3,357.97	13.12%
6-2140 · Workers Compensation	271.20	799.00	-527.80	33.94%	5,427.33	8,798.00	-3,370.67	61.69%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>5,252.76</b>	<b>8,751.00</b>	<b>-3,498.24</b>	<b>60.03%</b>	<b>65,625.77</b>	<b>83,421.00</b>	<b>-17,795.23</b>	<b>78.67%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	3,909.60	4,887.00	-977.40	80.0%
6-2220 · Personal Time Compensation	0.00	1,092.00	-1,092.00	0.0%	11,352.32	12,020.00	-667.68	94.45%
6-2230 · Health Insurance	1,134.12	2,031.00	-896.88	55.84%	20,382.23	22,346.00	-1,963.77	91.21%
6-2240 · Retirement Plan	365.45	504.00	-138.55	72.51%	4,607.34	5,594.00	-986.66	82.36%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,499.57</b>	<b>3,627.00</b>	<b>-2,127.43</b>	<b>41.35%</b>	<b>40,251.49</b>	<b>44,847.00</b>	<b>-4,595.51</b>	<b>89.75%</b>
6-2310 · Education & Training	49.58	1,667.00	-1,617.42	2.97%	433.16	4,837.00	-4,403.84	8.96%
6-2320 · Equipment Maintenance	747.90	525.00	222.90	142.46%	5,643.42	5,775.00	-131.58	97.72%
6-2330 · Freight & Shipping	607.00	225.00	382.00	269.78%	3,497.50	2,475.00	1,022.50	141.31%
6-2340 · Hazardous Waste Removal	0.00	100.00	-100.00	0.0%	40.00	1,100.00	-1,060.00	3.64%
6-2350 · Small Tools	28.46	410.00	-381.54	6.94%	1,514.74	4,510.00	-2,995.26	33.59%
6-2360 · Supplies	-359.23	0.00	-359.23	100.0%	-6,090.85	0.00	-6,090.85	100.0%
6-2370 · Travel/Lodging/Meals	0.00	500.00	-500.00	0.0%	80.76	2,160.00	-2,079.24	3.74%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	788.48	1,500.00	-711.52	52.57%
6-2390 · Utilities	90.97	91.00	-0.03	99.97%	997.40	1,001.00	-3.60	99.64%
6-2400 · Warranty Parts	40.95	175.00	-134.05	23.4%	745.84	1,925.00	-1,179.16	38.75%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>7,957.96</b>	<b>16,071.00</b>	<b>-8,113.04</b>	<b>49.52%</b>	<b>113,527.71</b>	<b>153,551.00</b>	<b>-40,023.29</b>	<b>73.94%</b>
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	2,186.12	1,871.00	315.12	116.84%	41,257.43	44,655.00	-3,397.57	92.39%
6-3120 · FICA/Medicare	168.62	174.00	-5.38	96.91%	3,381.73	3,852.00	-470.27	87.79%
6-3130 · Unemployment Compensation	27.27	179.00	-151.73	15.24%	121.06	1,096.00	-974.94	11.05%
6-3140 · Workers Compensation	48.21	169.00	-120.79	28.53%	1,477.97	1,859.00	-381.03	79.5%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>2,430.22</b>	<b>2,393.00</b>	<b>37.22</b>	<b>101.56%</b>	<b>46,238.19</b>	<b>51,462.00</b>	<b>-5,223.81</b>	<b>89.85%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,472.80	1,331.00	141.80	110.65%
6-3220 · Personal Time Compensation	18.00	397.00	-379.00	4.53%	5,015.52	4,371.00	644.52	114.75%
6-3230 · Health Insurance	407.23	473.00	-65.77	86.1%	5,268.09	5,198.00	70.09	101.35%
6-3240 · Retirement Plan	143.27	152.00	-8.73	94.26%	2,064.01	1,819.00	245.01	113.47%
<b>Total 6-3200 · Employee Benefits</b>	<b>568.50</b>	<b>1,022.00</b>	<b>-453.50</b>	<b>55.63%</b>	<b>13,820.42</b>	<b>12,719.00</b>	<b>1,101.42</b>	<b>108.66%</b>
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3310 · Equipment/Maintenance	0.00	22.00	-22.00	0.0%	123.97	242.00	-118.03	51.23%
6-3320 · Freight/Shipping	4.50	140.00	-135.50	3.21%	2,248.16	1,540.00	708.16	145.98%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	487.37	1,100.00	-612.63	44.31%
6-3340 · Travel/Lodging/Meals	0.00	200.00	-200.00	0.0%	0.00	400.00	-400.00	0.0%

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**February 2019**

	Feb 19	Budget	\$ Over Budget	% of Budget	Apr '18 - Feb 19	Budget	\$ Over Budget	% of Budget
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	356.45	450.00	-93.55	79.21%
6-3360 · Utilities	90.98	91.00	-0.02	99.98%	997.42	1,001.00	-3.58	99.64%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	122.27	0.00	122.27	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>3,094.20</b>	<b>3,968.00</b>	<b>-873.80</b>	<b>77.98%</b>	<b>64,394.25</b>	<b>68,914.00</b>	<b>-4,519.75</b>	<b>93.44%</b>
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	8,749.75	8,640.00	109.75	101.27%	101,306.51	102,724.00	-1,417.49	98.62%
6-4120 · Repair/Maintenance Wages	2,937.62	2,689.00	248.62	109.25%	35,228.18	35,617.00	-388.82	98.91%
6-4130 · FICA/Medicare	895.47	896.00	-0.53	99.94%	10,312.83	11,090.00	-777.17	92.99%
6-4140 · Unemployment Compensation	144.83	1,102.00	-957.17	13.14%	246.83	3,647.00	-3,400.17	6.77%
6-4150 · Workers Compensation	256.05	569.00	-312.95	45.0%	4,048.06	6,259.00	-2,210.94	64.68%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>12,983.72</b>	<b>13,896.00</b>	<b>-912.28</b>	<b>93.44%</b>	<b>151,142.41</b>	<b>159,337.00</b>	<b>-8,194.59</b>	<b>94.86%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,152.00	1,153.00	-1.00	99.91%
6-4220 · Personal Time Compensation	18.00	196.00	-178.00	9.18%	2,606.34	2,159.00	447.34	120.72%
6-4230 · Health Insurance	1,300.08	1,907.00	-606.92	68.17%	17,024.53	20,977.00	-3,952.47	81.16%
6-4240 · Retirement Plan	280.49	352.00	-71.51	79.69%	3,311.91	3,948.00	-636.09	83.89%
<b>Total 6-4200 · Employee Benefits</b>	<b>1,598.57</b>	<b>2,455.00</b>	<b>-856.43</b>	<b>65.12%</b>	<b>24,094.78</b>	<b>28,237.00</b>	<b>-4,142.22</b>	<b>85.33%</b>
<b>6-4300 · Advertising &amp; Marketing</b>	<b>49.10</b>	<b>60.00</b>	<b>-10.90</b>	<b>81.83%</b>	<b>7,230.83</b>	<b>6,585.00</b>	<b>645.83</b>	<b>109.81%</b>
6-4310 · Contract Services	48.58	30.00	18.58	161.93%	394.78	930.00	-535.22	42.45%
6-4320 · Donations	75.00	50.00	25.00	150.0%	1,333.55	1,300.00	33.55	102.58%
6-4330 · Education & Training	36.00	167.00	-131.00	21.56%	634.66	2,703.00	-2,068.34	23.48%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	9.49	25.00	-15.51	37.96%	1,070.70	275.00	795.70	389.35%
6-4350 · Insurance	1,318.59	1,370.00	-51.41	96.25%	14,746.41	15,070.00	-323.59	97.85%
6-4370 · License/Permit/Fee/Dues/Subscr	503.81	537.00	-33.19	93.82%	2,844.74	4,355.00	-1,510.26	65.32%
6-4380 · Office Supplies/Postage	33.70	170.00	-136.30	19.82%	2,325.61	1,870.00	455.61	124.36%
6-4390 · Professional Services	985.00	100.00	885.00	985.0%	4,786.25	4,800.00	-13.75	99.71%
6-4400 · Service Charges	1,014.26	1,000.00	14.26	101.43%	16,742.36	14,000.00	2,742.36	119.59%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	593.66	1,100.00	-506.34	53.97%
6-4420 · Travel/Lodging/Miles	397.56	100.00	297.56	397.56%	2,591.74	2,200.00	391.74	117.81%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	90.94	350.00	-259.06	25.98%
6-4440 · Utilities	250.82	266.00	-15.18	94.29%	2,997.33	2,926.00	71.33	102.44%
6-4450 · Misc Expenses	37.12	125.00	-87.88	29.7%	1,862.84	1,375.00	487.84	135.48%
6-4460 · Purchases Discount	3.29	-50.00	53.29	-6.58%	93.72	-550.00	643.72	-17.04%
<b>Total 6-4000 · General Expenses</b>	<b>19,344.61</b>	<b>20,401.00</b>	<b>-1,056.39</b>	<b>94.82%</b>	<b>235,577.31</b>	<b>246,863.00</b>	<b>-11,285.69</b>	<b>95.43%</b>
<b>Total Expense</b>	<b>32,706.54</b>	<b>44,275.00</b>	<b>-11,568.46</b>	<b>73.87%</b>	<b>457,136.57</b>	<b>523,097.00</b>	<b>-65,960.43</b>	<b>87.39%</b>
<b>Net Ordinary Income</b>	<b>2,936.15</b>	<b>4,231.00</b>	<b>-1,294.85</b>	<b>69.4%</b>	<b>245,329.93</b>	<b>237,797.00</b>	<b>7,532.93</b>	<b>103.17%</b>
	<b>2,936.15</b>	<b>4,231.00</b>	<b>-1,294.85</b>	<b>69.4%</b>	<b>245,329.93</b>	<b>237,797.00</b>	<b>7,532.93</b>	<b>103.17%</b>

**Washburn Marina  
Facilities Budget vs. Actual  
February 2019**

BUDGET VS ACTUAL					Apr '18 -			
	Feb 19	Budget	\$ Over Budget	% of Budget	Feb 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income								
4-1100 · In-Season	0.00	0.00	0.00	0.0%	130,285.81	119,000.00	11,285.81	109.48%
4-1200 · Off-Season	1,238.00	0.00	1,238.00	100.0%	106,993.75	98,500.00	8,493.75	108.62%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	137,683.20	132,683.00	5,000.20	103.77%
4-1400 · Misc Services	370.14	500.00	-129.86	74.03%	5,424.48	3,900.00	1,524.48	139.09%
<b>Total 4-1000 · Facility Income</b>	<b>1,608.14</b>	<b>500.00</b>	<b>1,108.14</b>	<b>321.63%</b>	<b>380,387.24</b>	<b>354,083.00</b>	<b>26,304.24</b>	<b>107.43%</b>
<b>Total Income</b>	<b>1,608.14</b>	<b>500.00</b>	<b>1,108.14</b>	<b>321.63%</b>	<b>380,387.24</b>	<b>354,083.00</b>	<b>26,304.24</b>	<b>107.43%</b>
<b>Gross Profit</b>	<b>1,608.14</b>	<b>500.00</b>	<b>1,108.14</b>	<b>321.63%</b>	<b>380,387.24</b>	<b>354,083.00</b>	<b>26,304.24</b>	<b>107.43%</b>
<b>Expense</b>								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	699.62	277.00	422.62	252.57%	10,353.12	10,910.00	-556.88	94.9%
6-1120 · Buildings/Grounds	939.27	1,758.00	-818.73	53.43%	14,883.19	19,459.00	-4,575.81	76.49%
<b>Total 6-1100 · Utilities</b>	<b>1,638.89</b>	<b>2,035.00</b>	<b>-396.11</b>	<b>80.54%</b>	<b>25,236.31</b>	<b>30,369.00</b>	<b>-5,132.69</b>	<b>83.1%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	0.00	0.00	0.00	0.0%	2,813.26	3,600.00	-986.74	72.59%
6-1220 · Buildings/Grounds	670.88	1,200.00	-529.12	55.91%	15,787.73	13,200.00	2,587.73	119.6%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>670.88</b>	<b>1,200.00</b>	<b>-529.12</b>	<b>55.91%</b>	<b>18,400.99</b>	<b>16,800.00</b>	<b>1,600.99</b>	<b>109.53%</b>
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	6,600.00	-6,600.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>2,309.77</b>	<b>3,835.00</b>	<b>-1,525.23</b>	<b>60.23%</b>	<b>43,637.30</b>	<b>53,769.00</b>	<b>-10,131.70</b>	<b>81.16%</b>
<b>Total Expense</b>	<b>2,309.77</b>	<b>3,835.00</b>	<b>-1,525.23</b>	<b>60.23%</b>	<b>43,637.30</b>	<b>53,769.00</b>	<b>-10,131.70</b>	<b>81.16%</b>
<b>Net Ordinary Income</b>	<b>-701.63</b>	<b>-3,335.00</b>	<b>2,633.37</b>	<b>21.04%</b>	<b>336,749.94</b>	<b>300,314.00</b>	<b>36,435.94</b>	<b>112.13%</b>
<b>Net Income</b>	<b>-701.63</b>	<b>-3,335.00</b>	<b>2,633.37</b>	<b>21.04%</b>	<b>336,749.94</b>	<b>300,314.00</b>	<b>36,435.94</b>	<b>112.13%</b>

PREVIOUS YEAR COMPARISON					Apr '18 -			
	Feb 19	Feb 18	\$ Change	% Change	Feb 19	Apr '17 - Feb 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	1,608.14	2,648.97	-1,040.83	-39.29%	380,387.24	347,571.03	32,816.21	9.44%
<b>Total Income</b>	<b>1,608.14</b>	<b>2,648.97</b>	<b>-1,040.83</b>	<b>-39.29%</b>	<b>380,387.24</b>	<b>347,571.03</b>	<b>32,816.21</b>	<b>9.44%</b>
<b>Gross Profit</b>	<b>1,608.14</b>	<b>2,648.97</b>	<b>-1,040.83</b>	<b>-39.29%</b>	<b>380,387.24</b>	<b>347,571.03</b>	<b>32,816.21</b>	<b>9.44%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	2,309.77	2,588.68	-278.91	-10.77%	43,637.30	43,348.55	288.75	0.67%
<b>Total Expense</b>	<b>2,309.77</b>	<b>2,588.68</b>	<b>-278.91</b>	<b>-10.77%</b>	<b>43,637.30</b>	<b>43,348.55</b>	<b>288.75</b>	<b>0.67%</b>
<b>Net Ordinary Income</b>	<b>-701.63</b>	<b>60.29</b>	<b>-761.92</b>	<b>-1,263.76%</b>	<b>336,749.94</b>	<b>304,222.48</b>	<b>32,527.46</b>	<b>10.69%</b>
<b>Net Income</b>	<b>-701.63</b>	<b>60.29</b>	<b>-761.92</b>	<b>-1,263.76%</b>	<b>336,749.94</b>	<b>304,222.48</b>	<b>32,527.46</b>	<b>10.69%</b>

**Washburn Marina**  
**Service Department Budget vs. Actual**  
February 2019

BUDGET VS ACTUAL					Apr '18 -			
	Feb 19	Budget	\$ Over Budget	% of Budget	Feb 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	11,519.50	11,332.00	187.50	101.66%	53,700.60	78,465.00	-24,764.40	68.44%
4-2112 · Fiberglass-Woodwork	14,702.75	26,980.00	-12,277.25	54.5%	129,823.84	191,187.00	-61,363.16	67.9%
4-2113 · Mechanical	7,907.00	10,792.00	-2,885.00	73.27%	134,382.88	111,824.00	22,558.88	120.17%
4-2114 · Rigging	1,144.00	2,158.00	-1,014.00	53.01%	23,444.75	21,051.00	2,393.75	111.37%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	0.00	2,266.00	-2,266.00	0.0%	114,071.63	131,117.00	-17,045.37	87.0%
4-2122 · Other Unit Billed	0.00	432.00	-432.00	0.0%	15,919.55	21,895.00	-5,975.45	72.71%
<b>Total 4-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>2,698.00</b>	<b>-2,698.00</b>	<b>0.0%</b>	<b>129,991.18</b>	<b>153,012.00</b>	<b>-23,020.82</b>	<b>84.96%</b>
<b>Total 4-2100 · Labor</b>	<b>35,273.25</b>	<b>53,960.00</b>	<b>-18,686.75</b>	<b>65.37%</b>	<b>471,343.25</b>	<b>555,539.00</b>	<b>-84,195.75</b>	<b>84.84%</b>
4-2200 · Materials	21,311.72	12,000.00	9,311.72	177.6%	95,013.95	79,500.00	15,513.95	119.51%
4-2300 · Contract Services	0.00	100.00	-100.00	0.0%	20,763.38	14,200.00	6,563.38	146.22%
4-2400 · Misc Charges	651.31	250.00	401.31	260.52%	21,935.93	22,750.00	-814.07	96.42%
4-2500 · Credit/Refunds	0.00	-250.00	250.00	0.0%	0.00	-2,750.00	2,750.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>57,236.28</b>	<b>66,060.00</b>	<b>-8,823.72</b>	<b>86.64%</b>	<b>609,056.51</b>	<b>669,239.00</b>	<b>-60,182.49</b>	<b>91.01%</b>
<b>Total Income</b>	<b>57,236.28</b>	<b>66,060.00</b>	<b>-8,823.72</b>	<b>86.64%</b>	<b>609,056.51</b>	<b>669,239.00</b>	<b>-60,182.49</b>	<b>91.01%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,473.07	2,589.00	-1,115.93	56.9%	10,152.25	17,309.00	-7,156.75	58.65%
5-2112 · Fiberglass-Woodworking	5,103.29	4,531.00	572.29	112.63%	34,392.05	38,844.00	-4,451.95	88.54%
5-2113 · Mechanical	1,734.54	2,805.00	-1,070.46	61.84%	28,378.12	26,255.00	2,123.12	108.09%
5-2114 · Rigging	206.93	432.00	-225.07	47.9%	4,676.32	4,526.00	150.32	103.32%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>8,517.83</b>	<b>10,357.00</b>	<b>-1,839.17</b>	<b>82.24%</b>	<b>77,598.74</b>	<b>86,934.00</b>	<b>-9,335.26</b>	<b>89.26%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	31,896.19	25,562.00	6,334.19	124.78%
5-2122 · Other	0.00	432.00	-432.00	0.0%	672.75	6,116.00	-5,443.25	11.0%
<b>Total 5-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>432.00</b>	<b>-432.00</b>	<b>0.0%</b>	<b>32,568.94</b>	<b>31,678.00</b>	<b>890.94</b>	<b>102.81%</b>
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total 5-2100 · Labor</b>	<b>8,517.83</b>	<b>10,789.00</b>	<b>-2,271.17</b>	<b>78.95%</b>	<b>110,167.68</b>	<b>118,612.00</b>	<b>-8,444.32</b>	<b>92.88%</b>
5-2200 · Subcontract Services	0.00	90.00	-90.00	0.0%	18,991.19	12,780.00	6,211.19	148.6%
5-2300 · Materials	15,830.38	8,400.00	7,430.38	188.46%	72,461.24	55,650.00	16,811.24	130.21%
<b>Total 5-2000 · Service Dept COGS</b>	<b>24,348.21</b>	<b>19,279.00</b>	<b>5,069.21</b>	<b>126.29%</b>	<b>201,620.11</b>	<b>187,042.00</b>	<b>14,578.11</b>	<b>107.79%</b>
<b>Total COGS</b>	<b>24,348.21</b>	<b>19,279.00</b>	<b>5,069.21</b>	<b>126.29%</b>	<b>201,620.11</b>	<b>187,042.00</b>	<b>14,578.11</b>	<b>107.79%</b>
<b>Gross Profit</b>	<b>32,888.07</b>	<b>46,781.00</b>	<b>-13,892.93</b>	<b>70.3%</b>	<b>407,436.40</b>	<b>482,197.00</b>	<b>-74,760.60</b>	<b>84.5%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,997.01	3,735.00	-737.99	80.24%	33,861.18	39,546.00	-5,684.82	85.63%

**Washburn Marina  
Service Department Budget vs. Actual  
February 2019**

BUDGET VS ACTUAL					Apr '18 -			
	Feb 19	Budget	\$ Over Budget	% of Budget	Feb 19	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	210.18	533.00	-322.82	39.43%	4,475.62	5,650.00	-1,174.38	79.22%
6-2113 · General Maintenance	672.56	1,068.00	-395.44	62.97%	7,722.77	11,299.00	-3,576.23	68.35%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>3,879.75</b>	<b>5,336.00</b>	<b>-1,456.25</b>	<b>72.71%</b>	<b>46,059.57</b>	<b>56,495.00</b>	<b>-10,435.43</b>	<b>81.53%</b>
6-2120 · FICA/Medicare	948.41	1,287.00	-338.59	73.69%	13,631.84	14,263.00	-631.16	95.58%
6-2130 · Unemployment Compensation	153.40	1,329.00	-1,175.60	11.54%	507.03	3,865.00	-3,357.97	13.12%
6-2140 · Workers Compensation	271.20	799.00	-527.80	33.94%	5,427.33	8,798.00	-3,370.67	61.69%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>5,252.76</b>	<b>8,751.00</b>	<b>-3,498.24</b>	<b>60.03%</b>	<b>65,625.77</b>	<b>83,421.00</b>	<b>-17,795.23</b>	<b>78.67%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	3,909.60	4,887.00	-977.40	80.0%
6-2220 · Personal Time Compensation	0.00	1,092.00	-1,092.00	0.0%	11,352.32	12,020.00	-667.68	94.45%
6-2230 · Health Insurance	1,134.12	2,031.00	-896.88	55.84%	20,382.23	22,346.00	-1,963.77	91.21%
6-2240 · Retirement Plan	365.45	504.00	-138.55	72.51%	4,607.34	5,594.00	-986.66	82.36%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,499.57</b>	<b>3,627.00</b>	<b>-2,127.43</b>	<b>41.35%</b>	<b>40,251.49</b>	<b>44,847.00</b>	<b>-4,595.51</b>	<b>89.75%</b>
6-2310 · Education & Training	49.58	1,667.00	-1,617.42	2.97%	433.16	4,837.00	-4,403.84	8.96%
6-2320 · Equipment Maintenance	747.90	525.00	222.90	142.46%	5,643.42	5,775.00	-131.58	97.72%
6-2330 · Freight & Shipping	607.00	225.00	382.00	269.78%	3,497.50	2,475.00	1,022.50	141.31%
6-2340 · Hazardous Waste Removal	0.00	100.00	-100.00	0.0%	40.00	1,100.00	-1,060.00	3.64%
6-2350 · Small Tools	28.46	410.00	-381.54	6.94%	1,514.74	4,510.00	-2,995.26	33.59%
6-2360 · Supplies	-359.23	0.00	-359.23	100.0%	-6,090.85	0.00	-6,090.85	100.0%
6-2370 · Travel/Lodging/Meals	0.00	500.00	-500.00	0.0%	80.76	2,160.00	-2,079.24	3.74%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	788.48	1,500.00	-711.52	52.57%
6-2390 · Utilities	90.97	91.00	-0.03	99.97%	997.40	1,001.00	-3.60	99.64%
6-2400 · Warranty Parts	40.95	175.00	-134.05	23.4%	745.84	1,925.00	-1,179.16	38.75%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>7,957.96</b>	<b>16,071.00</b>	<b>-8,113.04</b>	<b>49.52%</b>	<b>113,527.71</b>	<b>153,551.00</b>	<b>-40,023.29</b>	<b>73.94%</b>
<b>Total Expense</b>	<b>7,957.96</b>	<b>16,071.00</b>	<b>-8,113.04</b>	<b>49.52%</b>	<b>113,527.71</b>	<b>153,551.00</b>	<b>-40,023.29</b>	<b>73.94%</b>
<b>Net Ordinary Income</b>	<b>24,930.11</b>	<b>30,710.00</b>	<b>-5,779.89</b>	<b>81.18%</b>	<b>293,908.69</b>	<b>328,646.00</b>	<b>-34,737.31</b>	<b>89.43%</b>
<b>Net Income</b>	<b>24,930.11</b>	<b>30,710.00</b>	<b>-5,779.89</b>	<b>81.18%</b>	<b>293,908.69</b>	<b>328,646.00</b>	<b>-34,737.31</b>	<b>89.43%</b>

  

PREVIOUS YEAR COMPARISON					Apr '18 -			
	Feb 19	Feb 18	\$ Change	% Change	Feb 19	Feb 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income	57,236.28	48,511.19	8,725.09	17.99%	609,056.51	632,373.97	-23,317.46	-3.69%
<b>Total Income</b>	<b>57,236.28</b>	<b>48,511.19</b>	<b>8,725.09</b>	<b>17.99%</b>	<b>609,056.51</b>	<b>632,373.97</b>	<b>-23,317.46</b>	<b>-3.69%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	24,348.21	13,576.48	10,771.73	79.34%	201,620.11	218,081.63	-16,461.52	-7.55%
<b>Total COGS</b>	<b>24,348.21</b>	<b>13,576.48</b>	<b>10,771.73</b>	<b>79.34%</b>	<b>201,620.11</b>	<b>218,081.63</b>	<b>-16,461.52</b>	<b>-7.55%</b>
<b>Gross Profit</b>	<b>32,888.07</b>	<b>34,934.71</b>	<b>-2,046.64</b>	<b>-5.86%</b>	<b>407,436.40</b>	<b>414,292.34</b>	<b>-6,855.94</b>	<b>-1.66%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses	7,957.96	10,668.40	-2,710.44	-25.41%	113,527.71	131,571.43	-18,043.72	-13.71%
<b>Total Expense</b>	<b>7,957.96</b>	<b>10,668.40</b>	<b>-2,710.44</b>	<b>-25.41%</b>	<b>113,527.71</b>	<b>131,571.43</b>	<b>-18,043.72</b>	<b>-13.71%</b>
<b>Net Ordinary Income</b>	<b>24,930.11</b>	<b>24,266.31</b>	<b>663.80</b>	<b>2.74%</b>	<b>293,908.69</b>	<b>282,720.91</b>	<b>11,187.78</b>	<b>3.96%</b>
<b>Net Income</b>	<b>24,930.11</b>	<b>24,266.31</b>	<b>663.80</b>	<b>2.74%</b>	<b>293,908.69</b>	<b>282,720.91</b>	<b>11,187.78</b>	<b>3.96%</b>

**Washburn Marina**  
**Ship Store Budget vs. Actual**  
February 2019

BUDGET VS ACTUAL					Apr '18 -			
	Feb 19	Budget	\$ Over Budget	% of Budget	Feb 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	0.00	0.00	0.00	0.0%	3,242.17	2,250.00	992.17	144.1%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,249.69	1,275.00	-25.31	98.02%
4-3130 · Marine Supplies	2,643.02	3,500.00	-856.98	75.52%	89,756.93	104,100.00	-14,343.07	86.22%
4-3140 · Personal Items	37.41	0.00	37.41	100.0%	3,975.29	4,600.00	-624.71	86.42%
4-3150 · Special Orders	299.82	0.00	299.82	100.0%	29,362.69	36,000.00	-6,637.31	81.56%
<b>Total 4-3100 · Store Sales</b>	<b>2,980.25</b>	<b>3,500.00</b>	<b>-519.75</b>	<b>85.15%</b>	<b>127,586.77</b>	<b>148,225.00</b>	<b>-20,638.23</b>	<b>86.08%</b>
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	13,128.32	12,350.00	778.32	106.3%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	56,553.92	43,150.00	13,403.92	131.06%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	2,189.88	2,220.00	-30.12	98.64%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>71,872.12</b>	<b>57,720.00</b>	<b>14,152.12</b>	<b>124.52%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>2,980.25</b>	<b>3,500.00</b>	<b>-519.75</b>	<b>85.15%</b>	<b>199,458.89</b>	<b>205,945.00</b>	<b>-6,486.11</b>	<b>96.85%</b>
<b>Total Income</b>	<b>2,980.25</b>	<b>3,500.00</b>	<b>-519.75</b>	<b>85.15%</b>	<b>199,458.89</b>	<b>205,945.00</b>	<b>-6,486.11</b>	<b>96.85%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	0.00	0.00	0.00	0.0%	2,263.92	1,800.00	463.92	125.77%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	802.58	957.00	-154.42	83.86%
5-3130 · Marine Supplies	1,595.36	2,275.00	-679.64	70.13%	59,813.55	67,665.00	-7,851.45	88.4%
5-3140 · Personal Items	30.36	0.00	30.36	100.0%	2,888.69	3,496.00	-607.31	82.63%
5-3150 · Special Orders	208.05	0.00	208.05	100.0%	22,472.07	27,000.00	-4,527.93	83.23%
<b>Total 5-3100 · Store Sales</b>	<b>1,833.77</b>	<b>2,275.00</b>	<b>-441.23</b>	<b>80.61%</b>	<b>88,240.81</b>	<b>100,918.00</b>	<b>-12,677.19</b>	<b>87.44%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	11,480.92	10,621.00	859.92	108.1%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	47,411.10	37,109.00	10,302.10	127.76%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>58,892.02</b>	<b>47,730.00</b>	<b>11,162.02</b>	<b>123.39%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>1,833.77</b>	<b>2,275.00</b>	<b>-441.23</b>	<b>80.61%</b>	<b>147,132.83</b>	<b>148,648.00</b>	<b>-1,515.17</b>	<b>98.98%</b>
<b>Total COGS</b>	<b>1,833.77</b>	<b>2,275.00</b>	<b>-441.23</b>	<b>80.61%</b>	<b>147,132.83</b>	<b>148,648.00</b>	<b>-1,515.17</b>	<b>98.98%</b>
<b>Gross Profit</b>	<b>1,146.48</b>	<b>1,225.00</b>	<b>-78.52</b>	<b>93.59%</b>	<b>52,326.06</b>	<b>57,297.00</b>	<b>-4,970.94</b>	<b>91.32%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	2,186.12	1,871.00	315.12	116.84%	41,257.43	44,655.00	-3,397.57	92.39%
6-3120 · FICA/Medicare	168.62	174.00	-5.38	96.91%	3,381.73	3,852.00	-470.27	87.79%
6-3130 · Unemployment Compensation	27.27	179.00	-151.73	15.24%	121.06	1,096.00	-974.94	11.05%
6-3140 · Workers Compensation	48.21	169.00	-120.79	28.53%	1,477.97	1,859.00	-381.03	79.5%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>2,430.22</b>	<b>2,393.00</b>	<b>37.22</b>	<b>101.56%</b>	<b>46,238.19</b>	<b>51,462.00</b>	<b>-5,223.81</b>	<b>89.85%</b>
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,472.80	1,331.00	141.80	110.65%

**Washburn Marina**  
**Ship Store Budget vs. Actual**  
**February 2019**

BUDGET VS ACTUAL					Apr '18 -			
	Feb 19	Budget	\$ Over Budget	% of Budget	Feb 19	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	18.00	397.00	-379.00	4.53%	5,015.52	4,371.00	644.52	114.75%
6-3230 · Health Insurance	407.23	473.00	-65.77	86.1%	5,268.09	5,198.00	70.09	101.35%
6-3240 · Retirement Plan	143.27	152.00	-8.73	94.26%	2,064.01	1,819.00	245.01	113.47%
<b>Total 6-3200 · Employee Benefits</b>	<b>568.50</b>	<b>1,022.00</b>	<b>-453.50</b>	<b>55.63%</b>	<b>13,820.42</b>	<b>12,719.00</b>	<b>1,101.42</b>	<b>108.66%</b>
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3310 · Equipment/Maintenance	0.00	22.00	-22.00	0.0%	123.97	242.00	-118.03	51.23%
6-3320 · Freight/Shipping	4.50	140.00	-135.50	3.21%	2,248.16	1,540.00	708.16	145.98%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	487.37	1,100.00	-612.63	44.31%
6-3340 · Travel/Lodging/Meals	0.00	200.00	-200.00	0.0%	0.00	400.00	-400.00	0.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	356.45	450.00	-93.55	79.21%
6-3360 · Utilities	90.98	91.00	-0.02	99.98%	997.42	1,001.00	-3.58	99.64%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	122.27	0.00	122.27	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>3,094.20</b>	<b>3,968.00</b>	<b>-873.80</b>	<b>77.98%</b>	<b>64,394.25</b>	<b>68,914.00</b>	<b>-4,519.75</b>	<b>93.44%</b>
<b>Total Expense</b>	<b>3,094.20</b>	<b>3,968.00</b>	<b>-873.80</b>	<b>77.98%</b>	<b>64,394.25</b>	<b>68,914.00</b>	<b>-4,519.75</b>	<b>93.44%</b>
<b>Net Ordinary Income</b>	<b>-1,947.72</b>	<b>-2,743.00</b>	<b>795.28</b>	<b>71.01%</b>	<b>-12,068.19</b>	<b>-11,617.00</b>	<b>-451.19</b>	<b>103.88%</b>
<b>Net Income</b>	<b>-1,947.72</b>	<b>-2,743.00</b>	<b>795.28</b>	<b>71.01%</b>	<b>-12,068.19</b>	<b>-11,617.00</b>	<b>-451.19</b>	<b>103.88%</b>

PREVIOUS YEAR COMPARISON					Apr '18 -			
	Feb 19	Feb 18	\$ Change	% Change	Feb 19	Apr '17 - Feb 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income	2,980.25	5,215.50	-2,235.25	-42.86%	199,458.89	176,259.39	23,199.50	13.16%
<b>Total Income</b>	<b>2,980.25</b>	<b>5,215.50</b>	<b>-2,235.25</b>	<b>-42.86%</b>	<b>199,458.89</b>	<b>176,259.39</b>	<b>23,199.50</b>	<b>13.16%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS	1,833.77	3,180.85	-1,347.08	-42.35%	147,132.83	128,280.20	18,852.63	14.7%
<b>Total COGS</b>	<b>1,833.77</b>	<b>3,180.85</b>	<b>-1,347.08</b>	<b>-42.35%</b>	<b>147,132.83</b>	<b>128,280.20</b>	<b>18,852.63</b>	<b>14.7%</b>
<b>Gross Profit</b>	<b>1,146.48</b>	<b>2,034.65</b>	<b>-888.17</b>	<b>-43.65%</b>	<b>52,326.06</b>	<b>47,979.19</b>	<b>4,346.87</b>	<b>9.06%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses	3,094.20	3,641.33	-547.13	-15.03%	64,394.25	61,169.94	3,224.31	5.27%
<b>Total Expense</b>	<b>3,094.20</b>	<b>3,641.33</b>	<b>-547.13</b>	<b>-15.03%</b>	<b>64,394.25</b>	<b>61,169.94</b>	<b>3,224.31</b>	<b>5.27%</b>
<b>Net Ordinary Income</b>	<b>-1,947.72</b>	<b>-1,606.68</b>	<b>-341.04</b>	<b>-21.23%</b>	<b>-12,068.19</b>	<b>-13,190.75</b>	<b>1,122.56</b>	<b>8.51%</b>
<b>Net Income</b>	<b>-1,947.72</b>	<b>-1,606.68</b>	<b>-341.04</b>	<b>-21.23%</b>	<b>-12,068.19</b>	<b>-13,190.75</b>	<b>1,122.56</b>	<b>8.51%</b>

**Washburn Marina**  
**General Expenses Budget vs. Actual**  
February 2019

BUDGET VS ACTUAL					Apr '18 -			
	Feb 19	Budget	\$ Over Budget	% of Budget	Feb 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Expense</b>								
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	8,749.75	8,640.00	109.75	101.27%	101,306.51	102,724.00	-1,417.49	98.62%
6-4120 · Repair/Maintenance Wages	2,937.62	2,689.00	248.62	109.25%	35,228.18	35,617.00	-388.82	98.91%
6-4130 · FICA/Medicare	895.47	896.00	-0.53	99.94%	10,312.83	11,090.00	-777.17	92.99%
6-4140 · Unemployment Compensation	144.83	1,102.00	-957.17	13.14%	246.83	3,647.00	-3,400.17	6.77%
6-4150 · Workers Compensation	256.05	569.00	-312.95	45.0%	4,048.06	6,259.00	-2,210.94	64.68%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>12,983.72</b>	<b>13,896.00</b>	<b>-912.28</b>	<b>93.44%</b>	<b>151,142.41</b>	<b>159,337.00</b>	<b>-8,194.59</b>	<b>94.86%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,152.00	1,153.00	-1.00	99.91%
6-4220 · Personal Time Compensation	18.00	196.00	-178.00	9.18%	2,606.34	2,159.00	447.34	120.72%
6-4230 · Health Insurance	1,300.08	1,907.00	-606.92	68.17%	17,024.53	20,977.00	-3,952.47	81.16%
6-4240 · Retirement Plan	280.49	352.00	-71.51	79.69%	3,311.91	3,948.00	-636.09	83.89%
<b>Total 6-4200 · Employee Benefits</b>	<b>1,598.57</b>	<b>2,455.00</b>	<b>-856.43</b>	<b>65.12%</b>	<b>24,094.78</b>	<b>28,237.00</b>	<b>-4,142.22</b>	<b>85.33%</b>
6-4300 · Advertising & Marketing	49.10	60.00	-10.90	81.83%	7,230.83	6,585.00	645.83	109.81%
6-4310 · Contract Services	48.58	30.00	18.58	161.93%	394.78	930.00	-535.22	42.45%
6-4320 · Donations	75.00	50.00	25.00	150.0%	1,333.55	1,300.00	33.55	102.58%
6-4330 · Education & Training	36.00	167.00	-131.00	21.56%	634.66	2,703.00	-2,068.34	23.48%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	9.49	25.00	-15.51	37.96%	1,070.70	275.00	795.70	389.35%
6-4350 · Insurance	1,318.59	1,370.00	-51.41	96.25%	14,746.41	15,070.00	-323.59	97.85%
6-4370 · License/Permit/Fee/Dues/Subscr	503.81	537.00	-33.19	93.82%	2,844.74	4,355.00	-1,510.26	65.32%
6-4380 · Office Supplies/Postage	33.70	170.00	-136.30	19.82%	2,325.61	1,870.00	455.61	124.36%
6-4390 · Professional Services	985.00	100.00	885.00	985.0%	4,786.25	4,800.00	-13.75	99.71%
6-4400 · Service Charges	1,014.26	1,000.00	14.26	101.43%	16,742.36	14,000.00	2,742.36	119.59%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	593.66	1,100.00	-506.34	53.97%
6-4420 · Travel/Lodging/Miles	397.56	100.00	297.56	397.56%	2,591.74	2,200.00	391.74	117.81%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	90.94	350.00	-259.06	25.98%
6-4440 · Utilities	250.82	266.00	-15.18	94.29%	2,997.33	2,926.00	71.33	102.44%
6-4450 · Misc Expenses	37.12	125.00	-87.88	29.7%	1,862.84	1,375.00	487.84	135.48%
6-4460 · Purchases Discount	3.29	-50.00	53.29	-6.58%	93.72	-550.00	643.72	-17.04%
<b>Total 6-4000 · General Expenses</b>	<b>19,344.61</b>	<b>20,401.00</b>	<b>-1,056.39</b>	<b>94.82%</b>	<b>235,577.31</b>	<b>246,863.00</b>	<b>-11,285.69</b>	<b>95.43%</b>
<b>Total Expense</b>	<b>19,344.61</b>	<b>20,401.00</b>	<b>-1,056.39</b>	<b>94.82%</b>	<b>235,577.31</b>	<b>246,863.00</b>	<b>-11,285.69</b>	<b>95.43%</b>
<b>Net Ordinary Income</b>	<b>-19,344.61</b>	<b>-20,401.00</b>	<b>1,056.39</b>	<b>94.82%</b>	<b>-235,577.31</b>	<b>-246,863.00</b>	<b>11,285.69</b>	<b>95.43%</b>
<b>Net Income</b>	<b>-19,344.61</b>	<b>-20,401.00</b>	<b>1,056.39</b>	<b>94.82%</b>	<b>-235,577.31</b>	<b>-246,863.00</b>	<b>11,285.69</b>	<b>95.43%</b>

  

PREVIOUS YEAR COMPARISON					Apr '18 -			
	Feb 19	Feb 18	\$ Change	% Change	Feb 19	Feb 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Expense</b>								
<b>6-4000 · General Expenses</b>	<b>19,344.61</b>	<b>18,898.67</b>	<b>445.94</b>	<b>2.36%</b>	<b>235,577.31</b>	<b>236,119.80</b>	<b>-542.49</b>	<b>-0.23%</b>
<b>Total Expense</b>	<b>19,344.61</b>	<b>18,898.67</b>	<b>445.94</b>	<b>2.36%</b>	<b>235,577.31</b>	<b>236,119.80</b>	<b>-542.49</b>	<b>-0.23%</b>
<b>Net Ordinary Income</b>	<b>-19,344.61</b>	<b>-18,898.67</b>	<b>-445.94</b>	<b>-2.36%</b>	<b>-235,577.31</b>	<b>-236,119.80</b>	<b>542.49</b>	<b>0.23%</b>
<b>Net Income</b>	<b>-19,344.61</b>	<b>-18,898.67</b>	<b>-445.94</b>	<b>-2.36%</b>	<b>-235,577.31</b>	<b>-236,119.80</b>	<b>542.49</b>	<b>0.23%</b>

Washburn Marina  
Revenue - Draw Report  
February 2019

	<u>Feb 19</u>	<u>Apr '18 - Feb 19</u>
9-1100 · Draws from City	-68,981.41	-955,329.00
9-2100 · Revenues Paid to City	78,497.24	1,267,789.59
Net Paid to City	<u>9,515.83</u>	<u>312,460.59</u>
Revenues paid to City Detail		
Operating Revenue		1,267,789.59
Maintenance Fees-2017		137,683.20
Total		<u>1,130,106.39</u>

Maintenance fees paid in full as of 7/9/18

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



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

To: Harbor Commission Members  
From: Scott J. Kluver, <sup>SK</sup> Administrator  
Re: 2018 Coal Dock Usage – Part 2  
Date: March 13, 2019

The final fees for 2018 usage have been received. This includes the Pearl Beach Construction payment and the Nelson Construction storage fee. The total amounts, for 2018 usage only, are as follows:

Nelson Construction: \$2,092

JR Brennan: \$1,000

Pearl Beach Construction: \$4,055.78

Grand total \$7,147.78

**CITY OF WASHBURN**

PO BOX 638  
WASHBURN, WI 54891

Receipt Nbr: 27764

Date: 3/11/2019

Check

RECEIVED FROM PEARL BEACH CONSTRUCTION

\$4,055.78

<u>Type of Payment</u>	<u>Description</u>	<u>Amount</u>
Accounting	SUNDRY ACCOUNTS REC 2018 COAL DOCK USAGE	4,055.78

---

TOTAL RECEIVED

4,055.78

**CITY OF WASHBURN**  
PO BOX 638  
WASHBURN, WI 54891

**Receipt Nbr:** 27720  
**Date:** 3/01/2019  
**Check**

RECEIVED FROM NELSON CONSTRUCTION \$1,152.00

<u>Type of Payment</u>	<u>Description</u>	<u>Amount</u>
Accounting	RENT - COAL DOCK COAL DOCK LEASE	1,152.00
<hr/>		
TOTAL RECEIVED		1,152.00

NELSON CONSTRUCTION CO. OF LA POINTE, INC.

40792

City of Washburn

2/26/2019

376 tons @ \$2.00/ton  
200 tons @ \$2.00/ton

752.00  
400.00

Bremer Bank

Coal Dock - 576 tons stored 2018-19 winter

1,152.00