

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



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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, April 15, 2020
TIME: 5:30 P.M.
LOCATION: Washburn City Hall – 119 Washington Avenue

This meeting may have members participating via teleconference. Public participants can listen to the proceedings by calling 1-855-947-8255 and using participant code 9682512# as opposed to being present for the meeting. The meeting will be live streamed on the City of Washburn YouTube Channel. Limited seating will be available at the meeting and guests are asked to keep a six-foot distance from one another.

Agenda

- A. Call to Order – Roll Call
- B. Approval of Minutes of the March 18, 2020 Meeting
- C. Public Comments
- D. Treasurer's Report
 - 1. Payment of Invoices
- E. Slip Transfers – None
- F. Marina Manager's Report
 - 1. March Financial Report
- G. Update on Pier 1 Electrical Upgrade
- H. Discussion & Action on Pier 3 Piling Replacement Plan
- I. Adjourn

Cc: Posted Ashland Daily Press

MARCH 18, 2020 HARBOR COMMISSION MEETING

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

Commission Members Present: President Carl Broberg and John Baregi were present via telephone, Rick Gruebele, Candace Kolenda, Rodger Reiswig, and Nick Suminski.

Commission Members Absent: Maryann Edholm

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

Call to Order – Reiswig nominated, and Kolenda seconded to nominate Suminski to preside over the meeting. Motion carried 6-0. Suminski called the meeting to order at 5:35 p.m.

Approval of Minutes of the February 19 and March 5, 2020 Meetings – Kolenda moved, and Gruebele seconded, to approve and place on file the February 19 and March 5, 2020 Meeting Minutes. Motion carried 6-0.

Public Comment – None

Treasurer's Report – Kolenda moved, and Gruebele seconded, to accept and place on file the Harbor Passbook and Marina Operating reports. Motion carried 6-0.

1. **Payment of Invoices** – Reiswig moved, and Kolenda seconded, to approve Hardwood Engineering Consultants invoice #1220994 for the electrical design for repair of Pier 1 in the amount of \$3,500. Motion carried 6-0.

Slip Transfers – Suminski confirmed Slip #66 transfer was complete from Holmes to Pearson.

Marina Manager's Report –

1. **February Financial Reports** – Shrider stated the service techs have been busy until now, usually in March and April the telephone starts ringing off the wall for work, which has hardly occurred because of the state of the nation shutting down due to the epidemic; we do not know what to expect but we continue to work and have closed the doors to the public at this time until told otherwise. Shrider stated February did very well with a 10.94% budget surplus and we were 2.16% over where we were last year considering we were down one service tech. Shrider stated a new service tech has been hired and scheduled to begin March 30th however that is in limbo however he still intends to come. Shrider believes we will finish out this year fine but believes it will be tight. Baregi moved, and Reiswig seconded to approve and to place on file the February Financial Reports. Motion carried 6-0.

Discussion & Action on 2020/2021 Marina Budget - Broberg stated we may want to postpone accepting the 2020/2021 Marina Budget until a later date not knowing if we will be open or not with the situation at hand. Kluver stated the budget assumes normal activity and must be accepted by March 21, 2020. Baregi moved, Broberg seconded to accept the 2020/2021 Marina Budget with the right to re-examine/amend the Marina budget pending the outcome of the pandemic, if necessary, in the May 2020 Harbor Commission meeting. Shrider stated it reflects last years budget and where we will end up this year; we have reached a plateau and was conservative with the numbers. Shrider stated she increased rental rates by 3% and has approximately 6 slips available for rent this season; the service department numbers have been held back a little since the loss of one service tech, not knowing what to expect with the pandemic; we are going to sharpen up the margins where we know we can make a little more money and have the Ship Store department cut back to the bone; in the general expenses budget there is a service charges line item which reflects the amount we pay out for taking credit card payments, which Shrider will look into to eliminate by passing it onto the customer; will do a little more advertising

and do a better job on social media; and if the pandemic goes later into the season, Shrideer may cut out some of the radio advertising. Motion carried.

Discussion & Action on Pier 1 Electrical Upgrade Proposal(s) - Kluver stated a plan was put together for the electrical upgrade on Pier 1 which was less than anticipated so we decided not to bid the proposal but solicit various entities and only received a proposal back from Anderson Electric, LLC; it came in a little more than we anticipated but needs to be done before the boats go into the water. Kolenda moved, and Reiswig seconded to accept the proposal from Anderson Electric LLC. Motion carried 6-0.

Discussion & Action on Float Replacement Plan for 2020 – Reiswig moved, and Broberg seconded to use the six existing floats at the marina for replacement as necessary. Motion carried 6-0.

Discussion & Action on Pier 3 Piling Replacement Plan – Broberg moved, and Reiswig seconded to have Broberg and Kluver proceed getting a quote from Fast Lane for two spuds and from Pearl Beach for the installation of the spuds for Pier 3 and have a special meeting to approve quotes, if necessary, or present at the April 2020 meeting. Motion carried 6-0.

Discussion & Action on Construction on Pavilions/Shelter (Tabled from Fall of 2019) – Baregi moved, and Gruebele seconded to table the discussion and action on the construction of the pavilions/shelter until April 2020. Motion carried 6-0.

Discussion on Planning for Pending Capital Improvements/Updating Marina Improvement Plan – Broberg moved, and Baregi seconded to table discussion on the Planning for Pending Capital Improvements/Updating Marina Improvement Plan. Motion carried 6-0.

Adjourn – Reiswig moved, and Broberg seconded to adjourn. Motion carried unanimously at 6:41 p.m.

Respectfully Submitted,
Kay Bratley, Deputy Clerk/Treasurer

Washburn Marina
Balance Sheet
As of March 31, 2020

	<u>Mar 31, 20</u>		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	38,992.44	2-1100 · Accounts Payable	4,962.36
1-1120 · Petty Cash	200.00	Total Accounts Payable	<u>4,962.36</u>
Total 1-1100 · Cash	<u>39,192.44</u>	Credit Cards	
Total Checking/Savings	39,192.44	2-1110 · Credit Card Payable	4,225.21
Accounts Receivable		Total Credit Cards	<u>4,225.21</u>
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	-24,405.61	2-1300 · Payroll Liabilities	
Total 1-1200 · Accounts Receivable	<u>-24,405.61</u>	2-1310 · Employee Health Benefits	296.18
Total Accounts Receivable	-24,405.61	2-1320 · Unemployment Comp Tax	2,123.76
Other Current Assets		2-1330 · State Withholding	1,092.55
1-1300 · Ship Store Inventory		2-1350 · Retirement Plan Contribution	-580.14
1-1311 · Clothing	400.07	Total 2-1300 · Payroll Liabilities	<u>2,932.35</u>
1-1313 · Marine Supplies	61,919.29	2-1400 · Tax Liabilities	
1-1314 · Personal Items	1,933.06	2-1410 · Sales Tax Payable	2,073.87
1-1316 · Diesel Fuel	1,360.77	Total 2-1400 · Tax Liabilities	<u>2,073.87</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>68,773.42</u>	2-1522 · Gift Certificates Outstanding	192.88
1-1330 · Notes Receivable	347.83	2-1523 · Haul Out, Storage, Launch	60,199.97
1-1340 · Prepaid Expenses	17,036.40	Total 2-1520 · Deferred Unearned Revenue	<u>60,592.95</u>
Total Other Current Assets	<u>86,157.65</u>	2-1530 · Refundable Deposits	4,245.30
Total Current Assets	100,944.48	Total 2-1500 · Other Liabilities	<u>64,838.25</u>
Fixed Assets		Total Other Current Liabilities	<u>69,844.47</u>
1-2100 · Furniture, Fixtures, Equipment	1,528.47	Total Current Liabilities	<u>79,032.04</u>
Total Fixed Assets	<u>1,528.47</u>	Total Liabilities	79,032.04
TOTAL ASSETS	<u><u>102,472.95</u></u>	Equity	
		3-3000 · Retained Earnings	16,904.32
		Net Income	6,536.59
		Total Equity	<u>23,440.91</u>
		TOTAL LIABILITIES & EQUITY	<u><u>102,472.95</u></u>

Washburn Marina
Washburn Marina Budget vs. Actual
March 2020

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	1,629.77	500.00	1,129.77	325.95%	253,629.34	220,000.00	33,629.34	115.29%
4-2000 · Service Dept Income	31,612.12	59,744.00	-28,131.88	52.91%	647,819.27	715,698.00	-67,878.73	90.52%
4-3000 · Ship Store Income	3,866.93	4,000.00	-133.07	96.67%	190,277.45	206,730.00	-16,452.55	92.04%
Total Income	37,108.82	64,244.00	-27,135.18	57.76%	1,091,726.06	1,142,428.00	-50,701.94	95.56%
Cost of Goods Sold								
5-2000 · Service Dept COGS	10,376.71	17,861.00	-7,484.29	58.1%	227,529.20	216,282.00	11,247.20	105.2%
5-3000 · Ship Store COGS	1,612.89	2,650.00	-1,037.11	60.86%	134,188.93	150,358.00	-16,169.07	89.25%
Total COGS	11,989.60	20,511.00	-8,521.40	58.45%	361,718.13	366,640.00	-4,921.87	98.66%
Gross Profit	25,119.22	43,733.00	-18,613.78	57.44%	730,007.93	775,788.00	-45,780.07	94.1%
Expense								
6-1000 · Facility Expenses	9,887.92	4,500.00	5,387.92	219.73%	55,469.30	54,050.00	1,419.30	102.63%
6-2000 · Service Dept Expenses	6,210.19	11,621.00	-5,410.81	53.44%	110,836.83	153,156.00	-42,319.17	72.37%
6-3000 · Ship Store Expenses	3,378.81	3,728.00	-349.19	90.63%	63,225.55	70,954.00	-7,728.45	89.11%
6-4000 · General Expenses	16,460.12	18,774.00	-2,313.88	87.68%	258,811.41	264,787.00	-5,975.59	97.74%
Total Expense	35,937.04	38,623.00	-2,685.96	93.05%	488,343.09	542,947.00	-54,603.91	89.94%
Net Ordinary Income	-10,817.82	5,110.00	-15,927.82	-211.7%	241,664.84	232,841.00	8,823.84	103.79%
Net Income	-10,817.82	5,110.00	-15,927.82	-211.7%	241,664.84	232,841.00	8,823.84	103.79%

PREVIOUS YEAR COMPARISON					Apr '19 -			
	Mar 20	Mar 19	\$ Change	% Change	Mar 20	Mar 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	1,629.77	1,927.30	-297.53	-15.44%	253,629.34	244,631.34	8,998.00	3.68%
4-2000 · Service Dept Income	31,612.12	58,521.14	-26,909.02	-45.98%	647,819.27	667,577.65	-19,758.38	-2.96%
4-3000 · Ship Store Income	3,866.93	7,396.96	-3,530.03	-47.72%	190,277.45	206,855.85	-16,578.40	-8.01%
Total Income	37,108.82	67,845.40	-30,736.58	-45.3%	1,091,726.06	1,119,064.84	-27,338.78	-2.44%
Cost of Goods Sold								
5-2000 · Service Dept COGS	10,376.71	27,713.45	-17,336.74	-62.56%	227,529.20	229,333.56	-1,804.36	-0.79%
5-3000 · Ship Store COGS	1,612.89	6,152.47	-4,539.58	-73.79%	134,188.93	153,285.30	-19,096.37	-12.46%
Total COGS	11,989.60	33,865.92	-21,876.32	-64.6%	361,718.13	382,618.86	-20,900.73	-5.46%
Gross Profit	25,119.22	33,979.48	-8,860.26	-26.08%	730,007.93	736,445.98	-6,438.05	-0.87%
Expense								
6-1000 · Facility Expenses	9,887.92	7,147.39	2,740.53	38.34%	55,469.30	50,784.69	4,684.61	9.22%
6-2000 · Service Dept Expenses	6,210.19	9,970.10	-3,759.91	-37.71%	110,836.83	122,604.79	-11,767.96	-9.6%
6-3000 · Ship Store Expenses	3,378.81	3,100.38	278.43	8.98%	63,225.55	67,195.38	-3,969.83	-5.91%
6-4000 · General Expenses	16,460.12	18,456.32	-1,996.20	-10.82%	258,811.41	253,253.42	5,557.99	2.2%
Total Expense	35,937.04	38,674.19	-2,737.15	-7.08%	488,343.09	493,838.28	-5,495.19	-1.11%
Net Ordinary Income	-10,817.82	-4,694.71	-6,123.11	-130.43%	241,664.84	242,607.70	-942.86	-0.39%
Net Income	-10,817.82	-4,694.71	-6,123.11	-130.43%	241,664.84	242,607.70	-942.86	-0.39%

Washburn Marina Washburn Marina Budget vs. Actual March 2020

BUDGET V ACTUAL	Mar 20	Budget	\$ Over Budget	% of Budget	Apr '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	-719.00	0.00	-719.00	100.0%	135,323.91	125,500.00	9,823.91	107.83%
4-1200 · Off-Season	2,268.00	0.00	2,268.00	100.0%	113,824.00	88,500.00	25,324.00	128.62%
4-1400 · Misc Services	80.77	500.00	-419.23	16.15%	4,481.43	6,000.00	-1,518.57	74.69%
Total 4-1000 · Facility Income	1,629.77	500.00	1,129.77	325.95%	253,629.34	220,000.00	33,629.34	115.29%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	4,703.50	14,578.00	-9,874.50	32.26%	65,511.00	112,163.00	-46,652.00	58.41%
4-2112 · Fiberglass-Woodwork	17,533.50	22,353.00	-4,819.50	78.44%	137,557.00	165,134.00	-27,577.00	83.3%
4-2113 · Mechanical	5,287.50	9,719.00	-4,431.50	54.4%	126,319.56	131,725.00	-5,405.44	95.9%
4-2114 · Rigging	0.00	1,944.00	-1,944.00	0.0%	13,547.00	23,177.00	-9,630.00	58.45%
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	27,524.50	48,594.00	-21,069.50	56.64%	487,260.23	579,398.00	-92,137.77	84.1%
4-2200 · Materials	3,932.93	11,000.00	-7,067.07	35.75%	124,568.59	97,500.00	27,068.59	127.76%
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	154.69	250.00	-95.31	61.88%	20,319.35	21,000.00	-680.65	96.76%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	-115.00	-1,200.00	1,085.00	9.58%
Total 4-2000 · Service Dept Income	31,612.12	59,744.00	-28,131.88	52.91%	647,819.27	715,698.00	-67,878.73	90.52%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	0.00	0.00	0.00	0.0%	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	3,316.38	3,500.00	-183.62	94.75%	89,406.49	100,500.00	-11,093.51	88.96%
4-3140 · Personal Items	25.64	0.00	25.64	100.0%	5,852.19	4,250.00	1,602.19	137.7%
4-3150 · Special Orders	524.91	500.00	24.91	104.98%	18,654.67	34,000.00	-15,345.33	54.87%
Total 4-3100 · Store Sales	3,866.93	4,000.00	-133.07	96.67%	118,549.98	143,100.00	-24,550.02	82.84%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	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	0.00	0.00	0.00	0.0%	71,727.47	63,630.00	8,097.47	112.73%
Total 4-3000 · Ship Store Income	3,866.93	4,000.00	-133.07	96.67%	190,277.45	206,730.00	-16,452.55	92.04%
Total Income	37,108.82	64,244.00	-27,135.18	57.76%	1,091,726.06	1,142,428.00	-50,701.94	95.56%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	638.42	2,439.00	-1,800.58	26.18%	15,777.20	19,764.00	-3,986.80	79.83%
5-2112 · Fiberglass-Woodworking	4,426.37	4,268.00	158.37	103.71%	37,810.99	43,510.00	-5,699.01	86.9%

Washburn Marina
Washburn Marina Budget vs. Actual
March 2020

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
5-2113 · Mechanical	2,165.15	2,642.00	-476.85	81.95%	29,592.64	29,258.00	334.64	101.14%
5-2114 · Rigging	0.00	406.00	-406.00	0.0%	2,785.45	5,007.00	-2,221.55	55.63%
Total 5-2110 · Billable Hourly Labor	7,229.94	9,755.00	-2,525.06	74.12%	85,966.28	97,539.00	-11,572.72	88.14%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	60.38	0.00	60.38	100.0%	31,050.84	26,718.00	4,332.84	116.22%
5-2122 · Other	0.00	406.00	-406.00	0.0%	142.65	6,675.00	-6,532.35	2.14%
Total 5-2120 · Unit Billed Services	60.38	406.00	-345.62	14.87%	31,193.49	33,393.00	-2,199.51	93.41%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	7,290.32	10,161.00	-2,870.68	71.75%	117,159.77	130,932.00	-13,772.23	89.48%
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	3,086.39	7,700.00	-4,613.61	40.08%	96,845.76	68,250.00	28,595.76	141.9%
Total 5-2000 · Service Dept COGS	10,376.71	17,861.00	-7,484.29	58.1%	227,529.20	216,282.00	11,247.20	105.2%
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	0.00	0.00	0.00	0.0%	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	1,192.04	2,275.00	-1,082.96	52.4%	58,523.15	65,325.00	-6,801.85	89.59%
5-3140 · Personal Items	24.75	0.00	24.75	100.0%	4,278.13	3,230.00	1,048.13	132.45%
5-3150 · Special Orders	396.10	375.00	21.10	105.63%	14,879.25	25,500.00	-10,620.75	58.35%
Total 5-3100 · Store Sales	1,612.89	2,650.00	-1,037.11	60.86%	80,968.92	97,468.00	-16,499.08	83.07%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	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	0.00	0.00	0.00	0.0%	53,220.01	52,890.00	330.01	100.62%
Total 5-3000 · Ship Store COGS	1,612.89	2,650.00	-1,037.11	60.86%	134,188.93	150,358.00	-16,169.07	89.25%
Total COGS	11,989.60	20,511.00	-8,521.40	58.45%	361,718.13	366,640.00	-4,921.87	98.66%
Gross Profit	25,119.22	43,733.00	-18,613.78	57.44%	730,007.93	775,788.00	-45,780.07	94.1%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	660.04	750.00	-89.96	88.01%	9,828.45	10,750.00	-921.55	91.43%
6-1120 · Buildings/Grounds	2,131.39	2,000.00	131.39	106.57%	18,677.19	19,300.00	-622.81	96.77%
Total 6-1100 · Utilities	2,791.43	2,750.00	41.43	101.51%	28,505.64	30,050.00	-1,544.36	94.86%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	19.43	0.00	19.43	100.0%	3,220.65	3,000.00	220.65	107.36%
6-1220 · Buildings/Grounds	1,736.89	1,250.00	486.89	138.95%	18,402.84	15,000.00	3,402.84	122.69%
Total 6-1200 · Maintenance & Supplies	1,756.32	1,250.00	506.32	140.51%	21,623.49	18,000.00	3,623.49	120.13%
6-1300 · Contingent Expense	5,340.17	500.00	4,840.17	1,068.03%	5,340.17	6,000.00	-659.83	89.0%
Total 6-1000 · Facility Expenses	9,887.92	4,500.00	5,387.92	219.73%	55,469.30	54,050.00	1,419.30	102.63%
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,471.02	3,575.00	-1,103.98	69.12%	32,670.47	43,914.00	-11,243.53	74.4%

Washburn Marina Washburn Marina Budget vs. Actual March 2020

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	0.00	511.00	-511.00	0.0%	1,385.94	6,272.00	-4,886.06	22.1%
6-2113 · General Maintenance	314.54	1,021.00	-706.46	30.81%	8,353.69	12,545.00	-4,191.31	66.59%
Total 6-2110 · Non-Billable Salary & Wages	2,785.56	5,107.00	-2,321.44	54.54%	42,410.10	62,731.00	-20,320.90	67.61%
6-2120 · FICA/Medicare	783.69	1,156.00	-372.31	67.79%	13,110.98	15,028.00	-1,917.02	87.24%
6-2130 · Unemployment Compensation	255.64	200.00	55.64	127.82%	2,493.76	1,360.00	1,133.76	183.37%
6-2140 · Workers Compensation	100.21	628.00	-527.79	15.96%	5,081.44	7,536.00	-2,454.56	67.43%
Total 6-2100 · Non-Billable Wages & Taxes	3,925.10	7,091.00	-3,165.90	55.35%	63,096.28	86,655.00	-23,558.72	72.81%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	3,615.19	4,097.00	-481.81	88.24%
6-2220 · Personal Time Compensation	168.68	1,045.00	-876.32	16.14%	9,931.10	12,540.00	-2,608.90	79.2%
6-2230 · Health Insurance	817.83	1,439.00	-621.17	56.83%	12,500.68	17,268.00	-4,767.32	72.39%
6-2240 · Retirement Plan	359.22	453.00	-93.78	79.3%	4,683.82	5,890.00	-1,206.18	79.52%
Total 6-2200 · Employee Benefits	1,345.73	2,937.00	-1,591.27	45.82%	30,730.79	39,795.00	-9,064.21	77.22%
6-2310 · Education & Training	166.69	167.00	-0.31	99.81%	3,065.64	4,404.00	-1,338.36	69.61%
6-2320 · Equipment Maintenance	100.97	525.00	-424.03	19.23%	6,350.19	6,490.00	-139.81	97.85%
6-2330 · Freight & Shipping	165.60	250.00	-84.40	66.24%	2,970.91	3,000.00	-29.09	99.03%
6-2340 · Hazardous Waste Removal	297.95	0.00	297.95	100.0%	612.95	850.00	-237.05	72.11%
6-2350 · Small Tools	34.99	410.00	-375.01	8.53%	3,649.69	4,920.00	-1,270.31	74.18%
6-2360 · Supplies	66.73	0.00	66.73	100.0%	-2,441.80	0.00	-2,441.80	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	469.93	2,250.00	-1,780.07	20.89%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	902.76	1,900.00	-997.24	47.51%
6-2390 · Utilities	95.07	91.00	4.07	104.47%	1,040.40	1,092.00	-51.60	95.28%
6-2400 · Warranty Parts	11.36	150.00	-138.64	7.57%	389.09	1,800.00	-1,410.91	21.62%
Total 6-2000 · Service Dept Expenses	6,210.19	11,621.00	-5,410.81	53.44%	110,836.83	153,156.00	-42,319.17	72.37%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	1,778.01	1,923.00	-144.99	92.46%	42,202.02	44,312.00	-2,109.98	95.24%
6-3120 · FICA/Medicare	178.71	178.00	0.71	100.4%	3,478.87	3,869.00	-390.13	89.92%
6-3130 · Unemployment Compensation	58.29	30.00	28.29	194.3%	595.14	335.00	260.14	177.65%
6-3140 · Workers Compensation	51.68	304.00	-252.32	17.0%	1,481.66	3,648.00	-2,166.34	40.62%
Total 6-3100 · Wages & Taxes	2,066.69	2,435.00	-368.31	84.87%	47,757.69	52,164.00	-4,406.31	91.55%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,131.29	1,368.00	-236.71	82.7%
6-3220 · Personal Time Compensation	558.04	409.00	149.04	136.44%	4,581.52	4,908.00	-326.48	93.35%
6-3230 · Health Insurance	434.44	412.00	22.44	105.45%	5,086.13	4,944.00	142.13	102.88%
6-3240 · Retirement Plan	169.85	156.00	13.85	108.88%	2,278.47	2,028.00	250.47	112.35%
Total 6-3200 · Employee Benefits	1,162.33	977.00	185.33	118.97%	13,077.41	13,248.00	-170.59	98.71%
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	300.00	-225.73	24.76%
6-3320 · Freight/Shipping	36.99	100.00	-63.01	36.99%	950.24	1,900.00	-949.76	50.01%
6-3330 · Supplies	17.72	100.00	-82.28	17.72%	313.50	1,200.00	-886.50	26.13%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	200.00	-200.00	0.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	0.00	600.00	-600.00	0.0%
6-3360 · Utilities	95.08	91.00	4.08	104.48%	1,040.45	1,092.00	-51.55	95.28%

Washburn Marina
Washburn Marina Budget vs. Actual
March 2020

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
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	3,378.81	3,728.00	-349.19	90.63%	63,225.55	70,954.00	-7,728.45	89.11%
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	8,692.50	8,963.00	-270.50	96.98%	114,428.03	115,542.00	-1,113.97	99.04%
6-4120 · Repair/Maintenance Wages	2,382.39	2,724.00	-341.61	87.46%	38,695.84	38,450.00	245.84	100.64%
6-4130 · FICA/Medicare	853.97	931.00	-77.03	91.73%	12,435.62	12,413.00	22.62	100.18%
6-4140 · Unemployment Compensation	278.57	135.00	143.57	206.35%	2,048.39	945.00	1,103.39	216.76%
6-4150 · Workers Compensation	120.51	256.00	-135.49	47.07%	4,694.93	3,630.00	1,064.93	129.34%
Total 6-4100 · Wages & Taxes	12,327.94	13,009.00	-681.06	94.77%	172,302.81	170,980.00	1,322.81	100.77%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,109.44	1,218.00	-108.56	91.09%
6-4220 · Personal Time Compensation	88.07	242.00	-153.93	36.39%	2,961.28	2,904.00	57.28	101.97%
6-4230 · Health Insurance	902.80	1,631.00	-728.20	55.35%	15,166.43	19,572.00	-4,405.57	77.49%
6-4240 · Retirement Plan	216.90	365.00	-148.10	59.43%	3,766.77	4,514.00	-747.23	83.45%
Total 6-4200 · Employee Benefits	1,207.77	2,238.00	-1,030.23	53.97%	23,003.92	28,208.00	-5,204.08	81.55%
6-4300 · Advertising & Marketing	446.77	100.00	346.77	446.77%	8,818.20	7,655.00	1,163.20	115.2%
6-4310 · Contract Services	35.13	38.00	-2.87	92.45%	452.31	456.00	-3.69	99.19%
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	166.68	167.00	-0.32	99.81%	2,544.94	2,804.00	-259.06	90.76%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	131.87	300.00	-168.13	43.96%
6-4350 · Insurance	1,158.08	1,320.00	-161.92	87.73%	15,800.30	15,840.00	-39.70	99.75%
6-4370 · License/Permit/Fee/Dues/Subscr	-108.05	50.00	-158.05	-216.1%	3,348.55	3,170.00	178.55	105.63%
6-4380 · Office Supplies/Postage	112.18	175.00	-62.82	64.1%	1,732.63	2,100.00	-367.37	82.51%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	4,907.54	5,200.00	-292.46	94.38%
6-4400 · Service Charges	814.29	1,000.00	-185.71	81.43%	19,375.33	18,100.00	1,275.33	107.05%
6-4410 · Supplies	47.40	100.00	-52.60	47.4%	734.23	1,200.00	-465.77	61.19%
6-4420 · Travel/Lodging/Miles	0.00	100.00	-100.00	0.0%	1,464.78	2,700.00	-1,235.22	54.25%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	34.56	350.00	-315.44	9.87%
6-4440 · Utilities	270.10	277.00	-6.90	97.51%	3,209.87	3,324.00	-114.13	96.57%
6-4450 · Misc Expenses	6.00	125.00	-119.00	4.8%	756.62	1,500.00	-743.38	50.44%
6-4460 · Purchases Discount	-24.17	-50.00	25.83	48.34%	-32.05	-600.00	567.95	5.34%
Total 6-4000 · General Expenses	16,460.12	18,774.00	-2,313.88	87.68%	258,811.41	264,787.00	-5,975.59	97.74%
Total Expense	35,937.04	38,623.00	-2,685.96	93.05%	488,343.09	542,947.00	-54,603.91	89.94%
Net Ordinary Income	-10,817.82	5,110.00	-15,927.82	-211.7%	241,664.84	232,841.00	8,823.84	103.79%
Net Income	-10,817.82	5,110.00	-15,927.82	-211.7%	241,664.84	232,841.00	8,823.84	103.79%

**Washburn Marina
Facilities Budget vs. Actual
March 2020**

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	-719.00	0.00	-719.00	100.0%	135,323.91	125,500.00	9,823.91	107.83%
4-1200 · Off-Season	2,268.00	0.00	2,268.00	100.0%	113,824.00	88,500.00	25,324.00	128.62%
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	80.77	500.00	-419.23	16.15%	4,481.43	6,000.00	-1,518.57	74.69%
Total 4-1000 · Facility Income	1,629.77	500.00	1,129.77	325.95%	391,312.54	357,683.00	33,629.54	109.4%
Total Income	1,629.77	500.00	1,129.77	325.95%	391,312.54	357,683.00	33,629.54	109.4%
Gross Profit	1,629.77	500.00	1,129.77	325.95%	391,312.54	357,683.00	33,629.54	109.4%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	660.04	750.00	-89.96	88.01%	9,828.45	10,750.00	-921.55	91.43%
6-1120 · Buildings/Grounds	2,131.39	2,000.00	131.39	106.57%	18,677.19	19,300.00	-622.81	96.77%
Total 6-1100 · Utilities	2,791.43	2,750.00	41.43	101.51%	28,505.64	30,050.00	-1,544.36	94.86%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	19.43	0.00	19.43	100.0%	3,220.65	3,000.00	220.65	107.36%
6-1220 · Buildings/Grounds	1,736.89	1,250.00	486.89	138.95%	18,402.84	15,000.00	3,402.84	122.69%
Total 6-1200 · Maintenance & Supplies	1,756.32	1,250.00	506.32	140.51%	21,623.49	18,000.00	3,623.49	120.13%
6-1300 · Contingent Expense	5,340.17	500.00	4,840.17	1,068.03%	5,340.17	6,000.00	-659.83	89.0%
Total 6-1000 · Facility Expenses	9,887.92	4,500.00	5,387.92	219.73%	55,469.30	54,050.00	1,419.30	102.63%
Total Expense	9,887.92	4,500.00	5,387.92	219.73%	55,469.30	54,050.00	1,419.30	102.63%
Net Ordinary Income	-8,258.15	-4,000.00	-4,258.15	206.45%	335,843.24	303,633.00	32,210.24	110.61%
Net Income	-8,258.15	-4,000.00	-4,258.15	206.45%	335,843.24	303,633.00	32,210.24	110.61%

PREVIOUS YEAR COMPARISON					Apr '19 -			% Change
	Mar 20	Mar 19	\$ Change	% Change	Mar 20	Mar 19	\$ Change	
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	1,629.77	1,927.30	-297.53	-15.44%	391,312.54	382,314.54	8,998.00	2.35%
Total Income	1,629.77	1,927.30	-297.53	-15.44%	391,312.54	382,314.54	8,998.00	2.35%
Gross Profit	1,629.77	1,927.30	-297.53	-15.44%	391,312.54	382,314.54	8,998.00	2.35%
Expense								
6-1000 · Facility Expenses	9,887.92	7,147.39	2,740.53	38.34%	55,469.30	50,784.69	4,684.61	9.22%
Total Expense	9,887.92	7,147.39	2,740.53	38.34%	55,469.30	50,784.69	4,684.61	9.22%
Net Ordinary Income	-8,258.15	-5,220.09	-3,038.06	-58.2%	335,843.24	331,529.85	4,313.39	1.3%
Net Income	-8,258.15	-5,220.09	-3,038.06	-58.2%	335,843.24	331,529.85	4,313.39	1.3%

Washburn Marina
Service Department Budget vs. Actual
March 2020

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	4,703.50	14,578.00	-9,874.50	32.26%	65,511.00	112,163.00	-46,652.00	58.41%
4-2112 · Fiberglass-Woodwork	17,533.50	22,353.00	-4,819.50	78.44%	137,557.00	165,134.00	-27,577.00	83.3%
4-2113 · Mechanical	5,287.50	9,719.00	-4,431.50	54.4%	126,319.56	131,725.00	-5,405.44	95.9%
4-2114 · Rigging	0.00	1,944.00	-1,944.00	0.0%	13,547.00	23,177.00	-9,630.00	58.45%
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	27,524.50	48,594.00	-21,069.50	56.64%	487,260.23	579,398.00	-92,137.77	84.1%
4-2200 · Materials	3,932.93	11,000.00	-7,067.07	35.75%	124,568.59	97,500.00	27,068.59	127.76%
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	154.69	250.00	-95.31	61.88%	20,319.35	21,000.00	-680.65	96.76%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	-115.00	-1,200.00	1,085.00	9.58%
Total 4-2000 · Service Dept Income	31,612.12	59,744.00	-28,131.88	52.91%	647,819.27	715,698.00	-67,878.73	90.52%
Total Income	31,612.12	59,744.00	-28,131.88	52.91%	647,819.27	715,698.00	-67,878.73	90.52%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	638.42	2,439.00	-1,800.58	26.18%	15,777.20	19,764.00	-3,986.80	79.83%
5-2112 · Fiberglass-Woodworking	4,426.37	4,268.00	158.37	103.71%	37,810.99	43,510.00	-5,699.01	86.9%
5-2113 · Mechanical	2,165.15	2,642.00	-476.85	81.95%	29,592.64	29,258.00	334.64	101.14%
5-2114 · Rigging	0.00	406.00	-406.00	0.0%	2,785.45	5,007.00	-2,221.55	55.63%
Total 5-2110 · Billable Hourly Labor	7,229.94	9,755.00	-2,525.06	74.12%	85,966.28	97,539.00	-11,572.72	88.14%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	60.38	0.00	60.38	100.0%	31,050.84	26,718.00	4,332.84	116.22%
5-2122 · Other	0.00	406.00	-406.00	0.0%	142.65	6,675.00	-6,532.35	2.14%
Total 5-2120 · Unit Billed Services	60.38	406.00	-345.62	14.87%	31,193.49	33,393.00	-2,199.51	93.41%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	7,290.32	10,161.00	-2,870.68	71.75%	117,159.77	130,932.00	-13,772.23	89.48%
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	3,086.39	7,700.00	-4,613.61	40.08%	96,845.76	68,250.00	28,595.76	141.9%
Total 5-2000 · Service Dept COGS	10,376.71	17,861.00	-7,484.29	58.1%	227,529.20	216,282.00	11,247.20	105.2%
Total COGS	10,376.71	17,861.00	-7,484.29	58.1%	227,529.20	216,282.00	11,247.20	105.2%
Gross Profit	21,235.41	41,883.00	-20,647.59	50.7%	420,290.07	499,416.00	-79,125.93	84.16%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,471.02	3,575.00	-1,103.98	69.12%	32,670.47	43,914.00	-11,243.53	74.4%

Washburn Marina Service Department Budget vs. Actual March 2020

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	0.00	511.00	-511.00	0.0%	1,385.94	6,272.00	-4,886.06	22.1%
6-2113 · General Maintenance	314.54	1,021.00	-706.46	30.81%	8,353.69	12,545.00	-4,191.31	66.59%
Total 6-2110 · Non-Billable Salary & Wages	2,785.56	5,107.00	-2,321.44	54.54%	42,410.10	62,731.00	-20,320.90	67.61%
6-2120 · FICA/Medicare	783.69	1,156.00	-372.31	67.79%	13,110.98	15,028.00	-1,917.02	87.24%
6-2130 · Unemployment Compensation	255.64	200.00	55.64	127.82%	2,493.76	1,360.00	1,133.76	183.37%
6-2140 · Workers Compensation	100.21	628.00	-527.79	15.96%	5,081.44	7,536.00	-2,454.56	67.43%
Total 6-2100 · Non-Billable Wages & Taxes	3,925.10	7,091.00	-3,165.90	55.35%	63,096.28	86,655.00	-23,558.72	72.81%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	3,615.19	4,097.00	-481.81	88.24%
6-2220 · Personal Time Compensation	168.68	1,045.00	-876.32	16.14%	9,931.10	12,540.00	-2,608.90	79.2%
6-2230 · Health Insurance	817.83	1,439.00	-621.17	56.83%	12,500.68	17,268.00	-4,767.32	72.39%
6-2240 · Retirement Plan	359.22	453.00	-93.78	79.3%	4,683.82	5,890.00	-1,206.18	79.52%
Total 6-2200 · Employee Benefits	1,345.73	2,937.00	-1,591.27	45.82%	30,730.79	39,795.00	-9,064.21	77.22%
6-2310 · Education & Training	166.69	167.00	-0.31	99.81%	3,065.64	4,404.00	-1,338.36	69.61%
6-2320 · Equipment Maintenance	100.97	525.00	-424.03	19.23%	6,350.19	6,490.00	-139.81	97.85%
6-2330 · Freight & Shipping	165.60	250.00	-84.40	66.24%	2,970.91	3,000.00	-29.09	99.03%
6-2340 · Hazardous Waste Removal	297.95	0.00	297.95	100.0%	612.95	850.00	-237.05	72.11%
6-2350 · Small Tools	34.99	410.00	-375.01	8.53%	3,649.69	4,920.00	-1,270.31	74.18%
6-2360 · Supplies	66.73	0.00	66.73	100.0%	-2,441.80	0.00	-2,441.80	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	469.93	2,250.00	-1,780.07	20.89%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	902.76	1,900.00	-997.24	47.51%
6-2390 · Utilities	95.07	91.00	4.07	104.47%	1,040.40	1,092.00	-51.60	95.28%
6-2400 · Warranty Parts	11.36	150.00	-138.64	7.57%	389.09	1,800.00	-1,410.91	21.62%
Total 6-2000 · Service Dept Expenses	6,210.19	11,621.00	-5,410.81	53.44%	110,836.83	153,156.00	-42,319.17	72.37%
Total Expense	6,210.19	11,621.00	-5,410.81	53.44%	110,836.83	153,156.00	-42,319.17	72.37%
Net Ordinary Income	15,025.22	30,262.00	-15,236.78	49.65%	309,453.24	346,260.00	-36,806.76	89.37%
Net Income	15,025.22	30,262.00	-15,236.78	49.65%	309,453.24	346,260.00	-36,806.76	89.37%

PREVIOUS YEAR COMPARISON					Apr '19 -			
	Mar 20	Mar 19	\$ Change	% Change	Mar 20	Mar 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	31,612.12	58,521.14	-26,909.02	-45.98%	647,819.27	667,577.65	-19,758.38	-2.96%
Total Income	31,612.12	58,521.14	-26,909.02	-45.98%	647,819.27	667,577.65	-19,758.38	-2.96%
Cost of Goods Sold								
5-2000 · Service Dept COGS	10,376.71	27,713.45	-17,336.74	-62.56%	227,529.20	229,333.56	-1,804.36	-0.79%
Total COGS	10,376.71	27,713.45	-17,336.74	-62.56%	227,529.20	229,333.56	-1,804.36	-0.79%
Gross Profit	21,235.41	30,807.69	-9,572.28	-31.07%	420,290.07	438,244.09	-17,954.02	-4.1%
Expense								
6-2000 · Service Dept Expenses	6,210.19	9,970.10	-3,759.91	-37.71%	110,836.83	122,604.79	-11,767.96	-9.6%
Total Expense	6,210.19	9,970.10	-3,759.91	-37.71%	110,836.83	122,604.79	-11,767.96	-9.6%
Net Ordinary Income	15,025.22	20,837.59	-5,812.37	-27.89%	309,453.24	315,639.30	-6,186.06	-1.96%
Net Income	15,025.22	20,837.59	-5,812.37	-27.89%	309,453.24	315,639.30	-6,186.06	-1.96%

Washburn Marina Ship Store Budget vs. Actual March 2020

BUDGET V ACTUAL	Mar 20	Budget	\$ Over Budget	% of Budget	Apr '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	0.00	0.00	0.00	0.0%	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	3,316.38	3,500.00	-183.62	94.75%	89,406.49	100,500.00	-11,093.51	88.96%
4-3140 · Personal Items	25.64	0.00	25.64	100.0%	5,852.19	4,250.00	1,602.19	137.7%
4-3150 · Special Orders	524.91	500.00	24.91	104.98%	18,654.67	34,000.00	-15,345.33	54.87%
Total 4-3100 · Store Sales	3,866.93	4,000.00	-133.07	96.67%	118,549.98	143,100.00	-24,550.02	82.84%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	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	0.00	0.00	0.00	0.0%	71,727.47	63,630.00	8,097.47	112.73%
Total 4-3000 · Ship Store Income	3,866.93	4,000.00	-133.07	96.67%	190,277.45	206,730.00	-16,452.55	92.04%
Total Income	3,866.93	4,000.00	-133.07	96.67%	190,277.45	206,730.00	-16,452.55	92.04%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	0.00	0.00	0.00	0.0%	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	1,192.04	2,275.00	-1,082.96	52.4%	58,523.15	65,325.00	-6,801.85	89.59%
5-3140 · Personal Items	24.75	0.00	24.75	100.0%	4,278.13	3,230.00	1,048.13	132.45%
5-3150 · Special Orders	396.10	375.00	21.10	105.63%	14,879.25	25,500.00	-10,620.75	58.35%
Total 5-3100 · Store Sales	1,612.89	2,650.00	-1,037.11	60.86%	80,968.92	97,468.00	-16,499.08	83.07%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	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	0.00	0.00	0.00	0.0%	53,220.01	52,890.00	330.01	100.62%
Total 5-3000 · Ship Store COGS	1,612.89	2,650.00	-1,037.11	60.86%	134,188.93	150,358.00	-16,169.07	89.25%
Total COGS	1,612.89	2,650.00	-1,037.11	60.86%	134,188.93	150,358.00	-16,169.07	89.25%
Gross Profit	2,254.04	1,350.00	904.04	166.97%	56,088.52	56,372.00	-283.48	99.5%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	1,778.01	1,923.00	-144.99	92.46%	42,202.02	44,312.00	-2,109.98	95.24%
6-3120 · FICA/Medicare	178.71	178.00	0.71	100.4%	3,478.87	3,869.00	-390.13	89.92%
6-3130 · Unemployment Compensation	58.29	30.00	28.29	194.3%	595.14	335.00	260.14	177.65%
6-3140 · Workers Compensation	51.68	304.00	-252.32	17.0%	1,481.66	3,648.00	-2,166.34	40.62%
Total 6-3100 · Wages & Taxes	2,066.69	2,435.00	-368.31	84.87%	47,757.69	52,164.00	-4,406.31	91.55%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,131.29	1,368.00	-236.71	82.7%
6-3220 · Personal Time Compensation	558.04	409.00	149.04	136.44%	4,581.52	4,908.00	-326.48	93.35%

Washburn Marina
Ship Store Budget vs. Actual
March 2020

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
6-3230 · Health Insurance	434.44	412.00	22.44	105.45%	5,086.13	4,944.00	142.13	102.88%
6-3240 · Retirement Plan	169.85	156.00	13.85	108.88%	2,278.47	2,028.00	250.47	112.35%
Total 6-3200 · Employee Benefits	1,162.33	977.00	185.33	118.97%	13,077.41	13,248.00	-170.59	98.71%
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	300.00	-225.73	24.76%
6-3320 · Freight/Shipping	36.99	100.00	-63.01	36.99%	950.24	1,900.00	-949.76	50.01%
6-3330 · Supplies	17.72	100.00	-82.28	17.72%	313.50	1,200.00	-886.50	26.13%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	200.00	-200.00	0.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	0.00	600.00	-600.00	0.0%
6-3360 · Utilities	95.08	91.00	4.08	104.48%	1,040.45	1,092.00	-51.55	95.28%
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	3,378.81	3,728.00	-349.19	90.63%	63,225.55	70,954.00	-7,728.45	89.11%
Total Expense	3,378.81	3,728.00	-349.19	90.63%	63,225.55	70,954.00	-7,728.45	89.11%
Net Ordinary Income	-1,124.77	-2,378.00	1,253.23	47.3%	-7,137.03	-14,582.00	7,444.97	48.94%
Net Income	-1,124.77	-2,378.00	1,253.23	47.3%	-7,137.03	-14,582.00	7,444.97	48.94%

PREVIOUS YEAR COMPARISON					Apr '19 -			
	Mar 20	Mar 19	\$ Change	% Change	Mar 20	Mar 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	3,866.93	7,396.96	-3,530.03	-47.72%	190,277.45	206,855.85	-16,578.40	-8.01%
Total Income	3,866.93	7,396.96	-3,530.03	-47.72%	190,277.45	206,855.85	-16,578.40	-8.01%
Cost of Goods Sold								
5-3000 · Ship Store COGS	1,612.89	6,152.47	-4,539.58	-73.79%	134,188.93	153,285.30	-19,096.37	-12.46%
Total COGS	1,612.89	6,152.47	-4,539.58	-73.79%	134,188.93	153,285.30	-19,096.37	-12.46%
Gross Profit	2,254.04	1,244.49	1,009.55	81.12%	56,088.52	53,570.55	2,517.97	4.7%
Expense								
6-3000 · Ship Store Expenses	3,378.81	3,100.38	278.43	8.98%	63,225.55	67,195.38	-3,969.83	-5.91%
Total Expense	3,378.81	3,100.38	278.43	8.98%	63,225.55	67,195.38	-3,969.83	-5.91%
Net Ordinary Income	-1,124.77	-1,855.89	731.12	39.4%	-7,137.03	-13,624.83	6,487.80	47.62%
Net Income	-1,124.77	-1,855.89	731.12	39.4%	-7,137.03	-13,624.83	6,487.80	47.62%

Washburn Marina
General Expenses Budget vs. Actual
March 2020

BUDGET V ACTUAL					Apr '19 -			
	Mar 20	Budget	\$ Over Budget	% of Budget	Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	8,692.50	8,963.00	-270.50	96.98%	114,428.03	115,542.00	-1,113.97	99.04%
6-4120 · Repair/Maintenance Wages	2,382.39	2,724.00	-341.61	87.46%	38,695.84	38,450.00	245.84	100.64%
6-4130 · FICA/Medicare	853.97	931.00	-77.03	91.73%	12,435.62	12,413.00	22.62	100.18%
6-4140 · Unemployment Compensation	278.57	135.00	143.57	206.35%	2,048.39	945.00	1,103.39	216.76%
6-4150 · Workers Compensation	120.51	256.00	-135.49	47.07%	4,694.93	3,630.00	1,064.93	129.34%
Total 6-4100 · Wages & Taxes	12,327.94	13,009.00	-681.06	94.77%	172,302.81	170,980.00	1,322.81	100.77%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,109.44	1,218.00	-108.56	91.09%
6-4220 · Personal Time Compensation	88.07	242.00	-153.93	36.39%	2,961.28	2,904.00	57.28	101.97%
6-4230 · Health Insurance	902.80	1,631.00	-728.20	55.35%	15,166.43	19,572.00	-4,405.57	77.49%
6-4240 · Retirement Plan	216.90	365.00	-148.10	59.43%	3,766.77	4,514.00	-747.23	83.45%
Total 6-4200 · Employee Benefits	1,207.77	2,238.00	-1,030.23	53.97%	23,003.92	28,208.00	-5,204.08	81.55%
6-4300 · Advertising & Marketing	446.77	100.00	346.77	446.77%	8,818.20	7,655.00	1,163.20	115.2%
6-4310 · Contract Services	35.13	38.00	-2.87	92.45%	452.31	456.00	-3.69	99.19%
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	166.68	167.00	-0.32	99.81%	2,544.94	2,804.00	-259.06	90.76%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	131.87	300.00	-168.13	43.96%
6-4350 · Insurance	1,158.08	1,320.00	-161.92	87.73%	15,800.30	15,840.00	-39.70	99.75%
6-4370 · License/Permit/Fee/Dues/Subscr	-108.05	50.00	-158.05	-216.1%	3,348.55	3,170.00	178.55	105.63%
6-4380 · Office Supplies/Postage	112.18	175.00	-62.82	64.1%	1,732.63	2,100.00	-367.37	82.51%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	4,907.54	5,200.00	-292.46	94.38%
6-4400 · Service Charges	814.29	1,000.00	-185.71	81.43%	19,375.33	18,100.00	1,275.33	107.05%
6-4410 · Supplies	47.40	100.00	-52.60	47.4%	734.23	1,200.00	-465.77	61.19%
6-4420 · Travel/Lodging/Miles	0.00	100.00	-100.00	0.0%	1,464.78	2,700.00	-1,235.22	54.25%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	34.56	350.00	-315.44	9.87%
6-4440 · Utilities	270.10	277.00	-6.90	97.51%	3,209.87	3,324.00	-114.13	96.57%
6-4450 · Misc Expenses	6.00	125.00	-119.00	4.8%	756.62	1,500.00	-743.38	50.44%
6-4460 · Purchases Discount	-24.17	-50.00	25.83	48.34%	-32.05	-600.00	567.95	5.34%
Total 6-4000 · General Expenses	16,460.12	18,774.00	-2,313.88	87.68%	258,811.41	264,787.00	-5,975.59	97.74%
Total Expense	16,460.12	18,774.00	-2,313.88	87.68%	258,811.41	264,787.00	-5,975.59	97.74%
Net Ordinary Income	-16,460.12	-18,774.00	2,313.88	87.68%	-258,811.41	-264,787.00	5,975.59	97.74%
Net Income	-16,460.12	-18,774.00	2,313.88	87.68%	-258,811.41	-264,787.00	5,975.59	97.74%

PREVIOUS YEAR COMPARISON					Apr '19 -			
	Mar 20	Mar 19	\$ Change	% Change	Mar 20	Mar 19	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	16,460.12	18,456.32	-1,996.20	-10.82%	258,811.41	253,253.42	5,557.99	2.2%
Total Expense	16,460.12	18,456.32	-1,996.20	-10.82%	258,811.41	253,253.42	5,557.99	2.2%
Net Ordinary Income	-16,460.12	-18,456.32	1,996.20	10.82%	-258,811.41	-253,253.42	-5,557.99	-2.2%
Net Income	-16,460.12	-18,456.32	1,996.20	10.82%	-258,811.41	-253,253.42	-5,557.99	-2.2%

Washburn Marina
Revenue - Draw Report
March 2020

	Mar 20	Apr '19 - Mar 20
9-1100 · Draws from City	-64,590.70	-1,019,062.21
9-2100 · Revenues Paid to City	80,932.72	1,391,870.36
Net Paid to City	16,342.02	372,808.15
Revenues paid to City Detail		
Total Revenue Paid to City		1,391,870.36
Maintenance Fees-2019		139,137.20
Total Operating Revenue		1,252,733.16

No Maintenance fees outstanding

washburnadmin@cityofwashburn.org

From: Chris Bretting <chris@fastlanemotorsports.org>
Sent: Monday, April 6, 2020 4:30 PM
To: washburnadmin@cityofwashburn.org
Cc: michelle@washburnmarina.com
Subject: Estimate 164 from Fast Lane Motor Sports
Attachments: Est_164_from_Fast_Lane_Motor_Sports_6940.pdf

Dear Customer :

Please review the attached estimate. Feel free to contact us if you have any questions.

We look forward to working with you.

Sincerely,

Fast Lane Motor Sports
715-682-3278



Virus-free. www.avast.com

Fast Lane Motor Sports
 3122 Lake Shore Dr. E.
 Ashland, WI 54806

Estimate

Date	Estimate #
4/6/2020	164

Name / Address
City Of Washburn Attn: Scott Kluver P. O. Box 638 Washburn, WI. 54891

Terms	Project

Qty	Description	Cost	Total
17	5" Sch. 40 Pipe	16.81	285.77
25	4" Sch.40 Pipe	12.41	310.25
36	3" Sch. 40 Pipe	8.72	313.92
1	Misc Steel & Hardware	75.00	75.00
8	Fab Time	85.00	680.00
Price & availability of materials could change with what is happening in the world right now.			

				Subtotal	\$1,664.94
Phone #	Fax #	E-mail	Web Site	Sales Tax (0.0%)	\$0.00
715-682-3278	715-682-3268	chris@fastlanemotorsports.org	www.fastlanemotorsports.org	Total	\$1,664.94

Customer Signature _____