

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



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To: President: Carl Broberg  
VP: Nick Suminski  
Rick Gruebele  
Caroline Nelson  
John Baregi  
City Administrator  
Candace Kolenda  
Rodger Reiswig  
Marina Manager

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

**DATE:** Wednesday, June 16, 2021  
**TIME:** 5:30 P.M.  
**LOCATION:** Washburn City Hall – 119 Washington Avenue

This meeting may have members participating via tele or web conferencing. Public participants can listen to the proceedings by utilizing a computer or smart phone and using the link <https://us02web.zoom.us/j/81097098841?pwd=SGIIMU1QREhIWmJTd01yeVVjb2dYZz09> or by calling 1 (877) 853-5247 (Toll Free) and entering Webinar ID: 810 9709 8841 and using passcode 135378 as opposed to being present for the meeting. Limited seating will be available at the meeting and guests are asked to keep a six-foot distance from one another.

#### **Agenda**

- A. Call to Order – Roll Call
- B. Approval of Minutes of the May 19, 2021 Meeting
- C. Public Comments/Member Comments
- D. Treasurer’s Report
  - 1. Payment of Invoices
- E. Slip Transfers –
  - 1. Slip #60 – Miller/Bratley
- F. Marina Manager’s Report
  - 1. May Financial Report
  - 2. Action on Upgrade of Quickbooks Point of Sale Software
- G. Update on Various Marina Projects/Repairs
  - 1. Pier 1 Water and Decking Project
  - 2. Pier 1 Electrical Repairs
  - 3. Construction of Picnic Shelters
  - 4. Parking Lot Expansion Project; Discussion & Action on Soil Boring Proposals
  - 5. Discussion on Preliminary Information Related to Assist Chair for Boat Launch/Dock
  - 6. Sewer Upgrades for Fish Cleaning Station/Bathrooms
  - 7. West Breakwall Lights
  - 8. Gravel for Boat Yard Area
- H. Discussion on Status of Lot 48 (Former Pearl Beach Property) on City’s “For Sale” List
- I. Update on Wisconsin Commercial Ports Association Meeting
- J. Adjourn

The City of Washburn is an equal opportunity provider, employer, and lender.

Harbor Pass Book - 2021

<b>12/31/2020 Balance Carried Forward</b>	<b>\$287,742.62</b>
28-Jan Washburn Chamber Dues	-85.00
29-Jan Slip Transfer fee #34	100.00
31-Jan Interest	12.21
5-Feb Pearl Beach Dock Usage	1,950.00
22-Feb Office Fringe	-49.11
Wis Harbor Towns Association	-250.00
January payroll	-486.42
28-Feb Interest	8.87
10-Mar Bremer & Trust Fund Loan Payments	-61,619.70
Feb & March Fringe	-98.22
Anderson Electric	-4,027.42
February Payroll	-488.72
31-Mar Interest	7.37
23-Apr March Payroll	-488.72
Washburn Marina	-2,903.50
Washburn Hardware	-7.47
A to Z Plumbing	-35,370.00
Pearl Beach	-1,500.00
Bayfield Co. Land Records	-58.50
April Fringe	-49.11
30-Apr Slip Fees	46,348.50
Annual Fee	1,800.00
Sales Tax	2,648.22
30-Apr Interest	5.27
7-May Slips	27,246.70
Annual Fee	950.00
Sales Tax	1,550.90
10-May Daily Press Ad	-81.60
A to Z Plumbing	-51,336.00
International Dock Products	-1,696.22
14-May Slip Transfer fee	100.00
Slips	23,245.80
Annual Fee	800.00
Sales Tax	1,322.53
20-May Wis. Commercial Ports	-250.00
May Fringe	-49.11
April & May Payroll	-977.44
21-May Slips	20,495.10
Annual Fee	750.00
Sales Tax	1,168.50
26-May Slips	3,821.30
Annual Fee	150.00
Sales Tax	218.42
Slip Transfer # 97	100.00
Marina Profit Share	143,572.90
31-May Interest	6.90
1-Jun Slips	1,187.20
Annual fee	50.00
Sales Tax	68.05
8-Jun Slips	1,431.00
Annual Fee	50.00
Sales Tax	81.46

**Balance as of 6/9/2021**

**\$407,117.56**

## Marina Operating Account 2021

<b>12/31/2020 Balance Carried Forward</b>		<b>203,320.04</b>
4-Jan Ck# 841	Washburn Marina	-14,595.00
11-Jan Ck# 842	Washburn Marina	-14,595.00
15-Jan	Deposit	54,558.19
18-Jan Ck# 843	Washburn Marina	-14,595.00
21-Jan	Deposit	35,074.52
25-Jan Ck# 844	Washburn Marina	-14,594.00
28-Jan	Deposit	7,965.80
31-Jan	Interest	1.82
1-Feb Ck# 845	Washburn Marina	-14,146.00
5-Feb	Deposit	11,682.22
8-Feb Ck# 846	Washburn Marina	-14,146.00
11-Feb	Deposit	7,744.48
15-Feb Ck# 847	Washburn Marina	-14,146.00
19-Feb	Deposit	21,988.71
25-Feb Ck# 848	Washburn Marina	-14,146.00
	Sales Tax	-2,652.81
25-Feb Ck# 849	Washburn Marina	-80,163.25
25-Feb	Deposit	100,142.13
28-Feb	Interest	1.77
1-Mar Ck# 850	Washburn Marina	-14,110.00
5-Mar	Deposit	6,025.37
8-Mar Ck# 851	Washburn Marina	-14,108.00
8-Mar	Deposit	37,626.25
15-Mar Ck# 852	Washburn Marina	-14,108.00
19-Mar	Deposit	11,998.74
19-Mar Ck# 853	Washburn Marina	-14,108.00
25-Mar	Deposit	17,545.96
29-Mar Ck# 854	Washburn Marina	-14,108.00
31-Mar	Deposit	4,562.08
31-Mar	Interest	2.14
5-Apr Ck# 855	Washburn Marina	-14,527.00
8-Apr Ck# 856	Washburn Marina	-14,527.00
	Sales Tax	-7,029.58
9-Apr	Deposit	722.80
15-Apr	Deposit	42,708.98
19-Apr Ck# 857	Washburn Marina	-14,527.00
	Sales Tax	-2,883.22
23-Apr Ck# 858	Washburn Marina	-14,527.00
23-Apr	Deposit	27,976.35
30-Apr	Deposit	36,713.56
30-Apr	Interest	2.04
3-May Ck# 859	Washburn Marina	-19,725.00
7-May Ck# 860	Washburn Marina	-19,725.00
7-May	Deposit	19,053.62
14-May Ck# 861	Washburn Marina	-19,725.00

14-May	Deposit	23,280.31
21-May	Deposit	123,883.37
21-May Ck# 862	Marina Management-profit share	-143,650.10
21-May Ck# 863	Washburn Marina	-29,951.83
21-May Ck# 864	Harbor Commission-profit share	-143,572.90
26-May	Deposit	28,342.38
31-May	Interest	2.53
1-Jun Ck# 865	Washburn Marina	-16,646.00
1-Jun	Deposit	13,481.58
3-Jun Ck# 866	Washburn Marina	-16,646.00
8-Jun	Deposit	23,983.19

**Balance as of 6/9/2021**

**114,407.24**

## MAY 19, 2021 HARBOR COMMISSION MEETING

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

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

Commission Members Absent:

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

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

**Approval of Minutes of the April 21, 2021 Meeting** – Baregi moved, and Suminski seconded, to approve and place on file the April 21, 2021 meeting minutes. Motion carried 7-0.

**Public/Member Comment** – None.

**Election of Officers** – Broberg sought nominations for President. Suminski nominated Broberg. No other nominations. Kolenda moved and Reiswig seconded to approved Broberg as President. Motion carried 7-0. Broberg sought nominations for Vice President. Baregi nominated Suminski for Vice President. No other nominations. Kolenda moved and Reiswig seconded to approve Suminski as Vice President. Motion carried 7-0.

**Treasurer’s Report** – Baregi moved, and Kolenda seconded to accept and place on file the Harbor Passbook and Marina Operating reports. Motion carried 7-0.

1. **Payment of Invoices** – Kolenda moved, and Baregi seconded, to approve the International Dock Products invoice for two pedestals in the amount of \$1696.22. Motion carried 7-0. Reiswig moved and Kolenda seconded to approve the A to Z Plumbing pay request for Pier 1 in the amount of \$51,336.00. Motion carried 7-0. Suminski moved and Kolenda seconded to approve the APG invoice for the ad related to the Picnic Shelter Project in the amount of \$81.60. Motion carried 7-0. Baregi moved and Kolenda seconded to approve the Commercial Ports Association invoice in the amount of \$250.00. Motion carried 7-0.

**Slip Transfers** – Suminski moved and Reiswig seconded to approve the transfer of Slip #97 from Amelia Burnett to Neal M. and Lee Ann Frey. Motion carried 7-0.

### **Marina Manager’s Report:**

1. **April Financial Report** – Shrider stated that this is the first month of the fiscal year. So far, April was 14.52 percent higher than budgeted, and 46.88 percent higher than last year. Shrider also stated that launching process is going slowly, but is hoping to be able to move more boats around to open the parking lot. Baregi moved and Suminski seconded to place the report on file. Motion carried 7-0.
2. **Review of 2020-21 Fiscal Year, Allocation of Profit Sharing** – Shrider explained the process for the Financial Review and went through the contents. The net profit before and after the PPP Loan forgiveness was explained. For the purposes of the profit sharing, the PPP loan forgiveness amount is included for a total net profit of \$287,233. Based on the formula in the contract, the profit sharing would be \$143,650.10 for Marina Management and \$143,572.90 for Harbor Commission. Once Shrider transfers the PPP funds, the checks can be cut. Reiswig moved and Nelson seconded to approve the financial review for the 2020-2021 fiscal year and to approve the profit-sharing disbursement. Motion carried 7-0.

### **Update on Various Marina Projects/Repairs**

1. **Pier 1 Water and Decking Project** – Broberg reported that the project is substantially complete. We are waiting for the winterization drain valve to be placed, and the final change orders to be processed so that final payment can be made. Kolenda asked about water pressure on the new water line. Broberg explained

that the line is larger than the previous line, but the system is not designed to provide water to every faucet if every faucet is turned on at once.

2. **Construction of Picnic Shelters** – Broberg reported that the contractor was delayed on another project and intends to start on this next week.
3. **Parking Lot Expansion Project; Discussion & Action on Soil Boring Proposals** – Broberg reported that the contract for this project has been signed, but it would be good to discuss the sewerage issue for the bathroom and fish cleaning station first. In addition, soil borings were not included in the original contract, and we need to approve that work. Broberg reviewed the three proposals that were received. The lowest cost proposal is from Intertek PSI with a cost of \$4,490. Baregi moved and Suminski seconded to approve the boring proposal from Intertek PSI. Kolenda asked if there were going to be any other unexpected costs. Kluver responded that there are no other anticipated unexpected costs. In the proposal with Cooper Engineering, it was assumed that boring information already existed, but it does not. Motion carried 7-0.
4. **Discussion on Preliminary Information Related to Assist Chair for Boat Launch/Dock** – Broberg provided some preliminary information and stated that he is working with Pier Genius and Spectrum Aquatics on details of a potential dock system. Baregi asked about concerns with liability, who would operate the chair, and if the chair would be available for general public use. Broberg responded that these are good questions, and it will be necessary to do further research on this in order to get those answers.

#### Discussion and Action on Capital Project Items –

1. **Proposal to Replumb Sewer System for Fish Cleaning Station Prior to Parking Lot Plan** – As the grinder pump failed again, and given that any long-term fix should be done prior to parking lot improvements, Broberg has been investigating solutions to the problem. Input has been sought from the City’s sewerage pump repairman, City staff, and Cooper engineering. There are four components to this issue which are: (1) All parties agree that the existing sewer line (1 ¼ inch and 532 feet long) from the existing grinder pump to the City’s lift station is inadequate. It was suggested that this be replaced with a 3 inch pipe. Later during the meeting Gerry Schuette, DPW Director, explained how clogged this line was. The cost of this repairs, which would bore the line under the asphalt and concrete would cost between \$3,000 and \$5,000; (2) The fish cleaning manufacturer, Quality Machine and Manufacturing, has stated that there has been an upgrade to the grinder in the fish cleaning station that reduces the size of the chunks of fish guts. This self repair is estimated to cost about \$4,500; (3) there is still concern over the adequacy of the grinder pump at the bathroom facility and suggested that in the future it be replaced with a Flygt pump which is the same style used in City lift stations; (4) the final potential improvement would be to install a dedicated three-inch line from the fish cleaning station to the city lift station separating it from the bathroom. The estimated cost of the last two items is expected to be between \$20,000 and \$30,000. Discussion occurred on the options. Broberg stated the last two options were likely the most complete; however, there is time prior to future asphalt work to see if that solved the issue. Reiswig moved and Baregi seconded to approve the first component and install a three-inch sewer pipe from the bathroom lift station to the city lift station, bored under the asphalt, at an estimated cost up to \$5,000. Motion carried 7-0.
2. **West Breakwall Lights** – A sample light that Shrider obtained was demonstrated. Information on another potential light was provided. They are currently on back-order through Amazon. Shrider stated she would look to obtain one light similar to this from her vendor in order to test its effectiveness.
3. **Gravel for Boat Yard Area** – Shrider has requested additional gravel, on the order of 300 yards, to help maintain the stabilization of the boat storage area. This is an area that we have been adding gravel to nearly every year. The estimate from C&W Trucking for this amount is \$8,700. The City would be able to obtain gravel from another source, in the same amount, for significantly less. Discussion occurred on how much gravel should be obtained and where it could be stored. Kolenda moved and Baregi seconded to obtain 20 truck loads of gravel at a calculated cost of \$6,300 with the understanding that 10 loads would be spread immediately and 10 loads could be stored on the dock for future Harbor Commission use. Motion carried 7-0.

**Discussion on Budget Timeline** – Kluver stated the memo is for informational purposes. Typically the Harbor Commission discusses its budget in September; however, if there are any thoughts to modify slip fees, those proposals should be discussed in advance as a public hearing is required.

**Adjourn** – Broberg stated the agenda items have been completed and adjourned the meeting at 7:10 p.m.

Scott J. Kluver  
City Administrator

**Washburn Marina**  
**Balance Sheet**  
As of May 31, 2021

	May 31, 21		
<b>ASSETS</b>		<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Checking/Savings</b>		<b>Current Liabilities</b>	
1-1100 · Cash		<b>Accounts Payable</b>	
1-1110 · Checking	13,845.29	2-1100 · Accounts Payable	23,116.98
1-1120 · Petty Cash	600.77	<b>Total Accounts Payable</b>	23,116.98
<b>Total 1-1100 · Cash</b>	<u>14,446.06</u>	<b>Credit Cards</b>	
<b>Total Checking/Savings</b>	14,446.06	2-1110 · Credit Card Payable	3,335.35
<b>Accounts Receivable</b>		<b>Total Credit Cards</b>	3,335.35
1-1200 · Accounts Receivable		<b>Other Current Liabilities</b>	
1-1210 · Billed Invoices	73,996.97	NOGift Certificates Outstanding	100.00
1-1220 · Slip Holder Fees	12,564.18	2-1300 · Payroll Liabilities	
<b>Total 1-1200 · Accounts Receivable</b>	<u>86,561.15</u>	2-1310 · Employee Health Benefits	294.53
<b>Total Accounts Receivable</b>	86,561.15	2-1320 · Unemployment Comp Tax	28.09
<b>Other Current Assets</b>		2-1330 · State Withholding	1,380.99
1-1300 · Ship Store Inventory		2-1340 · Federal/FICA Withholding	3,191.88
1-1311 · Clothing	1,404.20	<b>Total 2-1300 · Payroll Liabilities</b>	4,895.49
1-1312 · Consumables	75.03	2-1400 · Tax Liabilities	
1-1313 · Marine Supplies	75,956.49	2-1410 · Sales Tax Payable	12,743.79
1-1314 · Personal Items	1,186.78	<b>Total 2-1400 · Tax Liabilities</b>	12,743.79
1-1316 · Diesel Fuel	2,084.39	2-1500 · Other Liabilities	
1-1317 · Gasoline	879.31	2-1520 · Deferred Unearned Revenue	
1-1318 · Service Parts	461.98	2-1521 · Slip Rent and Sales	50,885.00
1-1319 · Slow Moving Contra	935.22	2-1522 · Gift Certificates Outstanding	342.88
<b>Total 1-1300 · Ship Store Inventory</b>	<u>82,983.40</u>	2-1523 · Haul Out, Storage, Launch	31,345.76
1-1330 · Notes Receivable	-40.00	<b>Total 2-1520 · Deferred Unearned Revenue</b>	82,573.64
1-1340 · Prepaid Expenses	14,582.83	2-1530 · Refundable Deposits	4,070.30
12000 · Undeposited Funds	2,262.96	<b>Total 2-1500 · Other Liabilities</b>	86,643.94
<b>Total Other Current Assets</b>	<u>99,789.19</u>	<b>Total Other Current Liabilities</b>	104,383.22
<b>Total Current Assets</b>	<u>200,796.40</u>	<b>Total Current Liabilities</b>	<u>130,835.55</u>
<b>Fixed Assets</b>		<b>Total Liabilities</b>	130,835.55
1-2100 · Furniture, Fixtures, Equipment	1,528.47	<b>Equity</b>	
<b>Total Fixed Assets</b>	<u>1,528.47</u>	3-3000 · Retained Earnings	-36,116.79
<b>TOTAL ASSETS</b>	<u><u>202,324.87</u></u>	Net Income	107,606.11
		<b>Total Equity</b>	71,489.32
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>202,324.87</u></u>



**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**May 2021**

BUDGET V ACTUAL								
	May 21	Budget	\$ Over Budget	% of Budget	Apr - May 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	44,944.41	31,500.00	13,444.41	142.68%	142,158.94	118,000.00	24,158.94	120.47%
4-2000 · Service Dept Income	67,413.34	68,578.00	-1,164.66	98.3%	106,410.98	114,657.00	-8,246.02	92.81%
4-3000 · Ship Store Income	24,673.99	25,300.00	-626.01	97.53%	37,526.60	30,830.00	6,696.60	121.72%
<b>Total Income</b>	<b>137,031.74</b>	<b>125,378.00</b>	<b>11,653.74</b>	<b>109.3%</b>	<b>286,096.52</b>	<b>263,487.00</b>	<b>22,609.52</b>	<b>108.58%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	19,586.18	15,620.00	3,966.18	125.39%	35,016.90	27,840.00	7,176.90	125.78%
5-3000 · Ship Store COGS	16,111.93	17,480.00	-1,368.07	92.17%	25,543.80	21,155.00	4,388.80	120.75%
<b>Total COGS</b>	<b>35,698.11</b>	<b>33,100.00</b>	<b>2,598.11</b>	<b>107.85%</b>	<b>60,560.70</b>	<b>48,995.00</b>	<b>11,565.70</b>	<b>123.61%</b>
<b>Gross Profit</b>	<b>101,333.63</b>	<b>92,278.00</b>	<b>9,055.63</b>	<b>109.81%</b>	<b>225,535.82</b>	<b>214,492.00</b>	<b>11,043.82</b>	<b>105.15%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	3,177.34	3,950.00	-772.66	80.44%	7,267.43	7,400.00	-132.57	98.21%
6-2000 · Service Dept Expenses	6,752.71	9,923.00	-3,170.29	68.05%	11,226.88	21,046.00	-9,819.12	53.34%
6-3000 · Ship Store Expenses	5,084.98	6,763.00	-1,678.02	75.19%	8,878.40	12,396.00	-3,517.60	71.62%
6-4000 · General Expenses	23,143.80	22,814.00	329.80	101.45%	44,257.42	44,822.00	-564.58	98.74%
<b>Total Expense</b>	<b>38,158.83</b>	<b>43,450.00</b>	<b>-5,291.17</b>	<b>87.82%</b>	<b>71,630.13</b>	<b>85,664.00</b>	<b>-14,033.87</b>	<b>83.62%</b>
<b>Net Ordinary Income</b>	<b>63,174.80</b>	<b>48,828.00</b>	<b>14,346.80</b>	<b>129.38%</b>	<b>153,905.69</b>	<b>128,828.00</b>	<b>25,077.69</b>	<b>119.47%</b>
<b>Net Income</b>	<b>63,174.80</b>	<b>48,828.00</b>	<b>14,346.80</b>	<b>129.38%</b>	<b>153,905.69</b>	<b>128,828.00</b>	<b>25,077.69</b>	<b>119.47%</b>
PREVIOUS YEAR COMPARISON	May 21	May 20	\$ Change	% Change	Apr - May 21	Apr - May 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	44,944.41	36,041.79	8,902.62	24.7%	142,158.94	123,332.20	18,826.74	15.27%
4-2000 · Service Dept Income	67,413.34	53,285.29	14,128.05	26.51%	106,410.98	74,759.56	31,651.42	42.34%
4-3000 · Ship Store Income	24,673.99	14,987.02	9,686.97	64.64%	37,526.60	16,634.57	20,892.03	125.59%
<b>Total Income</b>	<b>137,031.74</b>	<b>104,314.10</b>	<b>32,717.64</b>	<b>31.37%</b>	<b>286,096.52</b>	<b>214,726.33</b>	<b>71,370.19</b>	<b>33.24%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	19,586.18	17,621.95	1,964.23	11.15%	35,016.90	30,044.88	4,972.02	16.55%
5-3000 · Ship Store COGS	16,111.93	10,329.85	5,782.08	55.97%	25,543.80	11,391.18	14,152.62	124.24%
<b>Total COGS</b>	<b>35,698.11</b>	<b>27,951.80</b>	<b>7,746.31</b>	<b>27.71%</b>	<b>60,560.70</b>	<b>41,436.06</b>	<b>19,124.64</b>	<b>46.16%</b>
<b>Gross Profit</b>	<b>101,333.63</b>	<b>76,362.30</b>	<b>24,971.33</b>	<b>32.7%</b>	<b>225,535.82</b>	<b>173,290.27</b>	<b>52,245.55</b>	<b>30.15%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	3,177.34	3,096.84	80.50	2.6%	7,267.43	5,227.37	2,040.06	39.03%
6-2000 · Service Dept Expenses	6,752.71	6,304.67	448.04	7.11%	11,226.88	12,759.39	-1,532.51	-12.01%
6-3000 · Ship Store Expenses	5,084.98	4,420.25	664.73	15.04%	8,878.40	7,268.76	1,609.64	22.15%
6-4000 · General Expenses	23,143.80	23,418.07	-274.27	-1.17%	44,257.42	46,535.81	-2,278.39	-4.9%
<b>Total Expense</b>	<b>38,158.83</b>	<b>37,239.83</b>	<b>919.00</b>	<b>2.47%</b>	<b>71,630.13</b>	<b>71,791.33</b>	<b>-161.20</b>	<b>-0.23%</b>
<b>Net Ordinary Income</b>	<b>63,174.80</b>	<b>39,122.47</b>	<b>24,052.33</b>	<b>61.48%</b>	<b>153,905.69</b>	<b>101,498.94</b>	<b>52,406.75</b>	<b>51.63%</b>
<b>Net Income</b>	<b>63,174.80</b>	<b>39,122.47</b>	<b>24,052.33</b>	<b>61.48%</b>	<b>153,905.69</b>	<b>101,498.94</b>	<b>52,406.75</b>	<b>51.63%</b>

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**May 2021**

BUDGET V ACTUAL	May 21	Budget	\$ Over Budget	% of Budget	Apr - May 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	40,197.09	29,000.00	11,197.09	138.61%	135,206.74	113,000.00	22,206.74	119.65%
4-1200 · Off-Season	3,550.00	2,000.00	1,550.00	177.5%	5,575.00	4,000.00	1,575.00	139.38%
4-1400 · Misc Services	1,197.32	500.00	697.32	239.46%	1,377.20	1,000.00	377.20	137.72%
<b>Total 4-1000 · Facility Income</b>	<b>44,944.41</b>	<b>31,500.00</b>	<b>13,444.41</b>	<b>142.68%</b>	<b>142,158.94</b>	<b>118,000.00</b>	<b>24,158.94</b>	<b>120.47%</b>
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	682.50	3,096.00	-2,413.50	22.05%	1,260.00	11,282.00	-10,022.00	11.17%
4-2112 · Fiberglass-Woodwork	10,395.00	3,096.00	7,299.00	335.76%	22,232.50	15,375.00	6,857.50	144.6%
4-2113 · Mechanical	9,082.50	12,386.00	-3,303.50	73.33%	25,357.50	21,390.00	3,967.50	118.55%
4-2114 · Rigging	2,257.50	3,096.00	-838.50	72.92%	2,677.50	4,733.00	-2,055.50	56.57%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	28,958.68	33,813.00	-4,854.32	85.64%	32,556.18	42,064.00	-9,507.82	77.4%
4-2122 · Other Unit Billed	2,594.50	6,441.00	-3,846.50	40.28%	2,901.50	8,013.00	-5,111.50	36.21%
<b>Total 4-2120 · Unit Billed Services</b>	<b>31,553.18</b>	<b>40,254.00</b>	<b>-8,700.82</b>	<b>78.39%</b>	<b>35,457.68</b>	<b>50,077.00</b>	<b>-14,619.32</b>	<b>70.81%</b>
<b>Total 4-2100 · Labor</b>	<b>53,970.68</b>	<b>61,928.00</b>	<b>-7,957.32</b>	<b>87.15%</b>	<b>86,985.18</b>	<b>102,857.00</b>	<b>-15,871.82</b>	<b>84.57%</b>
4-2200 · Materials	12,604.66	5,000.00	7,604.66	252.09%	18,381.80	10,000.00	8,381.80	183.82%
4-2300 · Contract Services	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
4-2400 · Misc Charges	838.00	750.00	88.00	111.73%	1,044.00	1,000.00	44.00	104.4%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-200.00	200.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>67,413.34</b>	<b>68,578.00</b>	<b>-1,164.66</b>	<b>98.3%</b>	<b>106,410.98</b>	<b>114,657.00</b>	<b>-8,246.02</b>	<b>92.81%</b>
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	396.86	500.00	-103.14	79.37%	503.06	500.00	3.06	100.61%
4-3120 · Consumables	71.10	100.00	-28.90	71.1%	71.10	100.00	-28.90	71.1%
4-3130 · Marine Supplies	12,435.74	15,000.00	-2,564.26	82.91%	16,601.52	20,000.00	-3,398.48	83.01%
4-3140 · Personal Items	359.11	500.00	-140.89	71.82%	365.10	500.00	-134.90	73.02%
4-3150 · Special Orders	4,039.91	4,000.00	39.91	101.0%	11,671.41	4,500.00	7,171.41	259.37%
<b>Total 4-3100 · Store Sales</b>	<b>17,302.72</b>	<b>20,100.00</b>	<b>-2,797.28</b>	<b>86.08%</b>	<b>29,212.19</b>	<b>25,600.00</b>	<b>3,612.19</b>	<b>114.11%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	2,006.55	2,000.00	6.55	100.33%	2,206.45	2,000.00	206.45	110.32%
4-3220 · Gasoline	5,326.80	3,000.00	2,326.80	177.56%	6,070.04	3,000.00	3,070.04	202.34%
4-3230 · Pump Out	37.92	200.00	-162.08	18.96%	37.92	230.00	-192.08	16.49%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>7,371.27</b>	<b>5,200.00</b>	<b>2,171.27</b>	<b>141.76%</b>	<b>8,314.41</b>	<b>5,230.00</b>	<b>3,084.41</b>	<b>158.98%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>24,673.99</b>	<b>25,300.00</b>	<b>-626.01</b>	<b>97.53%</b>	<b>37,526.60</b>	<b>30,830.00</b>	<b>6,696.60</b>	<b>121.72%</b>
<b>Total Income</b>	<b>137,031.74</b>	<b>125,378.00</b>	<b>11,653.74</b>	<b>109.3%</b>	<b>286,096.52</b>	<b>263,487.00</b>	<b>22,609.52</b>	<b>108.58%</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	180.48	1,571.00	-1,390.52	11.49%	648.75	2,792.00	-2,143.25	23.24%

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**May 2021**

BUDGET V ACTUAL								
	May 21	Budget	\$ Over Budget	% of Budget	Apr - May 21	Budget	\$ Over Budget	% of Budget
5-2112 · Fiberglass-Woodworking	2,432.27	4,263.00	-1,830.73	57.06%	9,250.52	7,576.00	1,674.52	122.1%
5-2113 · Mechanical	1,984.88	2,244.00	-259.12	88.45%	4,854.28	3,988.00	866.28	121.72%
5-2114 · Rigging	144.95	449.00	-304.05	32.28%	325.20	798.00	-472.80	40.75%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>4,742.58</b>	<b>8,527.00</b>	<b>-3,784.42</b>	<b>55.62%</b>	<b>15,078.75</b>	<b>15,154.00</b>	<b>-75.25</b>	<b>99.5%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	4,969.10	2,262.00	2,707.10	219.68%	5,064.52	4,020.00	1,044.52	125.98%
5-2122 · Other	137.51	431.00	-293.49	31.91%	534.07	766.00	-231.93	69.72%
<b>Total 5-2120 · Unit Billed Services</b>	<b>5,106.61</b>	<b>2,693.00</b>	<b>2,413.61</b>	<b>189.63%</b>	<b>5,598.59</b>	<b>4,786.00</b>	<b>812.59</b>	<b>116.98%</b>
<b>Total 5-2100 · Labor</b>	<b>9,849.19</b>	<b>11,220.00</b>	<b>-1,370.81</b>	<b>87.78%</b>	<b>20,677.34</b>	<b>19,940.00</b>	<b>737.34</b>	<b>103.7%</b>
5-2200 · Subcontract Services	0.00	900.00	-900.00	0.0%	0.00	900.00	-900.00	0.0%
5-2300 · Materials	9,736.99	3,500.00	6,236.99	278.2%	14,339.56	7,000.00	7,339.56	204.85%
<b>Total 5-2000 · Service Dept COGS</b>	<b>19,586.18</b>	<b>15,620.00</b>	<b>3,966.18</b>	<b>125.39%</b>	<b>35,016.90</b>	<b>27,840.00</b>	<b>7,176.90</b>	<b>125.78%</b>
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	248.25	400.00	-151.75	62.06%	311.94	400.00	-88.06	77.99%
5-3120 · Consumables	48.40	150.00	-101.60	32.27%	48.40	225.00	-176.60	21.51%
5-3130 · Marine Supplies	8,244.92	9,750.00	-1,505.08	84.56%	11,022.76	13,000.00	-1,977.24	84.79%
5-3140 · Personal Items	252.00	380.00	-128.00	66.32%	254.88	380.00	-125.12	67.07%
5-3150 · Special Orders	2,034.94	2,800.00	-765.06	72.68%	7,949.85	3,150.00	4,799.85	252.38%
<b>Total 5-3100 · Store Sales</b>	<b>10,828.51</b>	<b>13,480.00</b>	<b>-2,651.49</b>	<b>80.33%</b>	<b>19,587.83</b>	<b>17,155.00</b>	<b>2,432.83</b>	<b>114.18%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	1,644.03	1,600.00	44.03	102.75%	1,784.50	1,600.00	184.50	111.53%
5-3220 · Gasoline	3,646.30	2,400.00	1,246.30	151.93%	4,178.38	2,400.00	1,778.38	174.1%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>5,290.33</b>	<b>4,000.00</b>	<b>1,290.33</b>	<b>132.26%</b>	<b>5,962.88</b>	<b>4,000.00</b>	<b>1,962.88</b>	<b>149.07%</b>
5-9900 · POS Inventory Adjust	-6.91				-6.91			
<b>Total 5-3000 · Ship Store COGS</b>	<b>16,111.93</b>	<b>17,480.00</b>	<b>-1,368.07</b>	<b>92.17%</b>	<b>25,543.80</b>	<b>21,155.00</b>	<b>4,388.80</b>	<b>120.75%</b>
<b>Total COGS</b>	<b>35,698.11</b>	<b>33,100.00</b>	<b>2,598.11</b>	<b>107.85%</b>	<b>60,560.70</b>	<b>48,995.00</b>	<b>11,565.70</b>	<b>123.61%</b>
<b>Gross Profit</b>	<b>101,333.63</b>	<b>92,278.00</b>	<b>9,055.63</b>	<b>109.81%</b>	<b>225,535.82</b>	<b>214,492.00</b>	<b>11,043.82</b>	<b>105.15%</b>
<b>Expense</b>								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	328.06	150.00	178.06	218.71%	490.34	350.00	140.34	140.1%
6-1120 · Buildings/Grounds	1,634.34	1,400.00	234.34	116.74%	2,803.24	2,600.00	203.24	107.82%
<b>Total 6-1100 · Utilities</b>	<b>1,962.40</b>	<b>1,550.00</b>	<b>412.40</b>	<b>126.61%</b>	<b>3,293.58</b>	<b>2,950.00</b>	<b>343.58</b>	<b>111.65%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	53.56	600.00	-546.44	8.93%	1,284.84	850.00	434.84	151.16%
6-1220 · Buildings/Grounds	1,161.38	1,300.00	-138.62	89.34%	2,689.01	2,600.00	89.01	103.42%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>1,214.94</b>	<b>1,900.00</b>	<b>-685.06</b>	<b>63.94%</b>	<b>3,973.85</b>	<b>3,450.00</b>	<b>523.85</b>	<b>115.18%</b>
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>3,177.34</b>	<b>3,950.00</b>	<b>-772.66</b>	<b>80.44%</b>	<b>7,267.43</b>	<b>7,400.00</b>	<b>-132.57</b>	<b>98.21%</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**  
**May 2021**

BUDGET V ACTUAL								
	May 21	Budget	\$ Over Budget	% of Budget	Apr - May 21	Budget	\$ Over Budget	% of Budget
6-2111 · Administrative	2,522.20	2,473.00	49.20	101.99%	5,451.62	5,646.00	-194.38	96.56%
6-2112 · Warranty/Credit	297.33	353.00	-55.67	84.23%	299.18	806.00	-506.82	37.12%
6-2113 · General Maintenance	0.00	707.00	-707.00	0.0%	0.00	1,614.00	-1,614.00	0.0%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>2,819.53</b>	<b>3,533.00</b>	<b>-713.47</b>	<b>79.81%</b>	<b>5,750.80</b>	<b>8,066.00</b>	<b>-2,315.20</b>	<b>71.3%</b>
6-2120 · FICA/Medicare	942.47	1,110.00	-167.53	84.91%	1,941.69	2,220.00	-278.31	87.46%
6-2130 · Unemployment Compensation	78.40	150.00	-71.60	52.27%	122.94	650.00	-527.06	18.91%
6-2140 · Workers Compensation	388.89	654.00	-265.11	59.46%	793.60	1,308.00	-514.40	60.67%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>4,229.29</b>	<b>5,447.00</b>	<b>-1,217.71</b>	<b>77.64%</b>	<b>8,609.03</b>	<b>12,244.00</b>	<b>-3,634.97</b>	<b>70.31%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-2220 · Personal Time Compensation	74.28	761.00	-686.72	9.76%	74.28	1,522.00	-1,447.72	4.88%
6-2230 · Health Insurance	732.28	1,040.00	-307.72	70.41%	1,367.35	2,080.00	-712.65	65.74%
6-2240 · Retirement Plan	241.79	435.00	-193.21	55.58%	489.21	870.00	-380.79	56.23%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,048.35</b>	<b>2,236.00</b>	<b>-1,187.65</b>	<b>46.89%</b>	<b>1,930.84</b>	<b>4,472.00</b>	<b>-2,541.16</b>	<b>43.18%</b>
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	333.34	334.00	-0.66	99.8%
6-2320 · Equipment Maintenance	0.00	525.00	-525.00	0.0%	17.37	1,050.00	-1,032.63	1.65%
6-2330 · Freight & Shipping	74.66	250.00	-175.34	29.86%	132.87	500.00	-367.13	26.57%
6-2340 · Hazardous Waste Removal	0.00	150.00	-150.00	0.0%	0.00	150.00	-150.00	0.0%
6-2350 · Small Tools	1,354.18	400.00	954.18	338.55%	1,704.18	800.00	904.18	213.02%
6-2360 · Supplies	-273.77	0.00	-273.77	100.0%	-2,392.63	0.00	-2,392.63	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-2380 · Uniforms	0.00	500.00	-500.00	0.0%	636.75	1,000.00	-363.25	63.68%
6-2390 · Utilities	99.87	98.00	1.87	101.91%	199.82	196.00	3.82	101.95%
6-2400 · Warranty Parts	53.46	150.00	-96.54	35.64%	55.31	300.00	-244.69	18.44%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>6,752.71</b>	<b>9,923.00</b>	<b>-3,170.29</b>	<b>68.05%</b>	<b>11,226.88</b>	<b>21,046.00</b>	<b>-9,819.12</b>	<b>53.34%</b>
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	4,099.39	4,248.00	-148.61	96.5%	6,836.45	7,440.00	-603.55	91.89%
6-3120 · FICA/Medicare	301.34	357.00	-55.66	84.41%	501.18	633.00	-131.82	79.18%
6-3130 · Unemployment Compensation	25.07	110.00	-84.93	22.79%	33.98	260.00	-226.02	13.07%
6-3140 · Workers Compensation	124.34	316.00	-191.66	39.35%	205.28	632.00	-426.72	32.48%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>4,550.14</b>	<b>5,031.00</b>	<b>-480.86</b>	<b>90.44%</b>	<b>7,576.89</b>	<b>8,965.00</b>	<b>-1,388.11</b>	<b>84.52%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	233.00	-233.00	0.0%	0.00	233.00	-233.00	0.0%
6-3220 · Personal Time Compensation	0.00	417.00	-417.00	0.0%	0.00	834.00	-834.00	0.0%
6-3230 · Health Insurance	4.70	300.00	-295.30	1.57%	9.40	600.00	-590.60	1.57%
6-3240 · Retirement Plan	83.99	159.00	-75.01	52.82%	183.47	318.00	-134.53	57.7%
<b>Total 6-3200 · Employee Benefits</b>	<b>88.69</b>	<b>1,109.00</b>	<b>-1,020.31</b>	<b>8.0%</b>	<b>192.87</b>	<b>1,985.00</b>	<b>-1,792.13</b>	<b>9.72%</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	25.00	-25.00	0.0%	0.00	50.00	-50.00	0.0%
6-3320 · Freight/Shipping	316.44	200.00	116.44	158.22%	548.78	400.00	148.78	137.2%
6-3330 · Supplies	3.13	100.00	-96.87	3.13%	96.08	200.00	-103.92	48.04%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**May 2021**

BUDGET V ACTUAL	May 21				Apr - May 21			
	May 21	Budget	\$ Over Budget	% of Budget	May 21	Budget	\$ Over Budget	% of Budget
6-3350 · Uniforms	0.00	200.00	-200.00	0.0%	239.25	600.00	-360.75	39.88%
6-3360 · Utilities	99.87	98.00	1.87	101.91%	199.82	196.00	3.82	101.95%
6-3370 · Over/Under	26.71	0.00	26.71	100.0%	24.71	0.00	24.71	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>5,084.98</b>	<b>6,763.00</b>	<b>-1,678.02</b>	<b>75.19%</b>	<b>8,878.40</b>	<b>12,396.00</b>	<b>-3,517.60</b>	<b>71.62%</b>
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	9,831.59	9,516.00	315.59	103.32%	19,306.95	19,032.00	274.95	101.45%
6-4120 · Repair/Maintenance Wages	3,405.22	3,963.00	-557.78	85.93%	5,496.10	6,026.00	-529.90	91.21%
6-4130 · FICA/Medicare	986.70	1,064.00	-77.30	92.74%	1,928.64	1,983.00	-54.36	97.26%
6-4140 · Unemployment Compensation	82.08	115.00	-32.92	71.37%	124.06	430.00	-305.94	28.85%
6-4150 · Workers Compensation	407.14	376.00	31.14	108.28%	788.64	741.00	47.64	106.43%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>14,712.73</b>	<b>15,034.00</b>	<b>-321.27</b>	<b>97.86%</b>	<b>27,644.39</b>	<b>28,212.00</b>	<b>-567.61</b>	<b>97.99%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4220 · Personal Time Compensation	486.00	218.00	268.00	222.94%	901.88	436.00	465.88	206.85%
6-4230 · Health Insurance	1,515.44	1,630.00	-114.56	92.97%	2,675.68	3,260.00	-584.32	82.08%
6-4240 · Retirement Plan	312.95	360.00	-47.05	86.93%	621.74	720.00	-98.26	86.35%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,314.39</b>	<b>2,208.00</b>	<b>106.39</b>	<b>104.82%</b>	<b>4,199.30</b>	<b>4,416.00</b>	<b>-216.70</b>	<b>95.09%</b>
6-4300 · Advertising & Marketing	1,778.83	965.00	813.83	184.34%	3,217.81	2,080.00	1,137.81	154.7%
6-4310 · Contract Services	42.51	38.00	4.51	111.87%	74.89	76.00	-1.11	98.54%
6-4320 · Donations	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4330 · Education & Training	166.66	167.00	-0.34	99.8%	333.32	334.00	-0.68	99.8%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	38.17	25.00	13.17	152.68%
6-4350 · Insurance	1,591.84	1,600.00	-8.16	99.49%	3,183.68	3,200.00	-16.32	99.49%
6-4370 · License/Permit/Fee/Dues/Subscr	182.95	225.00	-42.05	81.31%	208.95	375.00	-166.05	55.72%
6-4380 · Office Supplies/Postage	199.31	175.00	24.31	113.89%	383.72	350.00	33.72	109.63%
6-4390 · Professional Services	0.00	150.00	-150.00	0.0%	0.00	300.00	-300.00	0.0%
6-4400 · Service Charges	1,669.21	1,750.00	-80.79	95.38%	4,173.36	4,250.00	-76.64	98.2%
6-4410 · Supplies	206.58	100.00	106.58	206.58%	206.58	200.00	6.58	103.29%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4430 · Uniforms	7.19	50.00	-42.81	14.38%	52.18	350.00	-297.82	14.91%
6-4440 · Utilities	269.34	277.00	-7.66	97.24%	537.44	554.00	-16.56	97.01%
6-4450 · Misc Expenses	53.67	100.00	-46.33	53.67%	69.50	200.00	-130.50	34.75%
6-4460 · Purchases Discount	-51.41	-50.00	-1.41	102.82%	-65.87	-100.00	34.13	65.87%
<b>Total 6-4000 · General Expenses</b>	<b>23,143.80</b>	<b>22,814.00</b>	<b>329.80</b>	<b>101.45%</b>	<b>44,257.42</b>	<b>44,822.00</b>	<b>-564.58</b>	<b>98.74%</b>
<b>Total Expense</b>	<b>38,158.83</b>	<b>43,450.00</b>	<b>-5,291.17</b>	<b>87.82%</b>	<b>71,630.13</b>	<b>85,664.00</b>	<b>-14,033.87</b>	<b>83.62%</b>
<b>Net Ordinary Income</b>	<b>63,174.80</b>	<b>48,828.00</b>	<b>14,346.80</b>	<b>129.38%</b>	<b>153,905.69</b>	<b>128,828.00</b>	<b>25,077.69</b>	<b>119.47%</b>
<b>Net Income</b>	<b>63,174.80</b>	<b>48,828.00</b>	<b>14,346.80</b>	<b>129.38%</b>	<b>153,905.69</b>	<b>128,828.00</b>	<b>25,077.69</b>	<b>119.47%</b>

**Washburn Marina  
Facilities Budget vs. Actual  
May 2021**

BUDGET V ACTUAL					Apr - May			
	May 21	Budget	\$ Over Budget	% of Budget	21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	40,197.09	29,000.00	11,197.09	138.61%	135,206.74	113,000.00	22,206.74	119.65%
4-1200 · Off-Season	3,550.00	2,000.00	1,550.00	177.5%	5,575.00	4,000.00	1,575.00	139.38%
4-1300 · Maintenance Fees	140,233.46	140,235.00	-1.54	100.0%	140,233.46	140,235.00	-1.54	100.0%
4-1400 · Misc Services	1,197.32	500.00	697.32	239.46%	1,377.20	1,000.00	377.20	137.72%
<b>Total 4-1000 · Facility Income</b>	<b>185,177.87</b>	<b>171,735.00</b>	<b>13,442.87</b>	<b>107.83%</b>	<b>282,392.40</b>	<b>258,235.00</b>	<b>24,157.40</b>	<b>109.36%</b>
<b>Total Income</b>	<b>185,177.87</b>	<b>171,735.00</b>	<b>13,442.87</b>	<b>107.83%</b>	<b>282,392.40</b>	<b>258,235.00</b>	<b>24,157.40</b>	<b>109.36%</b>
<b>Gross Profit</b>	<b>185,177.87</b>	<b>171,735.00</b>	<b>13,442.87</b>	<b>107.83%</b>	<b>282,392.40</b>	<b>258,235.00</b>	<b>24,157.40</b>	<b>109.36%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>								
<b>6-1100 · Utilities</b>								
6-1110 · Marina	328.06	150.00	178.06	218.71%	490.34	350.00	140.34	140.1%
6-1120 · Buildings/Grounds	1,634.34	1,400.00	234.34	116.74%	2,803.24	2,600.00	203.24	107.82%
<b>Total 6-1100 · Utilities</b>	<b>1,962.40</b>	<b>1,550.00</b>	<b>412.40</b>	<b>126.61%</b>	<b>3,293.58</b>	<b>2,950.00</b>	<b>343.58</b>	<b>111.65%</b>
<b>6-1200 · Maintenance &amp; Supplies</b>								
6-1210 · Marina	53.56	600.00	-546.44	8.93%	1,284.84	850.00	434.84	151.16%
6-1220 · Buildings/Grounds	1,161.38	1,300.00	-138.62	89.34%	2,689.01	2,600.00	89.01	103.42%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>1,214.94</b>	<b>1,900.00</b>	<b>-685.06</b>	<b>63.94%</b>	<b>3,973.85</b>	<b>3,450.00</b>	<b>523.85</b>	<b>115.18%</b>
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>3,177.34</b>	<b>3,950.00</b>	<b>-772.66</b>	<b>80.44%</b>	<b>7,267.43</b>	<b>7,400.00</b>	<b>-132.57</b>	<b>98.21%</b>
<b>Total Expense</b>	<b>3,177.34</b>	<b>3,950.00</b>	<b>-772.66</b>	<b>80.44%</b>	<b>7,267.43</b>	<b>7,400.00</b>	<b>-132.57</b>	<b>98.21%</b>
<b>Net Ordinary Income</b>	<b>182,000.53</b>	<b>167,785.00</b>	<b>14,215.53</b>	<b>108.47%</b>	<b>275,124.97</b>	<b>250,835.00</b>	<b>24,289.97</b>	<b>109.68%</b>
<b>Net Income</b>	<b>182,000.53</b>	<b>167,785.00</b>	<b>14,215.53</b>	<b>108.47%</b>	<b>275,124.97</b>	<b>250,835.00</b>	<b>24,289.97</b>	<b>109.68%</b>
<b>PREVIOUS YEAR COMPARISON</b>								
	May 21	May 20	\$ Change	% Change	Apr - May 21	Apr - May 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>	<b>185,177.87</b>	<b>176,276.59</b>	<b>8,901.28</b>	<b>5.05%</b>	<b>282,392.40</b>	<b>263,567.00</b>	<b>18,825.40</b>	<b>7.14%</b>
<b>Total Income</b>	<b>185,177.87</b>	<b>176,276.59</b>	<b>8,901.28</b>	<b>5.05%</b>	<b>282,392.40</b>	<b>263,567.00</b>	<b>18,825.40</b>	<b>7.14%</b>
<b>Gross Profit</b>	<b>185,177.87</b>	<b>176,276.59</b>	<b>8,901.28</b>	<b>5.05%</b>	<b>282,392.40</b>	<b>263,567.00</b>	<b>18,825.40</b>	<b>7.14%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>	<b>3,177.34</b>	<b>3,096.84</b>	<b>80.50</b>	<b>2.6%</b>	<b>7,267.43</b>	<b>5,227.37</b>	<b>2,040.06</b>	<b>39.03%</b>
<b>Total Expense</b>	<b>3,177.34</b>	<b>3,096.84</b>	<b>80.50</b>	<b>2.6%</b>	<b>7,267.43</b>	<b>5,227.37</b>	<b>2,040.06</b>	<b>39.03%</b>
<b>Net Ordinary Income</b>	<b>182,000.53</b>	<b>173,179.75</b>	<b>8,820.78</b>	<b>5.09%</b>	<b>275,124.97</b>	<b>258,339.63</b>	<b>16,785.34</b>	<b>6.5%</b>
<b>Net Income</b>	<b>182,000.53</b>	<b>173,179.75</b>	<b>8,820.78</b>	<b>5.09%</b>	<b>275,124.97</b>	<b>258,339.63</b>	<b>16,785.34</b>	<b>6.5%</b>

**Washburn Marina**  
**Service Department Budget vs. Actual**  
**May 2021**

BUDGET V ACTUAL	May 21	Budget	\$ Over Budget	% of Budget	Apr - May 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	682.50	3,096.00	-2,413.50	22.05%	1,260.00	11,282.00	-10,022.00	11.17%
4-2112 · Fiberglass-Woodwork	10,395.00	3,096.00	7,299.00	335.76%	22,232.50	15,375.00	6,857.50	144.6%
4-2113 · Mechanical	9,082.50	12,386.00	-3,303.50	73.33%	25,357.50	21,390.00	3,967.50	118.55%
4-2114 · Rigging	2,257.50	3,096.00	-838.50	72.92%	2,677.50	4,733.00	-2,055.50	56.57%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	28,958.68	33,813.00	-4,854.32	85.64%	32,556.18	42,064.00	-9,507.82	77.4%
4-2122 · Other Unit Billed	2,594.50	6,441.00	-3,846.50	40.28%	2,901.50	8,013.00	-5,111.50	36.21%
<b>Total 4-2120 · Unit Billed Services</b>	<b>31,553.18</b>	<b>40,254.00</b>	<b>-8,700.82</b>	<b>78.39%</b>	<b>35,457.68</b>	<b>50,077.00</b>	<b>-14,619.32</b>	<b>70.81%</b>
<b>Total 4-2100 · Labor</b>	<b>53,970.68</b>	<b>61,928.00</b>	<b>-7,957.32</b>	<b>87.15%</b>	<b>86,985.18</b>	<b>102,857.00</b>	<b>-15,871.82</b>	<b>84.57%</b>
<b>4-2200 · Materials</b>	12,604.66	5,000.00	7,604.66	252.09%	18,381.80	10,000.00	8,381.80	183.82%
<b>4-2300 · Contract Services</b>	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
<b>4-2400 · Misc Charges</b>	838.00	750.00	88.00	111.73%	1,044.00	1,000.00	44.00	104.4%
<b>4-2500 · Credit/Refunds</b>	0.00	-100.00	100.00	0.0%	0.00	-200.00	200.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>67,413.34</b>	<b>68,578.00</b>	<b>-1,164.66</b>	<b>98.3%</b>	<b>106,410.98</b>	<b>114,657.00</b>	<b>-8,246.02</b>	<b>92.81%</b>
<b>Total Income</b>	<b>67,413.34</b>	<b>68,578.00</b>	<b>-1,164.66</b>	<b>98.3%</b>	<b>106,410.98</b>	<b>114,657.00</b>	<b>-8,246.02</b>	<b>92.81%</b>
<b>Cost of Goods Sold</b>								
<b>5-2000 · Service Dept COGS</b>								
<b>5-2100 · Labor</b>								
<b>5-2110 · Billable Hourly Labor</b>								
5-2111 · Electrical-Plumbing	180.48	1,571.00	-1,390.52	11.49%	648.75	2,792.00	-2,143.25	23.24%
5-2112 · Fiberglass-Woodworking	2,432.27	4,263.00	-1,830.73	57.06%	9,250.52	7,576.00	1,674.52	122.1%
5-2113 · Mechanical	1,984.88	2,244.00	-259.12	88.45%	4,854.28	3,988.00	866.28	121.72%
5-2114 · Rigging	144.95	449.00	-304.05	32.28%	325.20	798.00	-472.80	40.75%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>4,742.58</b>	<b>8,527.00</b>	<b>-3,784.42</b>	<b>55.62%</b>	<b>15,078.75</b>	<b>15,154.00</b>	<b>-75.25</b>	<b>99.5%</b>
<b>5-2120 · Unit Billed Services</b>								
5-2121 · Haul Out/Launch	4,969.10	2,262.00	2,707.10	219.68%	5,064.52	4,020.00	1,044.52	125.98%
5-2122 · Other	137.51	431.00	-293.49	31.91%	534.07	766.00	-231.93	69.72%
<b>Total 5-2120 · Unit Billed Services</b>	<b>5,106.61</b>	<b>2,693.00</b>	<b>2,413.61</b>	<b>189.63%</b>	<b>5,598.59</b>	<b>4,786.00</b>	<b>812.59</b>	<b>116.98%</b>
<b>Total 5-2100 · Labor</b>	<b>9,849.19</b>	<b>11,220.00</b>	<b>-1,370.81</b>	<b>87.78%</b>	<b>20,677.34</b>	<b>19,940.00</b>	<b>737.34</b>	<b>103.7%</b>
<b>5-2200 · Subcontract Services</b>	0.00	900.00	-900.00	0.0%	0.00	900.00	-900.00	0.0%
<b>5-2300 · Materials</b>	9,736.99	3,500.00	6,236.99	278.2%	14,339.56	7,000.00	7,339.56	204.85%
<b>Total 5-2000 · Service Dept COGS</b>	<b>19,586.18</b>	<b>15,620.00</b>	<b>3,966.18</b>	<b>125.39%</b>	<b>35,016.90</b>	<b>27,840.00</b>	<b>7,176.90</b>	<b>125.78%</b>
<b>Total COGS</b>	<b>19,586.18</b>	<b>15,620.00</b>	<b>3,966.18</b>	<b>125.39%</b>	<b>35,016.90</b>	<b>27,840.00</b>	<b>7,176.90</b>	<b>125.78%</b>
<b>Gross Profit</b>	<b>47,827.16</b>	<b>52,958.00</b>	<b>-5,130.84</b>	<b>90.31%</b>	<b>71,394.08</b>	<b>86,817.00</b>	<b>-15,422.92</b>	<b>82.24%</b>
<b>Expense</b>								
<b>6-2000 · Service Dept Expenses</b>								
<b>6-2100 · Non-Billable Wages &amp; Taxes</b>								
<b>6-2110 · Non-Billable Salary &amp; Wages</b>								
6-2111 · Administrative	2,522.20	2,473.00	49.20	101.99%	5,451.62	5,646.00	-194.38	96.56%

## Washburn Marina Service Department Budget vs. Actual May 2021

BUDGET V ACTUAL								
	May 21	Budget	\$ Over Budget	% of Budget	Apr - May 21	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	297.33	353.00	-55.67	84.23%	299.18	806.00	-506.82	37.12%
6-2113 · General Maintenance	0.00	707.00	-707.00	0.0%	0.00	1,614.00	-1,614.00	0.0%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>2,819.53</b>	<b>3,533.00</b>	<b>-713.47</b>	<b>79.81%</b>	<b>5,750.80</b>	<b>8,066.00</b>	<b>-2,315.20</b>	<b>71.3%</b>
6-2120 · FICA/Medicare	942.47	1,110.00	-167.53	84.91%	1,941.69	2,220.00	-278.31	87.46%
6-2130 · Unemployment Compensation	78.40	150.00	-71.60	52.27%	122.94	650.00	-527.06	18.91%
6-2140 · Workers Compensation	388.89	654.00	-265.11	59.46%	793.60	1,308.00	-514.40	60.67%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>4,229.29</b>	<b>5,447.00</b>	<b>-1,217.71</b>	<b>77.64%</b>	<b>8,609.03</b>	<b>12,244.00</b>	<b>-3,634.97</b>	<b>70.31%</b>
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-2220 · Personal Time Compensation	74.28	761.00	-686.72	9.76%	74.28	1,522.00	-1,447.72	4.88%
6-2230 · Health Insurance	732.28	1,040.00	-307.72	70.41%	1,367.35	2,080.00	-712.65	65.74%
6-2240 · Retirement Plan	241.79	435.00	-193.21	55.58%	489.21	870.00	-380.79	56.23%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,048.35</b>	<b>2,236.00</b>	<b>-1,187.65</b>	<b>46.89%</b>	<b>1,930.84</b>	<b>4,472.00</b>	<b>-2,541.16</b>	<b>43.18%</b>
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	333.34	334.00	-0.66	99.8%
6-2320 · Equipment Maintenance	0.00	525.00	-525.00	0.0%	17.37	1,050.00	-1,032.63	1.65%
6-2330 · Freight & Shipping	74.66	250.00	-175.34	29.86%	132.87	500.00	-367.13	26.57%
6-2340 · Hazardous Waste Removal	0.00	150.00	-150.00	0.0%	0.00	150.00	-150.00	0.0%
6-2350 · Small Tools	1,354.18	400.00	954.18	338.55%	1,704.18	800.00	904.18	213.02%
6-2360 · Supplies	-273.77	0.00	-273.77	100.0%	-2,392.63	0.00	-2,392.63	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-2380 · Uniforms	0.00	500.00	-500.00	0.0%	636.75	1,000.00	-363.25	63.68%
6-2390 · Utilities	99.87	98.00	1.87	101.91%	199.82	196.00	3.82	101.95%
6-2400 · Warranty Parts	53.46	150.00	-96.54	35.64%	55.31	300.00	-244.69	18.44%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>6,752.71</b>	<b>9,923.00</b>	<b>-3,170.29</b>	<b>68.05%</b>	<b>11,226.88</b>	<b>21,046.00</b>	<b>-9,819.12</b>	<b>53.34%</b>
<b>Total Expense</b>	<b>6,752.71</b>	<b>9,923.00</b>	<b>-3,170.29</b>	<b>68.05%</b>	<b>11,226.88</b>	<b>21,046.00</b>	<b>-9,819.12</b>	<b>53.34%</b>
<b>Net Ordinary Income</b>	<b>41,074.45</b>	<b>43,035.00</b>	<b>-1,960.55</b>	<b>95.44%</b>	<b>60,167.20</b>	<b>65,771.00</b>	<b>-5,603.80</b>	<b>91.48%</b>
<b>Net Income</b>	<b>41,074.45</b>	<b>43,035.00</b>	<b>-1,960.55</b>	<b>95.44%</b>	<b>60,167.20</b>	<b>65,771.00</b>	<b>-5,603.80</b>	<b>91.48%</b>

  

PREVIOUS YEAR COMPARISON								
	May 21	May 20	\$ Change	% Change	Apr - May 21	Apr - May 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income	67,413.34	53,285.29	14,128.05	26.51%	106,410.98	74,759.56	31,651.42	42.34%
<b>Total Income</b>	<b>67,413.34</b>	<b>53,285.29</b>	<b>14,128.05</b>	<b>26.51%</b>	<b>106,410.98</b>	<b>74,759.56</b>	<b>31,651.42</b>	<b>42.34%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	19,586.18	17,621.95	1,964.23	11.15%	35,016.90	30,044.88	4,972.02	16.55%
<b>Total COGS</b>	<b>19,586.18</b>	<b>17,621.95</b>	<b>1,964.23</b>	<b>11.15%</b>	<b>35,016.90</b>	<b>30,044.88</b>	<b>4,972.02</b>	<b>16.55%</b>
<b>Gross Profit</b>	<b>47,827.16</b>	<b>35,663.34</b>	<b>12,163.82</b>	<b>34.11%</b>	<b>71,394.08</b>	<b>44,714.68</b>	<b>26,679.40</b>	<b>59.67%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses	6,752.71	6,304.67	448.04	7.11%	11,226.88	12,759.39	-1,532.51	-12.01%
<b>Total Expense</b>	<b>6,752.71</b>	<b>6,304.67</b>	<b>448.04</b>	<b>7.11%</b>	<b>11,226.88</b>	<b>12,759.39</b>	<b>-1,532.51</b>	<b>-12.01%</b>
<b>Net Ordinary Income</b>	<b>41,074.45</b>	<b>29,358.67</b>	<b>11,715.78</b>	<b>39.91%</b>	<b>60,167.20</b>	<b>31,955.29</b>	<b>28,211.91</b>	<b>88.29%</b>
<b>Net Income</b>	<b>41,074.45</b>	<b>29,358.67</b>	<b>11,715.78</b>	<b>39.91%</b>	<b>60,167.20</b>	<b>31,955.29</b>	<b>28,211.91</b>	<b>88.29%</b>



## Washburn Marina Ship Store Budget vs. Actual May 2021

BUDGET V ACTUAL								
	May 21	Budget	\$ Over Budget	% of Budget	Apr - May 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	396.86	500.00	-103.14	79.37%	503.06	500.00	3.06	100.61%
4-3120 · Consumables	71.10	100.00	-28.90	71.1%	71.10	100.00	-28.90	71.1%
4-3130 · Marine Supplies	12,435.74	15,000.00	-2,564.26	82.91%	16,601.52	20,000.00	-3,398.48	83.01%
4-3140 · Personal Items	359.11	500.00	-140.89	71.82%	365.10	500.00	-134.90	73.02%
4-3150 · Special Orders	4,039.91	4,000.00	39.91	101.0%	11,671.41	4,500.00	7,171.41	259.37%
<b>Total 4-3100 · Store Sales</b>	<b>17,302.72</b>	<b>20,100.00</b>	<b>-2,797.28</b>	<b>86.08%</b>	<b>29,212.19</b>	<b>25,600.00</b>	<b>3,612.19</b>	<b>114.11%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	2,006.55	2,000.00	6.55	100.33%	2,206.45	2,000.00	206.45	110.32%
4-3220 · Gasoline	5,326.80	3,000.00	2,326.80	177.56%	6,070.04	3,000.00	3,070.04	202.34%
4-3230 · Pump Out	37.92	200.00	-162.08	18.96%	37.92	230.00	-192.08	16.49%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>7,371.27</b>	<b>5,200.00</b>	<b>2,171.27</b>	<b>141.76%</b>	<b>8,314.41</b>	<b>5,230.00</b>	<b>3,084.41</b>	<b>158.98%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>24,673.99</b>	<b>25,300.00</b>	<b>-626.01</b>	<b>97.53%</b>	<b>37,526.60</b>	<b>30,830.00</b>	<b>6,696.60</b>	<b>121.72%</b>
<b>Total Income</b>	<b>24,673.99</b>	<b>25,300.00</b>	<b>-626.01</b>	<b>97.53%</b>	<b>37,526.60</b>	<b>30,830.00</b>	<b>6,696.60</b>	<b>121.72%</b>
<b>Cost of Goods Sold</b>								
<b>5-3000 · Ship Store COGS</b>								
<b>5-3100 · Store Sales</b>								
5-3110 · Clothing	248.25	400.00	-151.75	62.06%	311.94	400.00	-88.06	77.99%
5-3120 · Consumables	48.40	150.00	-101.60	32.27%	48.40	225.00	-176.60	21.51%
5-3130 · Marine Supplies	8,238.01	9,750.00	-1,511.99	84.49%	11,015.85	13,000.00	-1,984.15	84.74%
5-3140 · Personal Items	252.00	380.00	-128.00	66.32%	254.88	380.00	-125.12	67.07%
5-3150 · Special Orders	2,034.94	2,800.00	-765.06	72.68%	7,949.85	3,150.00	4,799.85	252.38%
<b>Total 5-3100 · Store Sales</b>	<b>10,821.60</b>	<b>13,480.00</b>	<b>-2,658.40</b>	<b>80.28%</b>	<b>19,580.92</b>	<b>17,155.00</b>	<b>2,425.92</b>	<b>114.14%</b>
<b>5-3200 · Fuel Dock Sales</b>								
5-3210 · Diesel	1,644.03	1,600.00	44.03	102.75%	1,784.50	1,600.00	184.50	111.53%
5-3220 · Gasoline	3,646.30	2,400.00	1,246.30	151.93%	4,178.38	2,400.00	1,778.38	174.1%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>5,290.33</b>	<b>4,000.00</b>	<b>1,290.33</b>	<b>132.26%</b>	<b>5,962.88</b>	<b>4,000.00</b>	<b>1,962.88</b>	<b>149.07%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>16,111.93</b>	<b>17,480.00</b>	<b>-1,368.07</b>	<b>92.17%</b>	<b>25,543.80</b>	<b>21,155.00</b>	<b>4,388.80</b>	<b>120.75%</b>
<b>Total COGS</b>	<b>16,111.93</b>	<b>17,480.00</b>	<b>-1,368.07</b>	<b>92.17%</b>	<b>25,543.80</b>	<b>21,155.00</b>	<b>4,388.80</b>	<b>120.75%</b>
<b>Gross Profit</b>	<b>8,562.06</b>	<b>7,820.00</b>	<b>742.06</b>	<b>109.49%</b>	<b>11,982.80</b>	<b>9,675.00</b>	<b>2,307.80</b>	<b>123.85%</b>
<b>Expense</b>								
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	4,099.39	4,248.00	-148.61	96.5%	6,836.45	7,440.00	-603.55	91.89%
6-3120 · FICA/Medicare	301.34	357.00	-55.66	84.41%	501.18	633.00	-131.82	79.18%
6-3130 · Unemployment Compensation	25.07	110.00	-84.93	22.79%	33.98	260.00	-226.02	13.07%
6-3140 · Workers Compensation	124.34	316.00	-191.66	39.35%	205.28	632.00	-426.72	32.48%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>4,550.14</b>	<b>5,031.00</b>	<b>-480.86</b>	<b>90.44%</b>	<b>7,576.89</b>	<b>8,965.00</b>	<b>-1,388.11</b>	<b>84.52%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	233.00	-233.00	0.0%	0.00	233.00	-233.00	0.0%

**Washburn Marina  
Ship Store Budget vs. Actual  
May 2021**

BUDGET V ACTUAL					Apr - May			
	May 21	Budget	\$ Over Budget	% of Budget	21	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	0.00	417.00	-417.00	0.0%	0.00	834.00	-834.00	0.0%
6-3230 · Health Insurance	4.70	300.00	-295.30	1.57%	9.40	600.00	-590.60	1.57%
6-3240 · Retirement Plan	83.99	159.00	-75.01	52.82%	183.47	318.00	-134.53	57.7%
<b>Total 6-3200 · Employee Benefits</b>	<b>88.69</b>	<b>1,109.00</b>	<b>-1,020.31</b>	<b>8.0%</b>	<b>192.87</b>	<b>1,985.00</b>	<b>-1,792.13</b>	<b>9.72%</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	25.00	-25.00	0.0%	0.00	50.00	-50.00	0.0%
6-3320 · Freight/Shipping	316.44	200.00	116.44	158.22%	548.78	400.00	148.78	137.2%
6-3330 · Supplies	3.13	100.00	-96.87	3.13%	96.08	200.00	-103.92	48.04%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	0.00	200.00	-200.00	0.0%	239.25	600.00	-360.75	39.88%
6-3360 · Utilities	99.87	98.00	1.87	101.91%	199.82	196.00	3.82	101.95%
6-3370 · Over/Under	26.71	0.00	26.71	100.0%	24.71	0.00	24.71	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>5,084.98</b>	<b>6,763.00</b>	<b>-1,678.02</b>	<b>75.19%</b>	<b>8,878.40</b>	<b>12,396.00</b>	<b>-3,517.60</b>	<b>71.62%</b>
<b>Total Expense</b>	<b>5,084.98</b>	<b>6,763.00</b>	<b>-1,678.02</b>	<b>75.19%</b>	<b>8,878.40</b>	<b>12,396.00</b>	<b>-3,517.60</b>	<b>71.62%</b>
<b>Net Ordinary Income</b>	<b>3,477.08</b>	<b>1,057.00</b>	<b>2,420.08</b>	<b>328.96%</b>	<b>3,104.40</b>	<b>-2,721.00</b>	<b>5,825.40</b>	<b>-114.09%</b>
<b>Net Income</b>	<b>3,477.08</b>	<b>1,057.00</b>	<b>2,420.08</b>	<b>328.96%</b>	<b>3,104.40</b>	<b>-2,721.00</b>	<b>5,825.40</b>	<b>-114.09%</b>

PREVIOUS YEAR COMPARISON					Apr - May			
	May 21	May 20	\$ Change	% Change	21	20	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income	24,673.99	14,987.02	9,686.97	64.64%	37,526.60	16,634.57	20,892.03	125.59%
<b>Total Income</b>	<b>24,673.99</b>	<b>14,987.02</b>	<b>9,686.97</b>	<b>64.64%</b>	<b>37,526.60</b>	<b>16,634.57</b>	<b>20,892.03</b>	<b>125.59%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS	16,111.93	10,329.85	5,782.08	55.97%	25,543.80	11,391.18	14,152.62	124.24%
<b>Total COGS</b>	<b>16,111.93</b>	<b>10,329.85</b>	<b>5,782.08</b>	<b>55.97%</b>	<b>25,543.80</b>	<b>11,391.18</b>	<b>14,152.62</b>	<b>124.24%</b>
<b>Gross Profit</b>	<b>8,562.06</b>	<b>4,657.17</b>	<b>3,904.89</b>	<b>83.85%</b>	<b>11,982.80</b>	<b>5,243.39</b>	<b>6,739.41</b>	<b>128.53%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses	5,084.98	4,420.25	664.73	15.04%	8,878.40	7,268.76	1,609.64	22.15%
<b>Total Expense</b>	<b>5,084.98</b>	<b>4,420.25</b>	<b>664.73</b>	<b>15.04%</b>	<b>8,878.40</b>	<b>7,268.76</b>	<b>1,609.64</b>	<b>22.15%</b>
<b>Net Ordinary Income</b>	<b>3,477.08</b>	<b>236.92</b>	<b>3,240.16</b>	<b>1,367.62%</b>	<b>3,104.40</b>	<b>-2,025.37</b>	<b>5,129.77</b>	<b>253.28%</b>
<b>Net Income</b>	<b>3,477.08</b>	<b>236.92</b>	<b>3,240.16</b>	<b>1,367.62%</b>	<b>3,104.40</b>	<b>-2,025.37</b>	<b>5,129.77</b>	<b>253.28%</b>

**Washburn Marina**  
**General Expenses Budget vs. Actual**  
May 2021

BUDGET V ACTUAL					Apr - May			
	May 21	Budget	\$ Over Budget	% of Budget	21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Expense</b>								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,831.59	9,516.00	315.59	103.32%	19,306.95	19,032.00	274.95	101.45%
6-4120 · Repair/Maintenance Wages	3,405.22	3,963.00	-557.78	85.93%	5,496.10	6,026.00	-529.90	91.21%
6-4130 · FICA/Medicare	986.70	1,064.00	-77.30	92.74%	1,928.64	1,983.00	-54.36	97.26%
6-4140 · Unemployment Compensation	82.08	115.00	-32.92	71.37%	124.06	430.00	-305.94	28.85%
6-4150 · Workers Compensation	407.14	376.00	31.14	108.28%	788.64	741.00	47.64	106.43%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>14,712.73</b>	<b>15,034.00</b>	<b>-321.27</b>	<b>97.86%</b>	<b>27,644.39</b>	<b>28,212.00</b>	<b>-567.61</b>	<b>97.99%</b>
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4220 · Personal Time Compensation	486.00	218.00	268.00	222.94%	901.88	436.00	465.88	206.85%
6-4230 · Health Insurance	1,515.44	1,630.00	-114.56	92.97%	2,675.68	3,260.00	-584.32	82.08%
6-4240 · Retirement Plan	312.95	360.00	-47.05	86.93%	621.74	720.00	-98.26	86.35%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,314.39</b>	<b>2,208.00</b>	<b>106.39</b>	<b>104.82%</b>	<b>4,199.30</b>	<b>4,416.00</b>	<b>-216.70</b>	<b>95.09%</b>
6-4300 · Advertising & Marketing	1,778.83	965.00	813.83	184.34%	3,217.81	2,080.00	1,137.81	154.7%
6-4310 · Contract Services	42.51	38.00	4.51	111.87%	74.89	76.00	-1.11	98.54%
6-4320 · Donations	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4330 · Education & Training	166.66	167.00	-0.34	99.8%	333.32	334.00	-0.68	99.8%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	38.17	25.00	13.17	152.68%
6-4350 · Insurance	1,591.84	1,600.00	-8.16	99.49%	3,183.68	3,200.00	-16.32	99.49%
6-4370 · License/Permit/Fee/Dues/Subscr	182.95	225.00	-42.05	81.31%	208.95	375.00	-166.05	55.72%
6-4380 · Office Supplies/Postage	199.31	175.00	24.31	113.89%	383.72	350.00	33.72	109.63%
6-4390 · Professional Services	0.00	150.00	-150.00	0.0%	0.00	300.00	-300.00	0.0%
6-4400 · Service Charges	1,669.21	1,750.00	-80.79	95.38%	4,173.36	4,250.00	-76.64	98.2%
6-4410 · Supplies	206.58	100.00	106.58	206.58%	206.58	200.00	6.58	103.29%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4430 · Uniforms	7.19	50.00	-42.81	14.38%	52.18	350.00	-297.82	14.91%
6-4440 · Utilities	269.34	277.00	-7.66	97.24%	537.44	554.00	-16.56	97.01%
6-4450 · Misc Expenses	53.67	100.00	-46.33	53.67%	69.50	200.00	-130.50	34.75%
6-4460 · Purchases Discount	-51.41	-50.00	-1.41	102.82%	-65.87	-100.00	34.13	65.87%
<b>Total 6-4000 · General Expenses</b>	<b>23,143.80</b>	<b>22,814.00</b>	<b>329.80</b>	<b>101.45%</b>	<b>44,257.42</b>	<b>44,822.00</b>	<b>-564.58</b>	<b>98.74%</b>
<b>Total Expense</b>	<b>23,143.80</b>	<b>22,814.00</b>	<b>329.80</b>	<b>101.45%</b>	<b>44,257.42</b>	<b>44,822.00</b>	<b>-564.58</b>	<b>98.74%</b>
<b>Net Ordinary Income</b>	<b>-23,143.80</b>	<b>-22,814.00</b>	<b>-329.80</b>	<b>101.45%</b>	<b>-44,257.42</b>	<b>-44,822.00</b>	<b>564.58</b>	<b>98.74%</b>
<b>Net Income</b>	<b>-23,143.80</b>	<b>-22,814.00</b>	<b>-329.80</b>	<b>101.45%</b>	<b>-44,257.42</b>	<b>-44,822.00</b>	<b>564.58</b>	<b>98.74%</b>

PREVIOUS YEAR COMPARISON					Apr - May			
	May 21	May 20	\$ Change	% Change	21	20	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Expense</b>								
6-4000 · General Expenses	23,143.80	23,418.07	-274.27	-1.17%	44,257.42	46,535.81	-2,278.39	-4.9%
<b>Total Expense</b>	<b>23,143.80</b>	<b>23,418.07</b>	<b>-274.27</b>	<b>-1.17%</b>	<b>44,257.42</b>	<b>46,535.81</b>	<b>-2,278.39</b>	<b>-4.9%</b>
<b>Net Ordinary Income</b>	<b>-23,143.80</b>	<b>-23,418.07</b>	<b>274.27</b>	<b>1.17%</b>	<b>-44,257.42</b>	<b>-46,535.81</b>	<b>2,278.39</b>	<b>4.9%</b>
<b>Net Income</b>	<b>-23,143.80</b>	<b>-23,418.07</b>	<b>274.27</b>	<b>1.17%</b>	<b>-44,257.42</b>	<b>-46,535.81</b>	<b>2,278.39</b>	<b>4.9%</b>

## Washburn Marina Revenue - Draw Report May 2021

	May 21	Apr - May 21
9-1100 · Draws from City	-89,126.83	-160,051.13
9-2100 · Revenues Paid to City	138,864.54	346,584.17
	<u>49,737.71</u>	<u>186,533.04</u>
<b>Revenues Paid to City Detail</b>		
Operating Revenue		212,762.84
Maintenance Fees-2020		133,821.33
Total		<u>346,584.17</u>
<b>Outstanding Maint Fees</b>		
Anderson, Mick		1,394.71 Pd 6/7/21
Floyd, Joe		2,239.03
Gucinski, Marie		1,070.40
Joosten, Dave		1,305.25 Pd 6/7/21
Larson, Milt		1,394.71
O'Leary, Tom		857.93
Patterson, Brian		992.12 Pd 6/7/21
Peterson, Woody		3,309.43
Walhof, Jeffrey		1,562.46
		<u>14,126.04</u>



PAYMENT AMOUNT

\$841.06

Edit

Debit card Bank transfer Credit card

Name on card

First name Last name

Card number

1234 5678 9000 0000

Exp date

MM/YY

CVV code

123

ZIP code

12345

Save a payment method for faster future payments. [Sign in](#) or [create account](#)

Payment Date NEW

Schedule it now, pay it on the date you choose.

[Set a date](#)

Pay \$841.06

By selecting Pay, I accept the [Terms of Service](#) and have read and acknowledge the [Privacy Statement](#). I also allow Intuit to charge \$841.06 to my card on June 8, 2021.



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ANDERSON ELECTRIC LLC

Invoice 20072001

Due date July 1, 2021

Invoice amount \$841.06

Total \$841.06

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Merchant details

Email: [anderkinelec@yahoo.com](mailto:anderkinelec@yahoo.com)



Information is protected and kept confidential



P.O. Box 482  
Washburn, WI 54891

## NOTIFICATION OF PENDING SLIP ASSIGNMENT

Date of Offer: June 3<sup>rd</sup>, 2021

Slip Description: Pier 2, Slip #60, Size: 15 x 32

Offered Price: \$13,000

Terms:

Maintenance Fees Due by Buyer: \$0

Slip Rental Proceeds Due to Buyer: \$0

Registration Fees Paid by: Buyer

Seller: Keith and Diana Miller

Buyer: Brent and Naomi Bratley

Transfer Processed by: Washburn Marina

RESPONSE REQUIRED BY:

Greetings Washburn Harbor Commission:

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

Sincerely,

Michelle Shrider, CMM  
General Manager



P.O. Box 482  
Washburn, WI 54891

### **COMPLETION OF SLIP ASSIGNMENT TRANSFER REPORT**

Date of Closing: 6/2/21

Slip Description: Pier 3, Slip #97

Final Price: \$6000

Terms:

Maintenance Fees Due by Buyer: \$ Paid in full

Slip Rental Proceeds Due to Buyer: N/A

Registration Fees Paid by: Buyer

Seller: Amelia Burnett

Buyer: Neal and Lee Ann Frey

Transfer Processed by: Washburn Marina

Copy of Recorded Transfer Provided to City on: June 2<sup>nd</sup>, 2021

Greetings Washburn Harbor Commission:

This report confirms the completion of the transfer of slip as described above.

Sincerely,

Kate Johnson  
Administrative Manager

**washburnadmin@cityofwashburn.org**

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**From:** Michelle Shrider <michelle@washburnmarina.com>  
**Sent:** Monday, May 24, 2021 5:20 PM  
**To:** Scott Kluver; 'Carl Broberg'  
**Cc:** Kate Johnson  
**Subject:** Quickbooks POS Upgrade

Greetings:

The fun just never stops. Below you will find the quote to upgrade our current version of Quickbooks POS. The current version is 12 (from 2012) installed in 3/2016 for \$4831.71. It was the newest one they had at the time. Support for it has expired and we are now experiencing ongoing software issues that cannot be resolved. Please add this to the next Harbor Commission agenda. Thank you.

Sincerely,  
Michelle Shrider, CMM  
Washburn Marina, Gen'l Mgr.  
Marina Management, Inc. Pres.  
1 Marina Drive  
Washburn, WI 54891  
715-373-5050  
[www.washburnmarina.com](http://www.washburnmarina.com)

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

**From:** Mary Clare Sta. Juana <maryclare.sta.juana@agent.cvgs.net>  
**Sent:** Monday, May 24, 2021 5:07 PM  
**To:** michelle@washburnmarina.com  
**Subject:** Intuit Quote: 2-S6TRWIK



**Prepared for:** WASHBURN MARINA □ MICHELLE SHRIDER  
**Prepared by:** Mary Clare

---

**Quote Number:** 2-S6TRWIK □ **Date:** 5/24/2021 □ **Expires:** 6/22/2021

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Products and Options	Quantity	List Price	Net Price
Intuit QuickBooks Point of Sale	1.00	4700.00	4700.00

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Users: 3  
Version: V19.0  
Product Type: New User  
Edition: Pro  
Fulfillment Method: Download

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<b>Total Discount</b>	USD 0.00
<b>Subtotal</b>	USD 4,700.00
<b>Total Tax</b>	USD 258.50
<b>Total Shipping</b>	USD 0.00
<b>Total Amount</b>	USD 4,958.50

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<b>Billing Address</b>	<b>Shipping Address</b>
PO BOX 482 WASHBURN, WI 54891	PO BOX 482

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**Terms**

- This quote is not a binding contract.
- Pricing and terms are subject to change at any time.
- Any license of Intuit software or purchase of Intuit services and support will be made pursuant to the terms and conditions of the Intuit software license and support agreements.

**Tax Exempt**

- Intuit must receive a copy of your certificate to ship without tax; otherwise the appropriate tax rate will apply to your order.
  - Once the details of your order are finalized and we proceed with processing, you will receive an e-mail from our Tax Exempt verification partner, vAudit, within 1 to 2 business days with instructions to file your exemption certificate with us.
  - The exemption certificate must be for the same state as the Shipping Address on your order and be listed with your business name.
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