

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



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

To: President: Carl Broberg
VP: Nick Suminski
Maryann Edholm

Rick Gruebele
John Baregi
City Administrator

Candace Kolenda
Rodger Reiswig
Marina Manager

NOTICE OF HARBOR COMMISSION MEETING

DATE: Wednesday, July 15, 2020

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/81573690719> or by calling 1 (877) 853-5247 (Toll Free) and entering Webinar ID: 815 7369 0719 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 20, 2020 Meeting
- C. Public Comments
- D. Treasurer's Report
 - 1. Payment of Invoices
- E. Slip Transfers – None
- F. Marina Manager's Report
 - 1. May and June Financial Reports
- G. Discussion & Action on Replacement of Awnings on Marina Building
- H. Discussion & Action on Proposal for Concrete Repairs in Lift Pad Area
- I. Discussion & Action on Release of Pier 1 Decking Replacement Project for Bid
- J. Discussion & Action on Internal Line of Credit to Comply with Contract with Marina Management, Inc.
- K. Discussion on Commercial/Kayak Outfitter Operations Near Coal Dock
- L. Discussion & Action on Review of City of Washburn Land "For Sale" List
- M. Adjourn

Cc: Posted Ashland Daily Press

MAY 20, 2020 HARBOR COMMISSION MEETING

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

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

Commission Members Absent: Rodger Reiswig.

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

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

Approval of Minutes of the April 15, 2020 Meetings – Kolenda moved, and Suminski seconded, to approve and place on file the April 15, 2020 Meeting Minutes. Motion carried 5-0-1. Baregi abstained.

Public Comment – None.

Election of President and Vice President – Suminski moved, and Edholm seconded, to nominate Carl Broberg as President. Broberg asked if there were any more nominations. Kolenda moved, and Suminski seconded to close the nominations and approve by acclamation Broberg as President. Motion carried 6-0. Suminski moved, and Kolenda seconded to nominate John Baregi as Vice President. Broberg asked if there were any more nominations. Edholm moved, and Kolenda seconded, to nominate Nick Suminski for Vice President. Broberg asked if there were any more nominations. Baregi stated he would drop out of the candidacy for Vice President. Kolenda moved, and Edholm seconded, to close the nominations and approve by acclamation Suminski as Vice President. Motion carried 6-0.

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

1. Payment of Invoices – Kolenda moved, and Suminski seconded to approve Anderson Electric, LLC invoice #20071823 for \$18,763.18 to re-wire shore side to Pier 1. Motion carried 6-0. Suminski moved, and Kolenda seconded to approve Anderson Electric, LLC invoice #20071824 for \$1,606.33 to design and install the conduit and wiring for the 2 additional pedestals on Pier 1 which were an additional expense. Motion carried 6-0. Suminski moved, and Kolenda seconded to approve Anderson Electric, LLC invoice #20071825 for \$1,790.10 to update 18 submersible splices to comply with NEC regulations which was discovered when the decking was removed is additional expense. Motion carried 6-0. Kolenda moved, and Suminski seconded to approve Fast Lane Motor Sports invoice #3904W for \$1,664.94 for the 2 spuds for Pier 3. Motion carried 6-0.

Slip Transfers – Suminski moved, and Kolenda seconded to approve Slip 85 transfer from Anderson to Pennella/Clifford. Motion carried 6-0. Suminski moved, and Edholm seconded to approve Slip 99 from Darwin to Crowell. Motion carried 6-0.

Marina Manager's Report – Shrider stated we are only launching boats on Mondays, Wednesdays & Fridays; only, 39 boats have been launched to date versus 71 last year and very few are scheduled for next week; seven people have canceled launching this year; Ship Store is open as of today, along with showers, rest rooms and fish cleaning station with the Covid-19 protocol in place; all staff are working except one service tech with children and no daycare available due to the Executive Order at this time.

1. **April Financial Reports** – Shrider stated the April report is indicative of what occurred due to the emergency shut down; the phone never rang; no activity through the Ship Store; we had a 20.17% deficit in the budget and a 29.1% deficit of where we were this time last year. Shrider stated the Facility Budget appears to be staying intact with the slip rental fees; upon discussion with other people in the boating industry, we have declined cancelations

of slip rentals or carrying over slip rental fees paid to next year due to the lifting of the stay-at-home order; the service department and Ship Store will take huge hits. Shrider stated she applied for and has received the Paycheck Protection Program Loan (PPP) in the amount of \$101,300.00 which will take care of payroll from April 13th through June 13th; whatever portion of the loan is forgiven will go back into the operating budget to cover the losses that we will experience later this year per PPP rules. Shrider stated there is not a previous year comparison on this budget because April is the first month of the new fiscal year.

- 2. Review of 2019-20 Fiscal Year, Allocation of Profit Sharing** – Shrider stated the only difference from the March Financials Net Operating income and the draft review done by Ehlers & Pierce, CPAs Inc. this month is approximately \$2,741.00. Shrider stated it was a boat that was held on the books which was destroyed and disposed of last fall that was written off. Shrider stated that the auditor found everything in order and nothing was found out of the ordinary; the net income for the fiscal year end March 2020 was \$238,058.00. Suminski moved, and Edholm seconded to accept and approve the 2019-20 Fiscal Year allocation of Profit Sharing as follows Marina Management will receive \$112,875.75 and Harbor Commission will receive \$125,185.25. Motion carried 6-0.

Update on Pier 1 Electrical Upgrade - Broberg stated the work should be done; did additional prep work for the pedestals at the end of Pier 1 and will be completed when the pedestals arrive.

Update on Pier 3 Piling Replacement – Broberg stated the 2 new pilings were installed yesterday; the old one was pulled out. Shrider stated they will keep the old piling.

Discussion and Action on Renewal of Dock Usage Agreements with Nelson Construction Co., and Pearl Beach Construction – Kluver received notification from Nelson Construction Co. that they are good with the draft proposal and wish to renew their contract; the only contingency with Pearl Beach is they need to sign off on it and provide us with their 2019 use report and payment. Suminski moved, and Edholm seconded to approve Nelson Construction Company Dock Usage Agreement. Motion carried 6-0. Suminski moved, and Kolenda seconded to approve Pearl Beach Construction Company Dock Usage agreement contingent upon receiving their usage report and payment for 2019. Motion carried 6-0.

Report on 2019 Coal Dock Usage – Broberg stated Pearl Beach Construction information is still needed at this time; Nelson Construction Co. had 615 tons of material, total storage and transload fee - \$2,377.50; Wren Works LLC had 166.5 tons of equipment, total transload fee \$416.25; US Army Corps of Engineers had 3,500 tons of material, total transload fee \$9,158.00; the report is placed on file.

Discussion on Allowable Coal Dock Usage – Broberg stated it was suggested by a commission member to establish a permit/fee for fisherman to fish off the coal dock, which could be administratively difficult to accomplish. Broberg stated if we charged fisherman to utilize the coal dock, the coal dock would be considered a recreational dock which would conflict with the terms of the grant and could result in having to return some or all of the grant monies. Discussion occurred. Kluver stated a proposal to charge fishermen would have to be submitted to the WisDOT if this is something you want to pursue; any time you would generate revenue off the coal dock, the WisDOT will be interested; we have a very specific agreement for the commercial use of the coal dock for the next 25 years and we are not allowed to make a profit off the dock. Edholm moved, and Baregi seconded to table the subject to elect members to do research and present a proposal to submit to the WisDOT. Motion 6-0.

Update on Commercial Ports Association Conference – Broberg stated the conference has been canceled due to the COVID-19 pandemic so they plan on doing a video conference.

Adjourn – Broberg stated all agenda items have been completed and the meeting was adjourned at 6:38 p.m.

Respectfully Submitted,
Kay Bratley, Deputy Clerk/Treasurer

Marina Operating Account 2020

12/31/2019 Balance Carried Forward		206,988.18
6-Jan Ck# 786	Washburn Marina	-15,608.00
10-Jan	Deposit	45,725.32
1//13 Ck# 787	Washburn Marina	-15,608.00
	Sales Tax	-1,698.23
17-Jan	Deposit	37,260.75
20-Jan Ck# 788	Washburn Marina	-15,608.00
23-Jan	Deposit	19,813.60
27-Jan Ck# 789	Washburn Marina	-15,608.00
31-Jan	Interest	1.96
3-Feb Ck# 790	Washburn Marina	-15,006.00
6-Feb	Deposit	3,600.13
10-Feb Ck# 791	Washburn Marina	-15,006.00
	Sales Tax	-63.74
10-Feb	Deposit	20,927.67
17-Feb Ck# 792	Washburn Marina	-15,006.00
20-Feb Ck# 793	Washburn Marina	-15,006.00
28-Feb	Interest	1.79
2-Mar Ck# 794	Washburn Marina	-11,827.00
6-Mar	Deposit	21,217.58
9-Mar Ck# 795	Washburn Marina	-11,827.00
12-Mar	Deposit	14,100.08
16-Mar Ck# 796	Washburn Marina	-11,827.00
	Sales Tax	-2,482.41
20-Mar Ck# 797	Washburn Marina	-11,827.00
20-Mar	Deposit	45,072.83
20-Mar Ck# 798	Sales Tax	-2,974.29
26-Mar	Deposit	17,214.06
27-Mar Ck# 799	Washburn Marina	-11,826.00
31-Mar	Deposit	4,545.75
31-Mar	Interest	1.88
13-Apr Ck# 800	Washburn Marina	-14,527.00
17-Apr	Deposit	20,663.62
20-Apr Ck# 801	Sales Tax	-1,967.67
23-Apr	Deposit	11,639.25
27-Apr Ck# 802	Washburn Marina	-14,527.00
30-Apr	Deposit	24,215.87
30-Apr	Interest	2.08
4-May Ck# 803	Washburn Marina	-10,130.00
7-May	Deposit	19,112.31
11-May Ck# 804	Washburn Marina	-10,130.00
14-May	Deposit	15,920.50
18-May Ck# 805	Washburn Marina	-10,130.00
21-May Ck# 806	Marina Mangement	-112,875.75
21-May Ck# 807	Wshburn Marina	-10,130.00
	Sales Tax	-7,749.27

21-May Ck# 808	Harbor Commission	-125,182.25
21-May	Deposit	11,311.16
29-May	Deposit	27,256.67
31-May	Interest	2.01
1-Jun Ck# 809	Washburn Marina	-16,492.00
4-Jun	Deposit	27,453.93
8-Jun Ck# 810	Washburn Marina	-16,492.00
11-Jun	Deposit	33,178.23
11-Jun Ck# 811	Washburn Marina	-16,492.00
18-Jun	Deposit	28,599.83
22-Jun	Deposit	23,579.89
22-Jun Ck# 812	Washburn Marina	-16,492.00
	Sales Tax	-6,985.78
29-Jun	Deposit	21,210.81
30-Jun	Interest	0.69
2-Jul Ck# 813	Washburn Marina	-17,204.00
	Slip Rent Disbursement	-51,457.50
6-Jul Ck# 814	Washburn Marina	-17,204.00

Balance as of 7/6/20 *Marina Operating Account* **35,641.54**

Harbor Pass Book - 2020

12/31/2019 Balance Carried Forward		\$730,580.43
10-Jan	Slip Transfer Fee	100.00
21-Jan	2019 share of Insurance	-5,400.00
	Chicago Iron	-30.50
	Chamber Dues	-85.00
	January Fringe	-98.00
23-Jan	Nelson 2019 Dock Fees	2,377.50
31-Jan	Interest	1,052.96
13-Feb	Wren Works 2019 Dock Fee	416.25
27-Feb	Smith Group	-890.00
	Marina Management quick books	-2,675.29
	Jan Payroll	-1,236.61
28-Feb	Interest	947.30
12-Mar	Wisconsin Harbor Town Membership	-250.00
	Hardwood Engineering Consultants	-3,500.00
	February Payroll	-790.90
	February & March Fringe	-196.00
	Trust Fund Loan Payment	-18,381.46
12-Mar	Slip Transfer Fee	100.00
31-Mar	Interest	684.16
17-Apr	Slip fees	9,794.42
	Annual Fee	350.00
	Sales Tax	557.93
22-Apr	March Payroll	-810.59
	April Fringe	-98.00
23-Apr	Slip fees	12,333.10
	Annual Fee	450.00
	Sales Tax	703.08
30-Apr	Slip fees	11,522.10
	Annual Fee	500.00
	Sales Tax	661.23
	slip 99 transfer fee	100.00
30-Apr	Interest	384.10
1-May	Loan Pay off	-200,000.00
7-May	Loan Proceeds-West End Project	200,000.00
7-May	Slips	28,700.70
	Annual Fee	1,000.00
	Sales Tax	1,634.87
	Slip Transfer Fee	100.00
14-May	Slip Fees	28,185.76
	Sales Tax	1,605.23
	Annual Fee	1,000.00
21-May	Slip fees	9,024.50
	Annual Fee	350.00
	Sales Tax	504.61
	Profit Share	125,182.25
21-May	Fast Lane	-1,664.94
	Anderson Electric	-22,159.61
	May Fringe	-98.00
	April & May Payroll	-1,581.79
29-May	Slip fees	9,898.67
	Annual Fee	400.00
	Sales Tax	627.46
31-May	Interest	226.60
4-Jun	Slip fees	5,681.23
	Annual Fee	200.00
	Sales Tax	245.95
11-Jun	Pearl Beach Dock Fees	1,000.00

	Slip fees	4,049.20
	Annual Fee	150.00
	Sales Tax	230.97
18-Jun	Slip Fees	3,800.10
	Annual Fee	150.00
	Sales Tax	217.26
22-Jun	Slip fees	1,892.10
	Annual Fee	50.00
	Sales Tax	106.82
29-Jun	Debt Service for loan payoff	-43,259.06
	Anderson Electric	-195.00
	Sales Tax	-4,618.12
	June Fringe	-98.00
30-Jun	Interest	219.08

Balance as of 7/6/20 *Harbor Passbook Account* **\$891,931.05**



Duluth Archaeology Center
 5910 Fremont Street, Suite #1
 Duluth, MN 55807
 Phone: (218) 624-5489
 Fax #: (218) 249-0765

Invoice

Date	Invoice #
6/8/2020	2020-08

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

[Handwritten signature]
 06/20
 210-00-52540-805-000
 WE Bad Kempf

Contract No.	Terms	Project
DAC 20-06	Net 15	Boat Ramp

Description	Qty	Rate	Amount
PREFIELD/ADMINISTRATION			
Principal Investigator	7	65.17	456.19
Account Manager	0.5	47.56	23.78
Supplies	25	1.00	25.00
Subtotal			504.97
FIELD WORK			
Principal Investigator	4.25	65.17	276.97
Mileage	170	0.58	98.60
Boat Rental	1	300.00	300.00
Sonar Rental	1	200.00	200.00
Subcontractor	16	90.00	1,440.00
Subtotal			2,315.57
REPORT PRODUCTION			
Principal Investigator, Historian	13	65.17	847.21
Principal Investigator	15	65.17	977.55
GIS/Lab Technician	7.25	45.70	331.33
Madison Literature Search	1.5	20.00	30.00
mileage	19	0.575	10.93
outside service	10	1.00	10.00
Postage and Delivery	5	1.00	5.00
Report Production	35	1.00	35.00
Photocopies and reproduction	360	0.10	36.00
Subtotal			2,283.02

Please remit to above address.		 Jennifer Shafer, Account Manager	Total	\$5,103.56
E-mail:	accounts@dulutharchaeologycenter.com		Payments/Credits	\$0.00
Web Site:	www.dulutharchaeologycenter.com	Balance Due	\$5,103.56	



Duluth Archaeology Center
 5910 Fremont Street, Suite #1
 Duluth, MN 55807
 Phone: (218) 624-5489
 Fax #: (218) 249-0765

Invoice

Date	Invoice #
6/24/2020	2020-11

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

Contract No.	Terms	Project
DAC 20-06	Net 15	Boat Ramp

Description	Qty	Rate	Amount
REPORT PRODUCTION (DVD APPENDIX)			
Principal Investigator	0.5	65.17	32.59
GIS/Lab Technician	3	45.70	137.10
DVDs	6	2.00	12.00
Postage and Delivery	8.45	1.00	8.45

Handwritten notes:
 [Signature]
 06/24/20
 210-00-53540-05-000
 WE had ramp

Please remit to above address. <i>Jennifer Shafer</i> Jennifer Shafer, Account Manager	Total	\$190.14
	Payments/Credits	50.00
	Balance Due	\$190.14

E-mail: accounts@dulutharchaeologycenter.com
 Web Site: www.dulutharchaeologycenter.com



Pearl Beach Construction

50551 Chesterfield Road

Chesterfield, MI 48051

Ph: 586-598-4780

Fax: 866-470-5954



Invoice

[Handwritten signature]
061820

210-80-55540-825-000

DATE	INVOICE #
06/17/2020	9207

WE Boat Ramp

CUSTOMER
City of Washburn P.O. Box 638 119 Washington Avenue Washburn, WI 54891

DESCRIPTION	UNIT	RATE	AMOUNT
Crib Removal & Material Transport to Washburn Coal Dock	LOT		\$ 8,000.00
TOTAL INVOICE			\$ 8,000.00

ANDERSON ELECTRIC LLC
PO Box 291
Washburn, WI 54891
715-209-6703
anderkinelec@yahoo.com

INVOICE

BILL TO
City of Washburn
119 Washington Ave
Washburn WI 54891

INVOICE # 20071834
DATE 06/01/2020
DUE DATE 07/01/2020
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05/18/2020	Labor Erik	Labor for Erik to install board on slip 1 on pier 1	1.50	65.00	97.50
05/18/2020	Labor Joe	Labor for Joe install board on slip 1 on pier 1	1.50	65.00	97.50

BALANCE DUE

\$195.00

OK
[Signature]
060220

210-00-53540-010-000
Pier 1 electrical

Washburn Marina
Balance Sheet
As of May 31, 2020

	<u>May 31, 20</u>		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	17,622.28	2-1100 · Accounts Payable	25,166.58
1-1120 · Petty Cash	661.38	Total Accounts Payable	<u>25,166.58</u>
Total 1-1100 · Cash	<u>18,283.66</u>	Credit Cards	
Total Checking/Savings	<u>18,283.66</u>	2-1110 · Credit Card Payable	5,196.72
Accounts Receivable		Total Credit Cards	<u>5,196.72</u>
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	63,243.71	2-1300 · Payroll Liabilities	
1-1220 · Slip Holder Fees	17,787.77	2-1310 · Employee Health Benefits	293.89
Total 1-1200 · Accounts Receivable	<u>81,031.48</u>	2-1320 · Unemployment Comp Tax	1,469.43
Total Accounts Receivable	<u>81,031.48</u>	2-1330 · State Withholding	3,201.19
Other Current Assets		2-1340 · Federal/FICA Withholding	3,212.84
1-1300 · Ship Store Inventory		2-1350 · Retirement Plan Contribution	2,989.76
1-1311 · Clothing	1,664.81	Total 2-1300 · Payroll Liabilities	<u>11,167.11</u>
1-1312 · Consumables	74.07	2-1400 · Tax Liabilities	
1-1313 · Marine Supplies	69,639.72	2-1410 · Sales Tax Payable	11,642.55
1-1314 · Personal Items	2,001.83	Total 2-1400 · Tax Liabilities	<u>11,642.55</u>
1-1316 · Diesel Fuel	2,182.14	2-1500 · Other Liabilities	
1-1317 · Gasoline	1,888.86	2-1520 · Deferred Unearned Revenue	
1-1318 · Service Parts	461.98	2-1521 · Slip Rent and Sales	44,023.23
1-1319 · Slow Moving Contra	935.22	2-1522 · Gift Certificates Outstanding	192.88
1-1300 · Ship Store Inventory - Other	-33.00	2-1523 · Haul Out, Storage, Launch	34,253.46
Total 1-1300 · Ship Store Inventory	<u>78,815.63</u>	Total 2-1520 · Deferred Unearned Revenue	<u>78,469.57</u>
1-1340 · Prepaid Expenses	14,838.74	2-1530 · Refundable Deposits	4,245.30
12000 · Undeposited Funds	3,413.70	Total 2-1500 · Other Liabilities	<u>82,714.87</u>
Total Other Current Assets	<u>97,068.07</u>	Total Other Current Liabilities	<u>105,524.53</u>
Total Current Assets	<u>196,383.21</u>	Total Current Liabilities	<u>135,887.83</u>
Fixed Assets		Total Liabilities	<u>135,887.83</u>
1-2100 · Furniture, Fixtures, Equipment	1,528.47	Equity	
Total Fixed Assets	<u>1,528.47</u>	3-3000 · Retained Earnings	22,435.69
TOTAL ASSETS	<u><u>197,911.68</u></u>	Net Income	39,588.16
		Total Equity	<u>62,023.85</u>
		TOTAL LIABILITIES & EQUITY	<u><u>197,911.68</u></u>

Washburn Marina
Washburn Marina Budget vs. Actual
May 2020

BUDGET VS ACTUAL					Apr - May			
	May 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	36,041.79	31,500.00	4,541.79	114.42%	123,332.20	118,000.00	5,332.20	104.52%
4-2000 · Service Dept Income	53,285.29	67,884.00	-14,598.71	78.5%	74,759.56	112,267.00	-37,507.44	66.59%
4-3000 · Ship Store Income	14,987.02	25,130.00	-10,142.98	59.64%	16,634.57	32,395.00	-15,760.43	51.35%
Total Income	104,314.10	124,514.00	-20,199.90	83.78%	214,726.33	262,662.00	-47,935.67	81.75%
Cost of Goods Sold								
5-2000 · Service Dept COGS	17,621.95	15,543.00	2,078.95	113.38%	30,044.88	27,686.00	2,358.88	108.52%
5-3000 · Ship Store COGS	10,329.85	17,405.00	-7,075.15	59.35%	11,371.98	22,257.00	-10,885.02	51.09%
Total COGS	27,951.80	32,948.00	-4,996.20	84.84%	41,416.86	49,943.00	-8,526.14	82.93%
Gross Profit	76,362.30	91,566.00	-15,203.70	83.4%	173,309.47	212,719.00	-39,409.53	81.47%
Expense								
6-1000 · Facility Expenses	2,524.37	3,950.00	-1,425.63	63.91%	4,754.88	7,400.00	-2,645.12	64.26%
6-2000 · Service Dept Expenses	6,257.48	9,628.00	-3,370.52	64.99%	12,612.22	20,680.00	-8,067.78	60.99%
6-3000 · Ship Store Expenses	4,418.75	9,104.00	-4,685.25	48.54%	7,231.26	14,698.00	-7,466.74	49.2%
6-4000 · General Expenses	22,601.66	25,413.00	-2,811.34	88.94%	45,144.54	46,430.00	-1,285.46	97.23%
Total Expense	35,802.26	48,095.00	-12,292.74	74.44%	69,742.90	89,208.00	-19,465.10	78.18%
Net Ordinary Income	40,560.04	43,471.00	-2,910.96	93.3%	103,566.57	123,511.00	-19,944.43	83.85%
Net Income	40,560.04	43,471.00	-2,910.96	93.3%	103,566.57	123,511.00	-19,944.43	83.85%
PREVIOUS YEAR COMPARISON	May 20	May 19	\$ Change	% Change	Apr - May 20	Apr - May 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	36,041.79	32,202.63	3,839.16	11.92%	123,332.20	116,968.46	6,363.74	5.44%
4-2000 · Service Dept Income	53,285.29	88,877.77	-35,592.48	-40.05%	74,759.56	150,212.83	-75,453.27	-50.23%
4-3000 · Ship Store Income	14,987.02	24,731.41	-9,744.39	-39.4%	16,634.57	33,569.61	-16,935.04	-50.45%
Total Income	104,314.10	145,811.81	-41,497.71	-28.46%	214,726.33	300,750.90	-86,024.57	-28.6%
Cost of Goods Sold								
5-2000 · Service Dept COGS	17,621.95	23,026.12	-5,404.17	-23.47%	30,044.88	43,550.51	-13,505.63	-31.01%
5-3000 · Ship Store COGS	10,329.85	18,248.90	-7,919.05	-43.4%	11,371.98	24,474.33	-13,102.35	-53.54%
Total COGS	27,951.80	41,275.02	-13,323.22	-32.28%	41,416.86	68,024.84	-26,607.98	-39.12%
Gross Profit	76,362.30	104,536.79	-28,174.49	-26.95%	173,309.47	232,726.06	-59,416.59	-25.53%
Expense								
6-1000 · Facility Expenses	2,524.37	4,446.22	-1,921.85	-43.22%	4,754.88	7,535.30	-2,780.42	-36.9%
6-2000 · Service Dept Expenses	6,257.48	11,665.82	-5,408.34	-46.36%	12,612.22	21,492.42	-8,880.20	-41.32%
6-3000 · Ship Store Expenses	4,418.75	7,783.47	-3,364.72	-43.23%	7,231.26	11,842.35	-4,611.09	-38.94%
6-4000 · General Expenses	22,601.66	35,215.98	-12,614.32	-35.82%	45,144.54	56,309.56	-11,165.02	-19.83%
Total Expense	35,802.26	59,111.49	-23,309.23	-39.43%	69,742.90	97,179.63	-27,436.73	-28.23%
Net Ordinary Income	40,560.04	45,425.30	-4,865.26	-10.71%	103,566.57	135,546.43	-31,979.86	-23.59%
Net Income	40,560.04	45,425.30	-4,865.26	-10.71%	103,566.57	135,546.43	-31,979.86	-23.59%

Washburn Marina Washburn Marina Budget vs. Actual May 2020

	May 20	Budget	\$ Over Budget	% of Budget	Apr - May 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	31,151.08	29,000.00	2,151.08	107.42%	116,300.28	113,000.00	3,300.28	102.92%
4-1200 · Off-Season	4,295.00	2,000.00	2,295.00	214.75%	6,320.00	4,000.00	2,320.00	158.0%
4-1400 · Misc Services	595.71	500.00	95.71	119.14%	711.92	1,000.00	-288.08	71.19%
Total 4-1000 · Facility Income	36,041.79	31,500.00	4,541.79	114.42%	123,332.20	118,000.00	5,332.20	104.52%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	3,648.75	3,062.00	586.75	119.16%	5,954.25	10,909.00	-4,954.75	54.58%
4-2112 · Fiberglass-Woodwork	10,910.06	3,062.00	7,848.06	356.31%	18,527.56	14,832.00	3,695.56	124.92%
4-2113 · Mechanical	2,441.25	12,247.00	-9,805.75	19.93%	2,954.25	20,878.00	-17,923.75	14.15%
4-2114 · Rigging	2,021.25	3,062.00	-1,040.75	66.01%	2,021.25	4,631.00	-2,609.75	43.65%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	23,325.93	33,433.00	-10,107.07	69.77%	29,465.51	41,342.00	-11,876.49	71.27%
4-2122 · Other Unit Billed	1,210.00	6,368.00	-5,158.00	19.0%	1,810.00	7,875.00	-6,065.00	22.98%
Total 4-2120 · Unit Billed Services	24,535.93	39,801.00	-15,265.07	61.65%	31,275.51	49,217.00	-17,941.49	63.55%
Total 4-2100 · Labor	43,557.24	61,234.00	-17,676.76	71.13%	60,732.82	100,467.00	-39,734.18	60.45%
4-2200 · Materials	6,423.05	5,000.00	1,423.05	128.46%	8,183.99	10,000.00	-1,816.01	81.84%
4-2300 · Contract Services	2,500.00	1,000.00	1,500.00	250.0%	5,000.00	1,000.00	4,000.00	500.0%
4-2400 · Misc Charges	805.00	750.00	55.00	107.33%	842.75	1,000.00	-157.25	84.28%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-200.00	200.00	0.0%
Total 4-2000 · Service Dept Income	53,285.29	67,884.00	-14,598.71	78.5%	74,759.56	112,267.00	-37,507.44	66.59%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	142.05	500.00	-357.95	28.41%	155.63	515.00	-359.37	30.22%
4-3120 · Consumables	55.92	100.00	-44.08	55.92%	55.92	100.00	-44.08	55.92%
4-3130 · Marine Supplies	8,684.53	15,000.00	-6,315.47	57.9%	10,073.07	20,000.00	-9,926.93	50.37%
4-3140 · Personal Items	114.79	500.00	-385.21	22.95%	114.79	750.00	-635.21	15.31%
4-3150 · Special Orders	1,265.13	4,000.00	-2,734.87	31.63%	1,413.59	6,000.00	-4,586.41	23.56%
Total 4-3100 · Store Sales	10,262.42	20,100.00	-9,837.58	51.06%	11,813.00	27,365.00	-15,552.00	43.17%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	2,212.32	2,000.00	212.32	110.62%	2,309.29	2,000.00	309.29	115.47%
4-3220 · Gasoline	2,445.92	3,000.00	-554.08	81.53%	2,445.92	3,000.00	-554.08	81.53%
4-3230 · Pump Out	66.36	30.00	36.36	221.2%	66.36	30.00	36.36	221.2%
Total 4-3200 · Fuel Dock Sales	4,724.60	5,030.00	-305.40	93.93%	4,821.57	5,030.00	-208.43	95.86%
Total 4-3000 · Ship Store Income	14,987.02	25,130.00	-10,142.98	59.64%	16,634.57	32,395.00	-15,760.43	51.35%
Total Income	104,314.10	124,514.00	-20,199.90	83.78%	214,726.33	262,662.00	-47,935.67	81.75%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,182.36	1,560.00	-377.64	75.79%	2,370.49	2,770.00	-399.51	85.58%
5-2112 · Fiberglass-Woodworking	3,135.36	4,234.00	-1,098.64	74.05%	9,584.95	7,518.00	2,066.95	127.49%

Washburn Marina Washburn Marina Budget vs. Actual May 2020

	May 20	Budget	\$ Over Budget	% of Budget	Apr - May 20	Budget	\$ Over Budget	% of Budget
5-2113 · Mechanical	276.11	2,229.00	-1,952.89	12.39%	966.70	3,958.00	-2,991.30	24.42%
5-2114 · Rigging	162.03	446.00	-283.97	36.33%	162.03	792.00	-629.97	20.46%
Total 5-2110 · Billable Hourly Labor	4,755.86	8,469.00	-3,713.14	56.16%	13,084.17	15,038.00	-1,953.83	87.01%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	3,994.91	2,246.00	1,748.91	177.87%	4,590.56	3,988.00	602.56	115.11%
5-2122 · Other	941.06	428.00	513.06	219.87%	1,033.47	760.00	273.47	135.98%
Total 5-2120 · Unit Billed Services	4,935.97	2,674.00	2,261.97	184.59%	5,624.03	4,748.00	876.03	118.45%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	9,691.83	11,143.00	-1,451.17	86.98%	18,708.20	19,786.00	-1,077.80	94.55%
5-2200 · Subcontract Services	2,487.00	900.00	1,587.00	276.33%	4,987.00	900.00	4,087.00	554.11%
5-2300 · Materials	5,443.12	3,500.00	1,943.12	155.52%	6,349.68	7,000.00	-650.32	90.71%
Total 5-2000 · Service Dept COGS	17,621.95	15,543.00	2,078.95	113.38%	30,044.88	27,686.00	2,358.88	108.52%
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	118.68	400.00	-281.32	29.67%	132.26	412.00	-279.74	32.1%
5-3120 · Consumables	38.01	75.00	-36.99	50.68%	38.01	75.00	-36.99	50.68%
5-3130 · Marine Supplies	5,999.73	9,750.00	-3,750.27	61.54%	6,828.29	13,000.00	-6,171.71	52.53%
5-3140 · Personal Items	62.51	380.00	-317.49	16.45%	62.51	570.00	-507.49	10.97%
5-3150 · Special Orders	938.66	2,800.00	-1,861.34	33.52%	1,041.61	4,200.00	-3,158.39	24.8%
Total 5-3100 · Store Sales	7,157.59	13,405.00	-6,247.41	53.4%	8,102.68	18,257.00	-10,154.32	44.38%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	1,502.07	1,600.00	-97.93	93.88%	1,599.11	1,600.00	-0.89	99.94%
5-3220 · Gasoline	1,672.31	2,400.00	-727.69	69.68%	1,672.31	2,400.00	-727.69	69.68%
Total 5-3200 · Fuel Dock Sales	3,174.38	4,000.00	-825.62	79.36%	3,271.42	4,000.00	-728.58	81.79%
5-9900 · POS Inventory Adjust	-2.12				-2.12			
Total 5-3000 · Ship Store COGS	10,329.85	17,405.00	-7,075.15	59.35%	11,371.98	22,257.00	-10,885.02	51.09%
Total COGS	27,951.80	32,948.00	-4,996.20	84.84%	41,416.86	49,943.00	-8,526.14	82.93%
Gross Profit	76,362.30	91,566.00	-15,203.70	83.4%	173,309.47	212,719.00	-39,409.53	81.47%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	152.93	150.00	2.93	101.95%	281.65	350.00	-68.35	80.47%
6-1120 · Buildings/Grounds	1,207.31	1,400.00	-192.69	86.24%	2,516.82	2,600.00	-83.18	96.8%
Total 6-1100 · Utilities	1,360.24	1,550.00	-189.76	87.76%	2,798.47	2,950.00	-151.53	94.86%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	92.91	600.00	-507.09	15.49%	234.25	850.00	-615.75	27.56%
6-1220 · Buildings/Grounds	1,071.22	1,300.00	-228.78	82.4%	1,722.16	2,600.00	-877.84	66.24%
Total 6-1200 · Maintenance & Supplies	1,164.13	1,900.00	-735.87	61.27%	1,956.41	3,450.00	-1,493.59	56.71%
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
Total 6-1000 · Facility Expenses	2,524.37	3,950.00	-1,425.63	63.91%	4,754.88	7,400.00	-2,645.12	64.26%
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 2020

	May 20	Budget	\$ Over Budget	% of Budget	Apr - May 20	Budget	\$ Over Budget	% of Budget
6-2111 · Administrative	2,321.53	1,585.00	736.53	146.47%	4,899.44	4,745.00	154.44	103.26%
6-2112 · Warranty/Credit	202.79	226.00	-23.21	89.73%	354.30	677.00	-322.70	52.33%
6-2113 · General Maintenance	149.45	453.00	-303.55	32.99%	507.87	1,356.00	-848.13	37.45%
6-2114 · Incentive	0.00				0.00			
Total 6-2110 · Non-Billable Salary & Wages	2,673.77	2,264.00	409.77	118.1%	5,761.61	6,778.00	-1,016.39	85.01%
6-2120 · FICA/Medicare	906.25	1,639.00	-732.75	55.29%	1,823.37	2,757.00	-933.63	66.14%
6-2130 · Unemployment Compensation	187.71	150.00	37.71	125.14%	437.35	350.00	87.35	124.96%
6-2140 · Workers Compensation	296.99	597.00	-300.01	49.75%	586.00	1,194.00	-608.00	49.08%
Total 6-2100 · Non-Billable Wages & Taxes	4,064.72	4,650.00	-585.28	87.41%	8,608.33	11,079.00	-2,470.67	77.7%
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	95.04	957.00	-861.96	9.93%	309.98	1,914.00	-1,604.02	16.2%
6-2230 · Health Insurance	4.70	1,131.00	-1,126.30	0.42%	651.05	2,262.00	-1,610.95	28.78%
6-2240 · Retirement Plan	239.44	643.00	-403.56	37.24%	566.23	1,081.00	-514.77	52.38%
Total 6-2200 · Employee Benefits	339.18	2,731.00	-2,391.82	12.42%	1,527.26	5,257.00	-3,729.74	29.05%
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	333.34	334.00	-0.66	99.8%
6-2320 · Equipment Maintenance	232.43	525.00	-292.57	44.27%	365.35	1,050.00	-684.65	34.8%
6-2330 · Freight & Shipping	12.46	250.00	-237.54	4.98%	23.15	500.00	-476.85	4.63%
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	46.66	410.00	-363.34	11.38%	616.35	820.00	-203.65	75.17%
6-2360 · Supplies	-430.66	0.00	-430.66	100.0%	-799.58	0.00	-799.58	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	1,727.35	500.00	1,227.35	345.47%	1,741.68	1,000.00	741.68	174.17%
6-2390 · Utilities	98.67	95.00	3.67	103.86%	196.34	190.00	6.34	103.34%
6-2400 · Warranty Parts	0.00	150.00	-150.00	0.0%	0.00	300.00	-300.00	0.0%
Total 6-2000 · Service Dept Expenses	6,257.48	9,628.00	-3,370.52	64.99%	12,612.22	20,680.00	-8,067.78	60.99%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	3,389.90	6,623.00	-3,233.10	51.18%	5,117.81	9,842.00	-4,724.19	52.0%
6-3120 · FICA/Medicare	269.22	539.00	-269.78	49.95%	421.23	817.00	-395.77	51.56%
6-3130 · Unemployment Compensation	55.76	30.00	25.76	185.87%	97.14	60.00	37.14	161.9%
6-3140 · Workers Compensation	88.23	292.00	-203.77	30.22%	136.14	584.00	-447.86	23.31%
Total 6-3100 · Wages & Taxes	3,803.11	7,484.00	-3,680.89	50.82%	5,772.32	11,303.00	-5,530.68	51.07%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3220 · Personal Time Compensation	0.00	421.00	-421.00	0.0%	222.48	842.00	-619.52	26.42%
6-3230 · Health Insurance	325.52	377.00	-51.48	86.35%	651.04	754.00	-102.96	86.35%
6-3240 · Retirement Plan	169.43	206.00	-36.57	82.25%	367.07	367.00	0.07	100.02%
Total 6-3200 · Employee Benefits	494.95	1,004.00	-509.05	49.3%	1,240.59	1,963.00	-722.41	63.2%
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	23.02	200.00	-176.98	11.51%	23.02	400.00	-376.98	5.76%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	0.00	200.00	-200.00	0.0%
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 2020

	May 20				Apr - May 20			
	May 20	Budget	\$ Over Budget	% of Budget	May 20	Budget	\$ Over Budget	% of Budget
6-3350 · Uniforms	0.00	200.00	-200.00	0.0%	0.00	600.00	-600.00	0.0%
6-3360 · Utilities	97.67	91.00	6.67	107.33%	195.34	182.00	13.34	107.33%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-0.01	0.00	-0.01	100.0%
Total 6-3000 · Ship Store Expenses	4,418.75	9,104.00	-4,685.25	48.54%	7,231.26	14,698.00	-7,466.74	49.2%
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,538.06	9,104.00	434.06	104.77%	21,030.31	18,208.00	2,822.31	115.5%
6-4120 · Repair/Maintenance Wages	2,873.66	4,086.00	-1,212.34	70.33%	6,655.83	6,172.00	483.83	107.84%
6-4130 · FICA/Medicare	1,009.27	1,041.00	-31.73	96.95%	2,225.42	1,929.00	296.42	115.37%
6-4140 · Unemployment Compensation	209.05	30.00	179.05	696.83%	540.09	60.00	480.09	900.15%
6-4150 · Workers Compensation	330.75	337.00	-6.25	98.15%	714.00	581.00	133.00	122.89%
Total 6-4100 · Wages & Taxes	13,960.79	14,598.00	-637.21	95.64%	31,165.65	26,950.00	4,215.65	115.64%
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	296.64	206.00	90.64	144.0%	625.73	412.00	213.73	151.88%
6-4230 · Health Insurance	839.10	1,279.00	-439.90	65.61%	1,678.20	2,558.00	-879.80	65.61%
6-4240 · Retirement Plan	222.90	348.00	-125.10	64.05%	548.25	696.00	-147.75	78.77%
Total 6-4200 · Employee Benefits	1,358.64	1,833.00	-474.36	74.12%	2,852.18	3,666.00	-813.82	77.8%
6-4300 · Advertising & Marketing	390.35	1,950.00	-1,559.65	20.02%	946.24	3,050.00	-2,103.76	31.02%
6-4310 · Contract Services	35.24	38.00	-2.76	92.74%	70.37	76.00	-5.63	92.59%
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	365.94	25.00	340.94	1,463.76%	365.94	25.00	340.94	1,463.76%
6-4350 · Insurance	1,158.08	1,400.00	-241.92	82.72%	2,316.16	2,800.00	-483.84	82.72%
6-4370 · License/Permit/Fee/Dues/Subscr	470.00	225.00	245.00	208.89%	496.00	375.00	121.00	132.27%
6-4380 · Office Supplies/Postage	336.25	175.00	161.25	192.14%	574.68	350.00	224.68	164.19%
6-4390 · Professional Services	2,500.00	2,500.00	0.00	100.0%	2,500.00	2,650.00	-150.00	94.34%
6-4400 · Service Charges	1,456.51	2,000.00	-543.49	72.83%	2,562.98	4,900.00	-2,337.02	52.31%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	1.96	200.00	-198.04	0.98%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4430 · Uniforms	105.00	50.00	55.00	210.0%	494.52	350.00	144.52	141.29%
6-4440 · Utilities	273.54	277.00	-3.46	98.75%	546.08	554.00	-7.92	98.57%
6-4450 · Misc Expenses	53.48	125.00	-71.52	42.78%	53.75	250.00	-196.25	21.5%
6-4460 · Purchases Discount	-28.82	-50.00	21.18	57.64%	-135.29	-100.00	-35.29	135.29%
Total 6-4000 · General Expenses	22,601.66	25,413.00	-2,811.34	88.94%	45,144.54	46,430.00	-1,285.46	97.23%
Total Expense	35,802.26	48,095.00	-12,292.74	74.44%	69,742.90	89,208.00	-19,465.10	78.18%
Net Ordinary Income	40,560.04	43,471.00	-2,910.96	93.3%	103,566.57	123,511.00	-19,944.43	83.85%
Net Income	40,560.04	43,471.00	-2,910.96	93.3%	103,566.57	123,511.00	-19,944.43	83.85%

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

BUDGET VS ACTUAL					Apr - May			
	May 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	31,151.08	29,000.00	2,151.08	107.42%	116,300.28	113,000.00	3,300.28	102.92%
4-1200 · Off-Season	4,295.00	2,000.00	2,295.00	214.75%	6,320.00	4,000.00	2,320.00	158.0%
4-1300 · Maintenance Fees	140,234.80	140,235.00	-0.20	100.0%	140,234.80	140,235.00	-0.20	100.0%
4-1400 · Misc Services	595.71	500.00	95.71	119.14%	711.92	1,000.00	-288.08	71.19%
Total 4-1000 · Facility Income	176,276.59	171,735.00	4,541.59	102.65%	263,567.00	258,235.00	5,332.00	102.07%
Total Income	176,276.59	171,735.00	4,541.59	102.65%	263,567.00	258,235.00	5,332.00	102.07%
Gross Profit	176,276.59	171,735.00	4,541.59	102.65%	263,567.00	258,235.00	5,332.00	102.07%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	152.93	150.00	2.93	101.95%	281.65	350.00	-68.35	80.47%
6-1120 · Buildings/Grounds	1,207.31	1,400.00	-192.69	86.24%	2,516.82	2,600.00	-83.18	96.8%
Total 6-1100 · Utilities	1,360.24	1,550.00	-189.76	87.76%	2,798.47	2,950.00	-151.53	94.86%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	92.91	600.00	-507.09	15.49%	234.25	850.00	-615.75	27.56%
6-1220 · Buildings/Grounds	1,071.22	1,300.00	-228.78	82.4%	1,722.16	2,600.00	-877.84	66.24%
Total 6-1200 · Maintenance & Supplies	1,164.13	1,900.00	-735.87	61.27%	1,956.41	3,450.00	-1,493.59	56.71%
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
Total 6-1000 · Facility Expenses	2,524.37	3,950.00	-1,425.63	63.91%	4,754.88	7,400.00	-2,645.12	64.26%
Total Expense	2,524.37	3,950.00	-1,425.63	63.91%	4,754.88	7,400.00	-2,645.12	64.26%
Net Ordinary Income	173,752.22	167,785.00	5,967.22	103.56%	258,812.12	250,835.00	7,977.12	103.18%
Net Income	173,752.22	167,785.00	5,967.22	103.56%	258,812.12	250,835.00	7,977.12	103.18%
PREVIOUS YEAR COMPARISON	May 20	May 19	\$ Change	% Change	Apr - May 20	Apr - May 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	176,276.59	169,885.83	6,390.76	3.76%	263,567.00	254,651.66	8,915.34	3.5%
Total Income	176,276.59	169,885.83	6,390.76	3.76%	263,567.00	254,651.66	8,915.34	3.5%
Gross Profit	176,276.59	169,885.83	6,390.76	3.76%	263,567.00	254,651.66	8,915.34	3.5%
Expense								
6-1000 · Facility Expenses	2,524.37	4,446.22	-1,921.85	-43.22%	4,754.88	7,535.30	-2,780.42	-36.9%
Total Expense	2,524.37	4,446.22	-1,921.85	-43.22%	4,754.88	7,535.30	-2,780.42	-36.9%
Net Ordinary Income	173,752.22	165,439.61	8,312.61	5.03%	258,812.12	247,116.36	11,695.76	4.73%
Net Income	173,752.22	165,439.61	8,312.61	5.03%	258,812.12	247,116.36	11,695.76	4.73%

Washburn Marina
Service Department Budget vs. Actual
May 2020

BUDGET VS ACTUAL					Apr - May			
	May 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	3,648.75	3,062.00	586.75	119.16%	5,954.25	10,909.00	-4,954.75	54.58%
4-2112 · Fiberglass-Woodwork	10,910.06	3,062.00	7,848.06	356.31%	18,527.56	14,832.00	3,695.56	124.92%
4-2113 · Mechanical	2,441.25	12,247.00	-9,805.75	19.93%	2,954.25	20,878.00	-17,923.75	14.15%
4-2114 · Rigging	2,021.25	3,062.00	-1,040.75	66.01%	2,021.25	4,631.00	-2,609.75	43.65%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	23,325.93	33,433.00	-10,107.07	69.77%	29,465.51	41,342.00	-11,876.49	71.27%
4-2122 · Other Unit Billed	1,210.00	6,368.00	-5,158.00	19.0%	1,810.00	7,875.00	-6,065.00	22.98%
Total 4-2120 · Unit Billed Services	24,535.93	39,801.00	-15,265.07	61.65%	31,275.51	49,217.00	-17,941.49	63.55%
Total 4-2100 · Labor	43,557.24	61,234.00	-17,676.76	71.13%	60,732.82	100,467.00	-39,734.18	60.45%
4-2200 · Materials	6,423.05	5,000.00	1,423.05	128.46%	8,183.99	10,000.00	-1,816.01	81.84%
4-2300 · Contract Services	2,500.00	1,000.00	1,500.00	250.0%	5,000.00	1,000.00	4,000.00	500.0%
4-2400 · Misc Charges	805.00	750.00	55.00	107.33%	842.75	1,000.00	-157.25	84.28%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-200.00	200.00	0.0%
Total 4-2000 · Service Dept Income	53,285.29	67,884.00	-14,598.71	78.5%	74,759.56	112,267.00	-37,507.44	66.59%
Total Income	53,285.29	67,884.00	-14,598.71	78.5%	74,759.56	112,267.00	-37,507.44	66.59%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,182.36	1,560.00	-377.64	75.79%	2,370.49	2,770.00	-399.51	85.58%
5-2112 · Fiberglass-Woodworking	3,135.36	4,234.00	-1,098.64	74.05%	9,584.95	7,518.00	2,066.95	127.49%
5-2113 · Mechanical	276.11	2,229.00	-1,952.89	12.39%	966.70	3,958.00	-2,991.30	24.42%
5-2114 · Rigging	162.03	446.00	-283.97	36.33%	162.03	792.00	-629.97	20.46%
Total 5-2110 · Billable Hourly Labor	4,755.86	8,469.00	-3,713.14	56.16%	13,084.17	15,038.00	-1,953.83	87.01%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	3,994.91	2,246.00	1,748.91	177.87%	4,590.56	3,988.00	602.56	115.11%
5-2122 · Other	941.06	428.00	513.06	219.87%	1,033.47	760.00	273.47	135.98%
Total 5-2120 · Unit Billed Services	4,935.97	2,674.00	2,261.97	184.59%	5,624.03	4,748.00	876.03	118.45%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	9,691.83	11,143.00	-1,451.17	86.98%	18,708.20	19,786.00	-1,077.80	94.55%
5-2200 · Subcontract Services	2,487.00	900.00	1,587.00	276.33%	4,987.00	900.00	4,087.00	554.11%
5-2300 · Materials	5,443.12	3,500.00	1,943.12	155.52%	6,349.68	7,000.00	-650.32	90.71%
Total 5-2000 · Service Dept COGS	17,621.95	15,543.00	2,078.95	113.38%	30,044.88	27,686.00	2,358.88	108.52%
Total COGS	17,621.95	15,543.00	2,078.95	113.38%	30,044.88	27,686.00	2,358.88	108.52%
Gross Profit	35,663.34	52,341.00	-16,677.66	68.14%	44,714.68	84,581.00	-39,866.32	52.87%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,321.53	1,585.00	736.53	146.47%	4,899.44	4,745.00	154.44	103.26%

Washburn Marina
Service Department Budget vs. Actual
May 2020

BUDGET VS ACTUAL					Apr - May			
	May 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	202.79	226.00	-23.21	89.73%	354.30	677.00	-322.70	52.33%
6-2113 · General Maintenance	149.45	453.00	-303.55	32.99%	507.87	1,356.00	-848.13	37.45%
6-2114 · Incentive	0.00				0.00			
Total 6-2110 · Non-Billable Salary & Wages	2,673.77	2,264.00	409.77	118.1%	5,761.61	6,778.00	-1,016.39	85.01%
6-2120 · FICA/Medicare	906.25	1,639.00	-732.75	55.29%	1,823.37	2,757.00	-933.63	66.14%
6-2130 · Unemployment Compensation	187.71	150.00	37.71	125.14%	437.35	350.00	87.35	124.96%
6-2140 · Workers Compensation	296.99	597.00	-300.01	49.75%	586.00	1,194.00	-608.00	49.08%
Total 6-2100 · Non-Billable Wages & Taxes	4,064.72	4,650.00	-585.28	87.41%	8,608.33	11,079.00	-2,470.67	77.7%
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	95.04	957.00	-861.96	9.93%	309.98	1,914.00	-1,604.02	16.2%
6-2230 · Health Insurance	4.70	1,131.00	-1,126.30	0.42%	651.05	2,262.00	-1,610.95	28.78%
6-2240 · Retirement Plan	239.44	643.00	-403.56	37.24%	566.23	1,081.00	-514.77	52.38%
Total 6-2200 · Employee Benefits	339.18	2,731.00	-2,391.82	12.42%	1,527.26	5,257.00	-3,729.74	29.05%
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	333.34	334.00	-0.66	99.8%
6-2320 · Equipment Maintenance	232.43	525.00	-292.57	44.27%	365.35	1,050.00	-684.65	34.8%
6-2330 · Freight & Shipping	12.46	250.00	-237.54	4.98%	23.15	500.00	-476.85	4.63%
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	46.66	410.00	-363.34	11.38%	616.35	820.00	-203.65	75.17%
6-2360 · Supplies	-430.66	0.00	-430.66	100.0%	-799.58	0.00	-799.58	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	1,727.35	500.00	1,227.35	345.47%	1,741.68	1,000.00	741.68	174.17%
6-2390 · Utilities	98.67	95.00	3.67	103.86%	196.34	190.00	6.34	103.34%
6-2400 · Warranty Parts	0.00	150.00	-150.00	0.0%	0.00	300.00	-300.00	0.0%
Total 6-2000 · Service Dept Expenses	6,257.48	9,628.00	-3,370.52	64.99%	12,612.22	20,680.00	-8,067.78	60.99%
Total Expense	6,257.48	9,628.00	-3,370.52	64.99%	12,612.22	20,680.00	-8,067.78	60.99%
Net Ordinary Income	29,405.86	42,713.00	-13,307.14	68.85%	32,102.46	63,901.00	-31,798.54	50.24%
Net Income	29,405.86	42,713.00	-13,307.14	68.85%	32,102.46	63,901.00	-31,798.54	50.24%

PREVIOUS YEAR COMPARISON					Apr - May			
	May 20	May 19	\$ Change	% Change	20	19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	53,285.29	88,877.77	-35,592.48	-40.05%	74,759.56	150,212.83	-75,453.27	-50.23%
Total Income	53,285.29	88,877.77	-35,592.48	-40.05%	74,759.56	150,212.83	-75,453.27	-50.23%
Cost of Goods Sold								
5-2000 · Service Dept COGS	17,621.95	23,026.12	-5,404.17	-23.47%	30,044.88	43,550.51	-13,505.63	-31.01%
Total COGS	17,621.95	23,026.12	-5,404.17	-23.47%	30,044.88	43,550.51	-13,505.63	-31.01%
Gross Profit	35,663.34	65,851.65	-30,188.31	-45.84%	44,714.68	106,662.32	-61,947.64	-58.08%
Expense								
6-2000 · Service Dept Expenses	6,257.48	11,665.82	-5,408.34	-46.36%	12,612.22	21,492.42	-8,880.20	-41.32%
Total Expense	6,257.48	11,665.82	-5,408.34	-46.36%	12,612.22	21,492.42	-8,880.20	-41.32%
Net Ordinary Income	29,405.86	54,185.83	-24,779.97	-45.73%	32,102.46	85,169.90	-53,067.44	-62.31%
Net Income	29,405.86	54,185.83	-24,779.97	-45.73%	32,102.46	85,169.90	-53,067.44	-62.31%

Washburn Marina
Ship Store Budget vs. Actual
May 2020

BUDGET VS ACTUAL					Apr - May			
	May 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	142.05	500.00	-357.95	28.41%	155.63	515.00	-359.37	30.22%
4-3120 · Consumables	55.92	100.00	-44.08	55.92%	55.92	100.00	-44.08	55.92%
4-3130 · Marine Supplies	8,684.53	15,000.00	-6,315.47	57.9%	10,073.07	20,000.00	-9,926.93	50.37%
4-3140 · Personal Items	114.79	500.00	-385.21	22.96%	114.79	750.00	-635.21	15.31%
4-3150 · Special Orders	1,265.13	4,000.00	-2,734.87	31.63%	1,413.59	6,000.00	-4,586.41	23.56%
Total 4-3100 · Store Sales	10,262.42	20,100.00	-9,837.58	51.06%	11,813.00	27,365.00	-15,552.00	43.17%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	2,212.32	2,000.00	212.32	110.62%	2,309.29	2,000.00	309.29	115.47%
4-3220 · Gasoline	2,445.92	3,000.00	-554.08	81.53%	2,445.92	3,000.00	-554.08	81.53%
4-3230 · Pump Out	66.36	30.00	36.36	221.2%	66.36	30.00	36.36	221.2%
Total 4-3200 · Fuel Dock Sales	4,724.60	5,030.00	-305.40	93.93%	4,821.57	5,030.00	-208.43	95.86%
Total 4-3000 · Ship Store Income	14,987.02	25,130.00	-10,142.98	59.64%	16,634.57	32,395.00	-15,760.43	51.35%
Total Income	14,987.02	25,130.00	-10,142.98	59.64%	16,634.57	32,395.00	-15,760.43	51.35%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	118.68	400.00	-281.32	29.67%	132.26	412.00	-279.74	32.1%
5-3120 · Consumables	38.01	75.00	-36.99	50.68%	38.01	75.00	-36.99	50.68%
5-3130 · Marine Supplies	5,997.61	9,750.00	-3,752.39	61.51%	6,826.17	13,000.00	-6,173.83	52.51%
5-3140 · Personal Items	62.51	380.00	-317.49	16.45%	62.51	570.00	-507.49	10.97%
5-3150 · Special Orders	938.66	2,800.00	-1,861.34	33.52%	1,041.61	4,200.00	-3,158.39	24.8%
Total 5-3100 · Store Sales	7,155.47	13,405.00	-6,249.53	53.38%	8,100.56	18,257.00	-10,156.44	44.37%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	1,502.07	1,600.00	-97.93	93.88%	1,599.11	1,600.00	-0.89	99.94%
5-3220 · Gasoline	1,672.31	2,400.00	-727.69	69.68%	1,672.31	2,400.00	-727.69	69.68%
Total 5-3200 · Fuel Dock Sales	3,174.38	4,000.00	-825.62	79.36%	3,271.42	4,000.00	-728.58	81.79%
Total 5-3000 · Ship Store COGS	10,329.85	17,405.00	-7,075.15	59.35%	11,371.98	22,257.00	-10,885.02	51.09%
Total COGS	10,329.85	17,405.00	-7,075.15	59.35%	11,371.98	22,257.00	-10,885.02	51.09%
Gross Profit	4,657.17	7,725.00	-3,067.83	60.29%	5,262.59	10,138.00	-4,875.41	51.91%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	3,389.90	6,623.00	-3,233.10	51.18%	5,117.81	9,842.00	-4,724.19	52.0%
6-3120 · FICA/Medicare	269.22	539.00	-269.78	49.95%	421.23	817.00	-395.77	51.56%
6-3130 · Unemployment Compensation	55.76	30.00	25.76	185.87%	97.14	60.00	37.14	161.9%
6-3140 · Workers Compensation	88.23	292.00	-203.77	30.22%	136.14	584.00	-447.86	23.31%
Total 6-3100 · Wages & Taxes	3,803.11	7,484.00	-3,680.89	50.82%	5,772.32	11,303.00	-5,530.68	51.07%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3220 · Personal Time Compensation	0.00	421.00	-421.00	0.0%	222.48	842.00	-619.52	26.42%

Washburn Marina Ship Store Budget vs. Actual May 2020

BUDGET VS ACTUAL				Apr - May				
	May 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
6-3230 · Health Insurance	325.52	377.00	-51.48	86.35%	651.04	754.00	-102.96	86.35%
6-3240 · Retirement Plan	169.43	206.00	-36.57	82.25%	367.07	367.00	0.07	100.02%
Total 6-3200 · Employee Benefits	494.95	1,004.00	-509.05	49.3%	1,240.59	1,963.00	-722.41	63.2%
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	23.02	200.00	-176.98	11.51%	23.02	400.00	-376.98	5.76%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	0.00	200.00	-200.00	0.0%
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%	0.00	600.00	-600.00	0.0%
6-3360 · Utilities	97.67	91.00	6.67	107.33%	195.34	182.00	13.34	107.33%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-0.01	0.00	-0.01	100.0%
Total 6-3000 · Ship Store Expenses	4,418.75	9,104.00	-4,685.25	48.54%	7,231.26	14,698.00	-7,466.74	49.2%
Total Expense	4,418.75	9,104.00	-4,685.25	48.54%	7,231.26	14,698.00	-7,466.74	49.2%
Net Ordinary Income	238.42	-1,379.00	1,617.42	-17.29%	-1,968.67	-4,560.00	2,591.33	43.17%
Net Income	238.42	-1,379.00	1,617.42	-17.29%	-1,968.67	-4,560.00	2,591.33	43.17%

PREVIOUS YEAR COMPARISON				Apr - May				
	May 20	May 19	\$ Change	% Change	20	19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	14,987.02	24,731.41	-9,744.39	-39.4%	16,634.57	33,569.61	-16,935.04	-50.45%
Total Income	14,987.02	24,731.41	-9,744.39	-39.4%	16,634.57	33,569.61	-16,935.04	-50.45%
Cost of Goods Sold								
5-3000 · Ship Store COGS	10,329.85	18,248.90	-7,919.05	-43.4%	11,371.98	24,474.33	-13,102.35	-53.54%
Total COGS	10,329.85	18,248.90	-7,919.05	-43.4%	11,371.98	24,474.33	-13,102.35	-53.54%
Gross Profit	4,657.17	6,482.51	-1,825.34	-28.16%	5,262.59	9,095.28	-3,832.69	-42.14%
Expense								
6-3000 · Ship Store Expenses	4,418.75	7,783.47	-3,364.72	-43.23%	7,231.26	11,842.35	-4,611.09	-38.94%
Total Expense	4,418.75	7,783.47	-3,364.72	-43.23%	7,231.26	11,842.35	-4,611.09	-38.94%
Net Ordinary Income	238.42	-1,300.96	1,539.38	118.33%	-1,968.67	-2,747.07	778.40	28.34%
Net Income	238.42	-1,300.96	1,539.38	118.33%	-1,968.67	-2,747.07	778.40	28.34%

Washburn Marina
General Expenses Budget vs. Actual
May 2020

BUDGET VS ACTUAL					Apr - May			
	May 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,538.06	9,104.00	434.06	104.77%	21,030.31	18,208.00	2,822.31	115.5%
6-4120 · Repair/Maintenance Wages	2,873.66	4,086.00	-1,212.34	70.33%	6,655.83	6,172.00	483.83	107.84%
6-4130 · FICA/Medicare	1,009.27	1,041.00	-31.73	96.95%	2,225.42	1,929.00	296.42	115.37%
6-4140 · Unemployment Compensation	209.05	30.00	179.05	696.83%	540.09	60.00	480.09	900.15%
6-4150 · Workers Compensation	330.75	337.00	-6.25	98.15%	714.00	581.00	133.00	122.89%
Total 6-4100 · Wages & Taxes	13,960.79	14,598.00	-637.21	95.64%	31,165.65	26,950.00	4,215.65	115.64%
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	296.64	206.00	90.64	144.0%	625.73	412.00	213.73	151.88%
6-4230 · Health Insurance	839.10	1,279.00	-439.90	65.61%	1,678.20	2,558.00	-879.80	65.61%
6-4240 · Retirement Plan	222.90	348.00	-125.10	64.05%	548.25	696.00	-147.75	78.77%
Total 6-4200 · Employee Benefits	1,358.64	1,833.00	-474.36	74.12%	2,852.18	3,666.00	-813.82	77.8%
6-4300 · Advertising & Marketing	390.35	1,950.00	-1,559.65	20.02%	946.24	3,050.00	-2,103.76	31.02%
6-4310 · Contract Services	35.24	38.00	-2.76	92.74%	70.37	76.00	-5.63	92.59%
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	365.94	25.00	340.94	1,463.76%	365.94	25.00	340.94	1,463.76%
6-4350 · Insurance	1,158.08	1,400.00	-241.92	82.72%	2,316.16	2,800.00	-483.84	82.72%
6-4370 · License/Permit/Fee/Dues/Subscr	470.00	225.00	245.00	208.89%	496.00	375.00	121.00	132.27%
6-4380 · Office Supplies/Postage	336.25	175.00	161.25	192.14%	574.68	350.00	224.68	164.19%
6-4390 · Professional Services	2,500.00	2,500.00	0.00	100.0%	2,500.00	2,650.00	-150.00	94.34%
6-4400 · Service Charges	1,456.51	2,000.00	-543.49	72.83%	2,562.98	4,900.00	-2,337.02	52.31%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	1.96	200.00	-198.04	0.98%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4430 · Uniforms	105.00	50.00	55.00	210.0%	494.52	350.00	144.52	141.29%
6-4440 · Utilities	273.54	277.00	-3.46	98.75%	546.08	554.00	-7.92	98.57%
6-4450 · Misc Expenses	53.48	125.00	-71.52	42.78%	53.75	250.00	-196.25	21.5%
6-4460 · Purchases Discount	-28.82	-50.00	21.18	57.64%	-135.29	-100.00	-35.29	135.29%
Total 6-4000 · General Expenses	22,601.66	25,413.00	-2,811.34	88.94%	45,144.54	46,430.00	-1,285.46	97.23%
Total Expense	22,601.66	25,413.00	-2,811.34	88.94%	45,144.54	46,430.00	-1,285.46	97.23%
Net Ordinary Income	-22,601.66	-25,413.00	2,811.34	88.94%	-45,144.54	-46,430.00	1,285.46	97.23%
Net Income	-22,601.66	-25,413.00	2,811.34	88.94%	-45,144.54	-46,430.00	1,285.46	97.23%

PREVIOUS YEAR COMPARISON					Apr - May			
	May 20	May 19	\$ Change	% Change	20	19	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	22,601.66	35,215.98	-12,614.32	-35.82%	45,144.54	56,309.56	-11,165.02	-19.83%
Total Expense	22,601.66	35,215.98	-12,614.32	-35.82%	45,144.54	56,309.56	-11,165.02	-19.83%
Net Ordinary Income	-22,601.66	-35,215.98	12,614.32	35.82%	-45,144.54	-56,309.56	11,165.02	19.83%
Net Income	-22,601.66	-35,215.98	12,614.32	35.82%	-45,144.54	-56,309.56	11,165.02	19.83%

Washburn Marina Revenue - Draw Report May 2020

	May 20	Apr - May 20
9-1100 · Draws from City	(48,269.27)	(79,290.94)
9-2100 · Revenues Paid to City	190,113.55	283,504.15
Net Paid to City	<u>141,844.28</u>	<u>204,213.21</u>
Revenues Paid to City Detail		
Operating Revenue	101,054.57	157,573.31
Maintenance Fees-2020	89,058.98	125,930.84
Total	<u>190,113.55</u>	<u>283,504.15</u>

Outstanding Maint Fees

Dvorak, Melanie	2,048.92	
Franzen, Stefan	(0.36)	
Green, Brian	2,239.03	
Hanson, Rob	1,562.46	
Larson, Milt	1,394.71	
Mattila, Amy	857.93	
McGinley, Michael	857.93	Pd 6/8/20
Miller, James	19.80	Pd 6/1/20
Olson, Bob	2,239.03	Pd 6/5/20
Retzloff, Timm	1,070.40	Pd 6/11/20
Schmidtke, Troy	(2.65)	
Smylie, John	1,305.25	Pd 6/2/20
Waloff, Jeffrey	1,562.46	Pd 6/1/20
Wartman, Michael	1,070.40	
Weese, Terry	1,562.46	Pd 6/1/20
	<u>17,787.77</u>	Incl sales tax

Washburn Marina
Balance Sheet
As of June 30, 2020

	<u>Jun 30, 20</u>		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	-49,279.07	2-1100 · Accounts Payable	24,587.17
1-1120 · Petty Cash	948.71	Total Accounts Payable	<u>24,587.17</u>
Total 1-1100 · Cash	<u>-48,330.36</u>	Credit Cards	
Total Checking/Savings	-48,330.36	2-1110 · Credit Card Payable	8,758.33
Accounts Receivable		Total Credit Cards	<u>8,758.33</u>
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	68,310.44	2-1300 · Payroll Liabilities	
1-1220 · Slip Holder Fees	2,424.56	2-1310 · Employee Health Benefits	326.42
Total 1-1200 · Accounts Receivable	<u>70,735.00</u>	2-1320 · Unemployment Comp Tax	1,806.00
Total Accounts Receivable	70,735.00	2-1330 · State Withholding	1,282.35
Other Current Assets		Total 2-1300 · Payroll Liabilities	<u>3,414.77</u>
1-1300 · Ship Store Inventory		2-1400 · Tax Liabilities	
1-1311 · Clothing	1,604.61	2-1410 · Sales Tax Payable	4,918.58
1-1312 · Consumables	129.00	Total 2-1400 · Tax Liabilities	<u>4,918.58</u>
1-1313 · Marine Supplies	67,248.39	2-1500 · Other Liabilities	
1-1314 · Personal Items	2,214.88	2-1520 · Deferred Unearned Revenue	
1-1316 · Diesel Fuel	4,102.74	2-1521 · Slip Rent and Sales	2,172.59
1-1317 · Gasoline	1,825.24	2-1522 · Gift Certificates Outstanding	192.88
1-1318 · Service Parts	461.98	2-1523 · Haul Out, Storage, Launch	21,556.18
1-1319 · Slow Moving Contra	935.22	Total 2-1520 · Deferred Unearned Revenue	<u>23,921.65</u>
Total 1-1300 · Ship Store Inventory	<u>78,522.06</u>	2-1530 · Refundable Deposits	4,095.30
1-1330 · Notes Receivable	-0.03	Total 2-1500 · Other Liabilities	<u>28,016.95</u>
1-1340 · Prepaid Expenses	13,631.93	Total Other Current Liabilities	<u>36,350.30</u>
12000 · Undeposited Funds	10,606.36	Total Current Liabilities	<u>69,695.80</u>
Total Other Current Assets	<u>102,760.32</u>	Total Liabilities	69,695.80
Total Current Assets	125,164.96	Equity	
Fixed Assets		3-3000 · Retained Earnings	22,435.69
1-2100 · Furniture, Fixtures, Equipment	1,528.47	Net Income	34,561.94
Total Fixed Assets	<u>1,528.47</u>	Total Equity	<u>56,997.63</u>
TOTAL ASSETS	<u><u>126,693.43</u></u>	TOTAL LIABILITIES & EQUITY	<u><u>126,693.43</u></u>

Washburn Marina
Washburn Marina Budget vs. Actual
June 2020

Budget v. Actual	Jun 20	Budget	\$ Over Budget	% of Budget	Apr - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	9,658.13	8,500.00	1,158.13	113.63%	132,990.33	126,500.00	6,490.33	105.13%
4-2000 · Service Dept Income	66,981.49	53,496.00	13,485.49	125.21%	141,741.05	165,763.00	-24,021.95	85.51%
4-3000 · Ship Store Income	29,642.14	32,650.00	-3,007.86	90.79%	46,276.71	65,045.00	-18,768.29	71.15%
Total Income	106,281.76	94,646.00	11,635.76	112.29%	321,008.09	357,308.00	-36,299.91	89.84%
Cost of Goods Sold								
5-2000 · Service Dept COGS	15,863.57	14,126.00	1,737.57	112.3%	45,928.47	41,812.00	4,116.47	109.85%
5-3000 · Ship Store COGS	18,911.63	22,630.00	-3,718.37	83.57%	31,546.89	44,887.00	-13,340.11	70.28%
Total COGS	34,775.20	36,756.00	-1,980.80	94.61%	77,475.36	86,699.00	-9,223.64	89.36%
Gross Profit	71,506.56	57,890.00	13,616.56	123.52%	243,532.73	270,609.00	-27,076.27	89.99%
Expense								
6-1000 · Facility Expenses	3,113.18	6,700.00	-3,586.82	46.47%	8,440.53	14,100.00	-5,659.47	59.86%
6-2000 · Service Dept Expenses	6,328.62	10,704.00	-4,375.38	59.12%	18,940.84	31,384.00	-12,443.16	60.35%
6-3000 · Ship Store Expenses	5,998.12	7,154.00	-1,155.88	83.84%	13,232.38	21,852.00	-8,619.62	60.56%
6-4000 · General Expenses	19,349.23	21,147.00	-1,797.77	91.5%	64,735.32	67,577.00	-2,841.68	95.8%
Total Expense	34,789.15	45,705.00	-10,915.85	76.12%	105,349.07	134,913.00	-29,563.93	78.09%
Net Ordinary Income	36,717.41	12,185.00	24,532.41	301.33%	138,183.66	135,696.00	2,487.66	101.83%
Net Income	36,717.41	12,185.00	24,532.41	301.33%	138,183.66	135,696.00	2,487.66	101.83%
Previous Year Comparison								
	Jun 20	Jun 19	\$ Change	% Change	Apr - Jun 20	Apr - Jun 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	9,658.13	7,129.68	2,528.45	35.46%	132,990.33	124,098.14	8,892.19	7.17%
4-2000 · Service Dept Income	66,981.49	60,104.65	6,876.84	11.44%	141,741.05	210,317.48	-68,576.43	-32.61%
4-3000 · Ship Store Income	29,642.14	23,678.49	5,963.65	25.19%	46,276.71	57,248.10	-10,971.39	-19.17%
Total Income	106,281.76	90,912.82	15,368.94	16.91%	321,008.09	391,663.72	-70,655.63	-18.04%
Cost of Goods Sold								
5-2000 · Service Dept COGS	15,863.57	18,625.09	-2,761.52	-14.83%	45,928.47	62,175.60	-16,247.13	-26.13%
5-3000 · Ship Store COGS	18,911.63	17,350.18	1,561.45	9.0%	31,546.89	41,824.51	-10,277.62	-24.57%
Total COGS	34,775.20	35,975.27	-1,200.07	-3.34%	77,475.36	104,000.11	-26,524.75	-25.51%
Gross Profit	71,506.56	54,937.55	16,569.01	30.16%	243,532.73	287,663.61	-44,130.88	-15.34%
Expense								
6-1000 · Facility Expenses	3,113.18	6,927.53	-3,814.35	-55.06%	8,440.53	14,462.83	-6,022.30	-41.64%
6-2000 · Service Dept Expenses	6,328.62	8,473.12	-2,144.50	-25.31%	18,940.84	29,965.54	-11,024.70	-36.79%
6-3000 · Ship Store Expenses	5,998.12	7,287.46	-1,289.34	-17.69%	13,232.38	19,129.81	-5,897.43	-30.83%
6-4000 · General Expenses	19,349.23	21,896.96	-2,547.73	-11.64%	64,735.32	78,206.52	-13,471.20	-17.23%
Total Expense	34,789.15	44,585.07	-9,795.92	-21.97%	105,349.07	141,764.70	-36,415.63	-25.69%
Net Ordinary Income	36,717.41	10,352.48	26,364.93	254.67%	138,183.66	145,898.91	-7,715.25	-5.29%
Net Income	36,717.41	10,352.48	26,364.93	254.67%	138,183.66	145,898.91	-7,715.25	-5.29%

Washburn Marina
Washburn Marina Budget vs. Actual
June 2020

Budget v. Actual								
	Jun 20	Budget	\$ Over Budget	% of Budget	Apr - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	7,192.76	6,000.00	1,192.76	119.88%	123,493.04	119,000.00	4,493.04	103.78%
4-1200 · Off-Season	2,085.00	2,000.00	85.00	104.25%	8,405.00	6,000.00	2,405.00	140.08%
4-1400 · Misc Services	380.37	500.00	-119.63	76.07%	1,092.29	1,500.00	-407.71	72.82%
Total 4-1000 · Facility Income	9,658.13	8,500.00	1,158.13	113.63%	132,990.33	126,500.00	6,490.33	105.13%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	1,365.00	8,869.00	-7,504.00	15.39%	7,319.25	19,778.00	-12,458.75	37.01%
4-2112 · Fiberglass-Woodwork	18,734.50	8,869.00	9,865.50	211.24%	37,262.06	23,701.00	13,561.06	157.22%
4-2113 · Mechanical	13,243.00	9,756.00	3,487.00	135.74%	16,197.25	30,634.00	-14,436.75	52.87%
4-2114 · Rigging	4,488.75	1,774.00	2,714.75	253.03%	6,510.00	6,405.00	105.00	101.64%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	12,772.28	12,666.00	106.28	100.84%	42,237.79	54,008.00	-11,770.21	78.21%
4-2122 · Other Unit Billed	4,021.00	2,412.00	1,609.00	166.71%	5,831.00	10,287.00	-4,456.00	56.68%
Total 4-2120 · Unit Billed Services	16,793.28	15,078.00	1,715.28	111.38%	48,068.79	64,295.00	-16,226.21	74.76%
Total 4-2100 · Labor	54,624.53	44,346.00	10,278.53	123.18%	115,357.35	144,813.00	-29,455.65	79.66%
4-2200 · Materials	11,591.97	8,500.00	3,091.97	136.38%	19,775.96	18,500.00	1,275.96	106.9%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	5,000.00	1,000.00	4,000.00	500.0%
4-2400 · Misc Charges	764.99	750.00	14.99	102.0%	1,607.74	1,750.00	-142.26	91.87%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-300.00	300.00	0.0%
Total 4-2000 · Service Dept Income	66,981.49	53,496.00	13,485.49	125.21%	141,741.05	165,763.00	-24,021.95	85.51%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	277.86	750.00	-472.14	37.05%	433.49	1,265.00	-831.51	34.27%
4-3120 · Consumables	185.78	200.00	-14.22	92.89%	241.70	300.00	-58.30	80.57%
4-3130 · Marine Supplies	13,292.87	17,000.00	-3,707.13	78.19%	23,365.94	37,000.00	-13,634.06	63.15%
4-3140 · Personal Items	560.56	500.00	60.56	112.11%	675.35	1,250.00	-574.65	54.03%
4-3150 · Special Orders	5,066.21	7,500.00	-2,433.79	67.55%	6,479.80	13,500.00	-7,020.20	48.0%
Total 4-3100 · Store Sales	19,383.28	25,950.00	-6,566.72	74.7%	31,196.28	53,315.00	-22,118.72	58.51%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	2,869.74	1,000.00	1,869.74	286.97%	5,179.03	3,000.00	2,179.03	172.63%
4-3220 · Gasoline	7,246.92	5,500.00	1,746.92	131.76%	9,692.84	8,500.00	1,192.84	114.03%
4-3230 · Pump Out	142.20	200.00	-57.80	71.1%	208.56	230.00	-21.44	90.68%
Total 4-3200 · Fuel Dock Sales	10,258.86	6,700.00	3,558.86	153.12%	15,080.43	11,730.00	3,350.43	128.56%
Total 4-3000 · Ship Store Income	29,642.14	32,650.00	-3,007.86	90.79%	46,276.71	65,045.00	-18,768.29	71.15%
Total Income	106,281.76	94,646.00	11,635.76	112.29%	321,008.09	357,308.00	-36,299.91	89.84%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	441.82	1,145.00	-703.18	38.59%	2,812.31	3,915.00	-1,102.69	71.83%
5-2112 · Fiberglass-Woodworking	3,010.40	3,107.00	-96.60	96.89%	12,595.35	10,625.00	1,970.35	118.54%
5-2113 · Mechanical	2,254.68	1,635.00	619.68	137.9%	3,221.38	5,593.00	-2,371.62	57.6%

Washburn Marina
Washburn Marina Budget vs. Actual
June 2020

Budget v. Actual	June 2020				Apr - Jun 20			
	Jun 20	Budget	\$ Over Budget	% of Budget	Jun 20	Budget	\$ Over Budget	% of Budget
5-2114 · Rigging	287.56	327.00	-39.44	87.94%	449.59	1,119.00	-669.41	40.18%
Total 5-2110 · Billable Hourly Labor	5,994.46	6,214.00	-219.54	96.47%	19,078.63	21,252.00	-2,173.37	89.77%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	4,082.66	1,648.00	2,434.66	247.73%	8,673.22	5,636.00	3,037.22	153.89%
5-2122 · Other	0.00	314.00	-314.00	0.0%	1,033.47	1,074.00	-40.53	96.23%
Total 5-2120 · Unit Billed Services	4,082.66	1,962.00	2,120.66	208.09%	9,706.69	6,710.00	2,996.69	144.66%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	10,077.12	8,176.00	1,901.12	123.25%	28,785.32	27,962.00	823.32	102.94%
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	4,987.00	900.00	4,087.00	554.11%
5-2300 · Materials	5,786.45	5,950.00	-163.55	97.25%	12,156.15	12,950.00	-793.85	93.87%
Total 5-2000 · Service Dept COGS	15,863.57	14,126.00	1,737.57	112.3%	45,928.47	41,812.00	4,116.47	109.85%
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	192.20	600.00	-407.80	32.03%	324.46	1,012.00	-687.54	32.06%
5-3120 · Consumables	126.34	150.00	-23.66	84.23%	164.35	225.00	-60.65	73.04%
5-3130 · Marine Supplies	8,616.46	11,050.00	-2,433.54	77.98%	15,461.83	24,050.00	-8,588.17	64.29%
5-3140 · Personal Items	290.29	380.00	-89.71	76.39%	352.80	950.00	-597.20	37.14%
5-3150 · Special Orders	3,059.40	5,250.00	-2,190.60	58.27%	5,345.09	9,450.00	-4,104.91	56.56%
Total 5-3100 · Store Sales	12,284.69	17,430.00	-5,145.31	70.48%	21,648.53	35,687.00	-14,038.47	60.66%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	1,907.73	800.00	1,107.73	238.47%	3,506.84	2,400.00	1,106.84	146.12%
5-3220 · Gasoline	4,719.21	4,400.00	319.21	107.26%	6,391.52	6,800.00	-408.48	93.99%
Total 5-3200 · Fuel Dock Sales	6,626.94	5,200.00	1,426.94	127.44%	9,898.36	9,200.00	698.36	107.59%
Total 5-3000 · Ship Store COGS	18,911.63	22,630.00	-3,718.37	83.57%	31,546.89	44,887.00	-13,340.11	70.28%
Total COGS	34,775.20	36,756.00	-1,980.80	94.61%	77,475.36	86,699.00	-9,223.64	89.36%
Gross Profit	71,506.56	57,890.00	13,616.56	123.52%	243,532.73	270,609.00	-27,076.27	89.99%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	880.02	2,000.00	-1,119.98	44.0%	1,161.67	2,350.00	-1,188.33	49.43%
6-1120 · Buildings/Grounds	1,354.78	2,300.00	-945.22	58.9%	3,871.60	4,900.00	-1,028.40	79.01%
Total 6-1100 · Utilities	2,234.80	4,300.00	-2,065.20	51.97%	5,033.27	7,250.00	-2,216.73	69.42%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	99.84	600.00	-500.16	16.64%	704.09	1,450.00	-745.91	48.56%
6-1220 · Buildings/Grounds	778.54	1,300.00	-521.46	59.89%	2,703.17	3,900.00	-1,196.83	69.31%
Total 6-1200 · Maintenance & Supplies	878.38	1,900.00	-1,021.62	46.23%	3,407.26	5,350.00	-1,942.74	63.69%
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	1,500.00	-1,500.00	0.0%
Total 6-1000 · Facility Expenses	3,113.18	6,700.00	-3,586.82	46.47%	8,440.53	14,100.00	-5,659.47	59.86%
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,333.39	2,677.00	-343.61	87.16%	7,232.83	7,422.00	-189.17	97.45%
6-2112 · Warranty/Credit	186.18	382.00	-195.82	48.74%	540.48	1,059.00	-518.52	51.04%
6-2113 · General Maintenance	20.15	765.00	-744.85	2.63%	528.02	2,121.00	-1,592.98	24.9%
Total 6-2110 · Non-Billable Salary & Wages	2,539.72	3,824.00	-1,284.28	66.42%	8,301.33	10,602.00	-2,300.67	78.3%

Washburn Marina
Washburn Marina Budget vs. Actual
June 2020

Budget v. Actual	June 2020				Apr - Jun 2020			
	Jun 20	Budget	\$ Over Budget	% of Budget	Jun 20	Budget	\$ Over Budget	% of Budget
6-2120 · FICA/Medicare	998.62	1,118.00	-119.38	89.32%	2,821.99	3,875.00	-1,053.01	72.83%
6-2130 · Unemployment Compensation	146.44	60.00	86.44	244.07%	583.79	410.00	173.79	142.39%
6-2140 · Workers Compensation	349.93	597.00	-247.07	58.62%	935.93	1,791.00	-855.07	52.26%
Total 6-2100 · Non-Billable Wages & Taxes	4,034.71	5,599.00	-1,564.29	72.06%	12,643.04	16,678.00	-4,034.96	75.81%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	480.48	657.00	-176.52	73.13%	480.48	657.00	-176.52	73.13%
6-2220 · Personal Time Compensation	0.00	957.00	-957.00	0.0%	309.98	2,871.00	-2,561.02	10.8%
6-2230 · Health Insurance	325.52	1,131.00	-805.48	28.78%	976.57	3,393.00	-2,416.43	28.78%
6-2240 · Retirement Plan	228.14	438.00	-209.86	52.09%	794.37	1,519.00	-724.63	52.3%
Total 6-2200 · Employee Benefits	1,034.14	3,183.00	-2,148.86	32.49%	2,561.40	8,440.00	-5,878.60	30.35%
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	500.01	501.00	-0.99	99.8%
6-2320 · Equipment Maintenance	998.69	625.00	373.69	159.79%	1,364.04	1,675.00	-310.96	81.44%
6-2330 · Freight & Shipping	173.20	250.00	-76.80	69.28%	196.35	750.00	-553.65	26.18%
6-2340 · Hazardous Waste Removal	40.00	150.00	-110.00	26.67%	40.00	300.00	-260.00	13.33%
6-2350 · Small Tools	7.26	410.00	-402.74	1.77%	623.61	1,230.00	-606.39	50.7%
6-2360 · Supplies	-707.20	0.00	-707.20	100.0%	-1,506.78	0.00	-1,506.78	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	0.00	50.00	-50.00	0.0%
6-2380 · Uniforms	224.14	25.00	199.14	896.56%	1,965.82	1,025.00	940.82	191.79%
6-2390 · Utilities	98.67	95.00	3.67	103.86%	295.01	285.00	10.01	103.51%
6-2400 · Warranty Parts	258.34	150.00	108.34	172.23%	258.34	450.00	-191.66	57.41%
Total 6-2000 · Service Dept Expenses	6,328.62	10,704.00	-4,375.38	59.12%	18,940.84	31,384.00	-12,443.16	60.35%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	4,498.14	4,804.00	-305.86	93.63%	9,615.95	14,646.00	-5,030.05	65.66%
6-3120 · FICA/Medicare	356.31	418.00	-61.69	85.24%	777.54	1,235.00	-457.46	62.96%
6-3130 · Unemployment Compensation	52.25	30.00	22.25	174.17%	149.39	90.00	59.39	165.99%
6-3140 · Workers Compensation	124.86	292.00	-167.14	42.76%	261.00	876.00	-615.00	29.8%
Total 6-3100 · Wages & Taxes	5,031.56	5,544.00	-512.44	90.76%	10,803.88	16,847.00	-6,043.12	64.13%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	159.44	235.00	-75.56	67.85%	159.44	235.00	-75.56	67.85%
6-3220 · Personal Time Compensation	0.00	421.00	-421.00	0.0%	222.48	1,263.00	-1,040.52	17.62%
6-3230 · Health Insurance	325.52	377.00	-51.48	86.35%	976.56	1,131.00	-154.44	86.35%
6-3240 · Retirement Plan	182.38	161.00	21.38	113.28%	549.45	528.00	21.45	104.06%
Total 6-3200 · Employee Benefits	667.34	1,194.00	-526.66	55.89%	1,907.93	3,157.00	-1,249.07	60.44%
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	75.00	-75.00	0.0%
6-3320 · Freight/Shipping	189.71	200.00	-10.29	94.86%	215.73	600.00	-384.27	35.96%
6-3330 · Supplies	0.23	100.00	-99.77	0.23%	0.23	300.00	-299.77	0.08%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	11.61	0.00	11.61	100.0%	11.61	600.00	-588.39	1.94%
6-3360 · Utilities	97.67	91.00	6.67	107.33%	293.01	273.00	20.01	107.33%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-0.01	0.00	-0.01	100.0%
Total 6-3000 · Ship Store Expenses	5,998.12	7,154.00	-1,155.88	83.84%	13,232.38	21,852.00	-8,619.62	60.56%
6-4000 · General Expenses								
6-4100 · Wages & Taxes								

Washburn Marina
Washburn Marina Budget vs. Actual
June 2020

Budget v. Actual								
	Jun 20	Budget	\$ Over Budget	% of Budget	Apr - Jun 20	Budget	\$ Over Budget	% of Budget
6-4110 · Administration Wages	9,098.76	8,904.00	194.76	102.19%	30,129.07	27,112.00	3,017.07	111.13%
6-4120 · Repair/Maintenance Wages	2,786.73	3,721.00	-934.27	74.89%	9,442.56	9,893.00	-450.44	95.45%
6-4130 · FICA/Medicare	940.18	1,028.00	-87.82	91.46%	3,165.60	2,957.00	208.60	107.05%
6-4140 · Unemployment Compensation	137.88	65.00	72.88	212.12%	677.97	125.00	552.97	542.38%
6-4150 · Workers Compensation	329.47	337.00	-7.53	97.77%	1,043.47	918.00	125.47	113.67%
Total 6-4100 · Wages & Taxes	13,293.02	14,055.00	-761.98	94.58%	44,458.67	41,005.00	3,453.67	108.42%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	404.32	200.00	204.32	202.16%	404.32	200.00	204.32	202.16%
6-4220 · Personal Time Compensation	0.00	206.00	-206.00	0.0%	625.73	618.00	7.73	101.25%
6-4230 · Health Insurance	839.10	1,279.00	-439.90	65.61%	2,517.30	3,837.00	-1,319.70	65.61%
6-4240 · Retirement Plan	222.90	325.00	-102.10	68.59%	771.15	1,021.00	-249.85	75.53%
Total 6-4200 · Employee Benefits	1,466.32	2,010.00	-543.68	72.95%	4,318.50	5,676.00	-1,357.50	76.08%
6-4300 · Advertising & Marketing	883.25	750.00	133.25	117.77%	1,829.49	3,800.00	-1,970.51	48.14%
6-4310 · Contract Services	25.32	38.00	-12.68	66.63%	95.69	114.00	-18.31	83.94%
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%	499.98	501.00	-1.02	99.8%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	365.94	50.00	315.94	731.88%
6-4350 · Insurance	1,158.08	1,400.00	-241.92	82.72%	3,474.24	4,200.00	-725.76	82.72%
6-4370 · License/Permit/Fee/Dues/Subscr	0.00	225.00	-225.00	0.0%	496.00	600.00	-104.00	82.67%
6-4380 · Office Supplies/Postage	98.59	175.00	-76.41	56.34%	673.27	525.00	148.27	128.24%
6-4390 · Professional Services	0.00	150.00	-150.00	0.0%	2,500.00	2,800.00	-300.00	89.29%
6-4400 · Service Charges	1,817.59	1,700.00	117.59	106.92%	4,380.57	6,600.00	-2,219.43	66.37%
6-4410 · Supplies	29.99	100.00	-70.01	29.99%	50.93	300.00	-249.07	16.98%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4430 · Uniforms	132.22	0.00	132.22	100.0%	737.52	350.00	387.52	210.72%
6-4440 · Utilities	273.91	277.00	-3.09	98.88%	819.99	831.00	-11.01	98.68%
6-4450 · Misc Expenses	-86.40	125.00	-211.40	-69.12%	79.14	375.00	-295.86	21.1%
6-4460 · Purchases Discount	90.68	-50.00	140.68	-181.36%	-44.61	-150.00	105.39	29.74%
Total 6-4000 · General Expenses	19,349.23	21,147.00	-1,797.77	91.5%	64,735.32	67,577.00	-2,841.68	95.8%
Total Expense	34,789.15	45,705.00	-10,915.85	76.12%	105,349.07	134,913.00	-29,563.93	78.09%
Net Ordinary Income	36,717.41	12,185.00	24,532.41	301.33%	138,183.66	135,696.00	2,487.66	101.83%
Net Income	36,717.41	12,185.00	24,532.41	301.33%	138,183.66	135,696.00	2,487.66	101.83%

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

Budget v. Actual					Apr - Jun			
	Jun 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	7,192.76	6,000.00	1,192.76	119.88%	123,493.04	119,000.00	4,493.04	103.78%
4-1200 · Off-Season	2,085.00	2,000.00	85.00	104.25%	8,405.00	6,000.00	2,405.00	140.08%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	140,234.80	140,235.00	-0.20	100.0%
4-1400 · Misc Services	380.37	500.00	-119.63	76.07%	1,092.29	1,500.00	-407.71	72.82%
Total 4-1000 · Facility Income	9,658.13	8,500.00	1,158.13	113.63%	273,225.13	266,735.00	6,490.13	102.43%
Total Income	9,658.13	8,500.00	1,158.13	113.63%	273,225.13	266,735.00	6,490.13	102.43%
Gross Profit	9,658.13	8,500.00	1,158.13	113.63%	273,225.13	266,735.00	6,490.13	102.43%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	880.02	2,000.00	-1,119.98	44.0%	1,161.67	2,350.00	-1,188.33	49.43%
6-1120 · Buildings/Grounds	1,354.78	2,300.00	-945.22	58.9%	3,871.60	4,900.00	-1,028.40	79.01%
Total 6-1100 · Utilities	2,234.80	4,300.00	-2,065.20	51.97%	5,033.27	7,250.00	-2,216.73	69.42%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	99.84	600.00	-500.16	16.64%	704.09	1,450.00	-745.91	48.56%
6-1220 · Buildings/Grounds	778.54	1,300.00	-521.46	59.89%	2,703.17	3,900.00	-1,196.83	69.31%
Total 6-1200 · Maintenance & Supplies	878.38	1,900.00	-1,021.62	46.23%	3,407.26	5,350.00	-1,942.74	63.69%
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	1,500.00	-1,500.00	0.0%
Total 6-1000 · Facility Expenses	3,113.18	6,700.00	-3,586.82	46.47%	8,440.53	14,100.00	-5,659.47	59.86%
Total Expense	3,113.18	6,700.00	-3,586.82	46.47%	8,440.53	14,100.00	-5,659.47	59.86%
Net Ordinary Income	6,544.95	1,800.00	4,744.95	363.61%	264,784.60	252,635.00	12,149.60	104.81%
Net Income	6,544.95	1,800.00	4,744.95	363.61%	264,784.60	252,635.00	12,149.60	104.81%
Previous Year Comparison								
	Jun 20	Jun 19	\$ Change	% Change	Apr - Jun 20	Apr - Jun 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	9,658.13	7,129.68	2,528.45	35.46%	273,225.13	261,781.34	11,443.79	4.37%
Total Income	9,658.13	7,129.68	2,528.45	35.46%	273,225.13	261,781.34	11,443.79	4.37%
Gross Profit	9,658.13	7,129.68	2,528.45	35.46%	273,225.13	261,781.34	11,443.79	4.37%
Expense								
6-1000 · Facility Expenses	3,113.18	6,927.53	-3,814.35	-55.06%	8,440.53	14,462.83	-6,022.30	-41.64%
Total Expense	3,113.18	6,927.53	-3,814.35	-55.06%	8,440.53	14,462.83	-6,022.30	-41.64%
Net Ordinary Income	6,544.95	202.15	6,342.80	3,137.67%	264,784.60	247,318.51	17,466.09	7.06%
Net Income	6,544.95	202.15	6,342.80	3,137.67%	264,784.60	247,318.51	17,466.09	7.06%

Washburn Marina
Service Department Budget vs. Actual
June 2020

Budget v. Actual	June 2020				Apr - Jun 20			
	Jun 20	Budget	\$ Over Budget	% of Budget	Budget	\$ Over Budget	% of Budget	Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	1,365.00	8,869.00	-7,504.00	15.39%	7,319.25	19,778.00	-12,458.75	37.01%
4-2112 · Fiberglass-Woodwork	18,734.50	8,869.00	9,865.50	211.24%	37,262.06	23,701.00	13,561.06	157.22%
4-2113 · Mechanical	13,243.00	9,756.00	3,487.00	135.74%	16,197.25	30,634.00	-14,436.75	52.87%
4-2114 · Rigging	4,488.75	1,774.00	2,714.75	253.03%	6,510.00	6,405.00	105.00	101.64%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	12,772.28	12,666.00	106.28	100.84%	42,237.79	54,008.00	-11,770.21	78.21%
4-2122 · Other Unit Billed	4,021.00	2,412.00	1,609.00	166.71%	5,831.00	10,287.00	-4,456.00	56.68%
Total 4-2120 · Unit Billed Services	16,793.28	15,078.00	1,715.28	111.38%	48,068.79	64,295.00	-16,226.21	74.76%
Total 4-2100 · Labor	54,624.53	44,346.00	10,278.53	123.18%	115,357.35	144,813.00	-29,455.65	79.66%
4-2200 · Materials	11,591.97	8,500.00	3,091.97	136.38%	19,775.96	18,500.00	1,275.96	106.9%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	5,000.00	1,000.00	4,000.00	500.0%
4-2400 · Misc Charges	764.99	750.00	14.99	102.0%	1,607.74	1,750.00	-142.26	91.87%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-300.00	300.00	0.0%
Total 4-2000 · Service Dept Income	66,981.49	53,496.00	13,485.49	125.21%	141,741.05	165,763.00	-24,021.95	85.51%
Total Income	66,981.49	53,496.00	13,485.49	125.21%	141,741.05	165,763.00	-24,021.95	85.51%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	441.82	1,145.00	-703.18	38.59%	2,812.31	3,915.00	-1,102.69	71.83%
5-2112 · Fiberglass-Woodworking	3,010.40	3,107.00	-96.60	96.89%	12,595.35	10,625.00	1,970.35	118.54%
5-2113 · Mechanical	2,254.68	1,635.00	619.68	137.9%	3,221.38	5,593.00	-2,371.62	57.6%
5-2114 · Rigging	287.56	327.00	-39.44	87.94%	449.59	1,119.00	-669.41	40.18%
Total 5-2110 · Billable Hourly Labor	5,994.46	6,214.00	-219.54	96.47%	19,078.63	21,252.00	-2,173.37	89.77%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	4,082.66	1,648.00	2,434.66	247.73%	8,673.22	5,636.00	3,037.22	153.89%
5-2122 · Other	0.00	314.00	-314.00	0.0%	1,033.47	1,074.00	-40.53	96.23%
Total 5-2120 · Unit Billed Services	4,082.66	1,962.00	2,120.66	208.09%	9,706.69	6,710.00	2,996.69	144.66%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	10,077.12	8,176.00	1,901.12	123.25%	28,785.32	27,962.00	823.32	102.94%
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	4,987.00	900.00	4,087.00	554.11%
5-2300 · Materials	5,786.45	5,950.00	-163.55	97.25%	12,156.15	12,950.00	-793.85	93.87%
Total 5-2000 · Service Dept COGS	15,863.57	14,126.00	1,737.57	112.3%	45,928.47	41,812.00	4,116.47	109.85%
Total COGS	15,863.57	14,126.00	1,737.57	112.3%	45,928.47	41,812.00	4,116.47	109.85%
Gross Profit	51,117.92	39,370.00	11,747.92	129.84%	95,812.58	123,951.00	-28,138.42	77.3%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,333.39	2,677.00	-343.61	87.16%	7,232.83	7,422.00	-189.17	97.45%

Washburn Marina
Service Department Budget vs. Actual
June 2020

Budget v. Actual	June 2020				Apr - Jun 2020			
	Jun 20	Budget	\$ Over Budget	% of Budget	Apr - Jun 20	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	186.18	382.00	-195.82	48.74%	540.48	1,059.00	-518.52	51.04%
6-2113 · General Maintenance	20.15	765.00	-744.85	2.63%	528.02	2,121.00	-1,592.98	24.9%
Total 6-2110 · Non-Billable Salary & Wages	2,539.72	3,824.00	-1,284.28	66.42%	8,301.33	10,602.00	-2,300.67	78.3%
6-2120 · FICA/Medicare	998.62	1,118.00	-119.38	89.32%	2,821.99	3,875.00	-1,053.01	72.83%
6-2130 · Unemployment Compensation	146.44	60.00	86.44	244.07%	583.79	410.00	173.79	142.39%
6-2140 · Workers Compensation	349.93	597.00	-247.07	58.62%	935.93	1,791.00	-855.07	52.26%
Total 6-2100 · Non-Billable Wages & Taxes	4,034.71	5,599.00	-1,564.29	72.06%	12,643.04	16,678.00	-4,034.96	75.81%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	480.48	657.00	-176.52	73.13%	480.48	657.00	-176.52	73.13%
6-2220 · Personal Time Compensation	0.00	957.00	-957.00	0.0%	309.98	2,871.00	-2,561.02	10.8%
6-2230 · Health Insurance	325.52	1,131.00	-805.48	28.78%	976.57	3,393.00	-2,416.43	28.78%
6-2240 · Retirement Plan	228.14	438.00	-209.86	52.09%	794.37	1,519.00	-724.63	52.3%
Total 6-2200 · Employee Benefits	1,034.14	3,183.00	-2,148.86	32.49%	2,561.40	8,440.00	-5,878.60	30.35%
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	500.01	501.00	-0.99	99.8%
6-2320 · Equipment Maintenance	998.69	625.00	373.69	159.79%	1,364.04	1,675.00	-310.96	81.44%
6-2330 · Freight & Shipping	173.20	250.00	-76.80	69.28%	196.35	750.00	-553.65	26.18%
6-2340 · Hazardous Waste Removal	40.00	150.00	-110.00	26.67%	40.00	300.00	-260.00	13.33%
6-2350 · Small Tools	7.26	410.00	-402.74	1.77%	623.61	1,230.00	-606.39	50.7%
6-2360 · Supplies	-707.20	0.00	-707.20	100.0%	-1,506.78	0.00	-1,506.78	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	0.00	50.00	-50.00	0.0%
6-2380 · Uniforms	224.14	25.00	199.14	896.56%	1,965.82	1,025.00	940.82	191.79%
6-2390 · Utilities	98.67	95.00	3.67	103.86%	295.01	285.00	10.01	103.51%
6-2400 · Warranty Parts	258.34	150.00	108.34	172.23%	258.34	450.00	-191.66	57.41%
Total 6-2000 · Service Dept Expenses	6,328.62	10,704.00	-4,375.38	59.12%	18,940.84	31,384.00	-12,443.16	60.35%
Total Expense	6,328.62	10,704.00	-4,375.38	59.12%	18,940.84	31,384.00	-12,443.16	60.35%
Net Ordinary Income	44,789.30	28,666.00	16,123.30	156.25%	76,871.74	92,567.00	-15,695.26	83.04%
Net Income	44,789.30	28,666.00	16,123.30	156.25%	76,871.74	92,567.00	-15,695.26	83.04%

Previous Year Comparison	June 2020 vs June 2019				Apr - Jun 2020 vs Apr - Jun 2019			
	Jun 20	Jun 19	\$ Change	% Change	Apr - Jun 20	Apr - Jun 19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	66,981.49	60,104.65	6,876.84	11.44%	141,741.05	210,317.48	-68,576.43	-32.61%
Total Income	66,981.49	60,104.65	6,876.84	11.44%	141,741.05	210,317.48	-68,576.43	-32.61%
Cost of Goods Sold								
5-2000 · Service Dept COGS	15,863.57	18,625.09	-2,761.52	-14.83%	45,928.47	62,175.60	-16,247.13	-26.13%
Total COGS	15,863.57	18,625.09	-2,761.52	-14.83%	45,928.47	62,175.60	-16,247.13	-26.13%
Gross Profit	51,117.92	41,479.56	9,638.36	23.24%	95,812.58	148,141.88	-52,329.30	-35.32%
Expense								
6-2000 · Service Dept Expenses	6,328.62	8,473.12	-2,144.50	-25.31%	18,940.84	29,965.54	-11,024.70	-36.79%
Total Expense	6,328.62	8,473.12	-2,144.50	-25.31%	18,940.84	29,965.54	-11,024.70	-36.79%
Net Ordinary Income	44,789.30	33,006.44	11,782.86	35.7%	76,871.74	118,176.34	-41,304.60	-34.95%
Net Income	44,789.30	33,006.44	11,782.86	35.7%	76,871.74	118,176.34	-41,304.60	-34.95%

Washburn Marina
Ship Store Budget vs. Actual
June 2020

Budget v. Actual	Jun 20	Budget	\$ Over Budget	% of Budget	Apr - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	277.86	750.00	-472.14	37.05%	433.49	1,265.00	-831.51	34.27%
4-3120 · Consumables	185.78	200.00	-14.22	92.89%	241.70	300.00	-58.30	80.57%
4-3130 · Marine Supplies	13,292.87	17,000.00	-3,707.13	78.19%	23,365.94	37,000.00	-13,634.06	63.15%
4-3140 · Personal Items	560.56	500.00	60.56	112.11%	675.35	1,250.00	-574.65	54.03%
4-3150 · Special Orders	5,066.21	7,500.00	-2,433.79	67.55%	6,479.80	13,500.00	-7,020.20	48.0%
Total 4-3100 · Store Sales	19,383.28	25,950.00	-6,566.72	74.7%	31,196.28	53,315.00	-22,118.72	58.51%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	2,869.74	1,000.00	1,869.74	286.97%	5,179.03	3,000.00	2,179.03	172.63%
4-3220 · Gasoline	7,246.92	5,500.00	1,746.92	131.76%	9,692.84	8,500.00	1,192.84	114.03%
4-3230 · Pump Out	142.20	200.00	-57.80	71.1%	208.56	230.00	-21.44	90.68%
Total 4-3200 · Fuel Dock Sales	10,258.86	6,700.00	3,558.86	153.12%	15,080.43	11,730.00	3,350.43	128.56%
Total 4-3000 · Ship Store Income	29,642.14	32,650.00	-3,007.86	90.79%	46,276.71	65,045.00	-18,768.29	71.15%
Total Income	29,642.14	32,650.00	-3,007.86	90.79%	46,276.71	65,045.00	-18,768.29	71.15%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	192.20	600.00	-407.80	32.03%	324.46	1,012.00	-687.54	32.06%
5-3120 · Consumables	126.34	150.00	-23.66	84.23%	164.35	225.00	-60.65	73.04%
5-3130 · Marine Supplies	8,616.46	11,050.00	-2,433.54	77.98%	15,461.83	24,050.00	-8,588.17	64.29%
5-3140 · Personal Items	290.29	380.00	-89.71	76.39%	352.80	950.00	-597.20	37.14%
5-3150 · Special Orders	3,059.40	5,250.00	-2,190.60	58.27%	5,345.09	9,450.00	-4,104.91	56.56%
Total 5-3100 · Store Sales	12,284.69	17,430.00	-5,145.31	70.48%	21,648.53	35,687.00	-14,038.47	60.66%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	1,907.73	800.00	1,107.73	238.47%	3,506.84	2,400.00	1,106.84	146.12%
5-3220 · Gasoline	4,719.21	4,400.00	319.21	107.26%	6,391.52	6,800.00	-408.48	93.99%
Total 5-3200 · Fuel Dock Sales	6,626.94	5,200.00	1,426.94	127.44%	9,898.36	9,200.00	698.36	107.59%
Total 5-3000 · Ship Store COGS	18,911.63	22,630.00	-3,718.37	83.57%	31,546.89	44,887.00	-13,340.11	70.28%
Total COGS	18,911.63	22,630.00	-3,718.37	83.57%	31,546.89	44,887.00	-13,340.11	70.28%
Gross Profit	10,730.51	10,020.00	710.51	107.09%	14,729.82	20,158.00	-5,428.18	73.07%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	4,498.14	4,804.00	-305.86	93.63%	9,615.95	14,646.00	-5,030.05	65.66%
6-3120 · FICA/Medicare	356.31	418.00	-61.69	85.24%	777.54	1,235.00	-457.46	62.96%
6-3130 · Unemployment Compensation	52.25	30.00	22.25	174.17%	149.39	90.00	59.39	165.99%
6-3140 · Workers Compensation	124.86	292.00	-167.14	42.76%	261.00	876.00	-615.00	29.8%
Total 6-3100 · Wages & Taxes	5,031.56	5,544.00	-512.44	90.76%	10,803.88	16,847.00	-6,043.12	64.13%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	159.44	235.00	-75.56	67.85%	159.44	235.00	-75.56	67.85%
6-3220 · Personal Time Compensation	0.00	421.00	-421.00	0.0%	222.48	1,263.00	-1,040.52	17.62%

Washburn Marina
Ship Store Budget vs. Actual
June 2020

Budget v. Actual	Budget v. Actual				Apr - Jun			
	Jun 20	Budget	\$ Over Budget	% of Budget	20	Budget	\$ Over Budget	% of Budget
6-3230 · Health Insurance	325.52	377.00	-51.48	86.35%	976.56	1,131.00	-154.44	86.35%
6-3240 · Retirement Plan	182.38	161.00	21.38	113.28%	549.45	528.00	21.45	104.06%
Total 6-3200 · Employee Benefits	667.34	1,194.00	-526.66	55.89%	1,907.93	3,157.00	-1,249.07	60.44%
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	75.00	-75.00	0.0%
6-3320 · Freight/Shipping	189.71	200.00	-10.29	94.86%	215.73	600.00	-384.27	35.96%
6-3330 · Supplies	0.23	100.00	-99.77	0.23%	0.23	300.00	-299.77	0.08%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	11.61	0.00	11.61	100.0%	11.61	600.00	-588.39	1.94%
6-3360 · Utilities	97.67	91.00	6.67	107.33%	293.01	273.00	20.01	107.33%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-0.01	0.00	-0.01	100.0%
Total 6-3000 · Ship Store Expenses	5,998.12	7,154.00	-1,155.88	83.84%	13,232.38	21,852.00	-8,619.62	60.56%
Total Expense	5,998.12	7,154.00	-1,155.88	83.84%	13,232.38	21,852.00	-8,619.62	60.56%
Net Ordinary Income	4,732.39	2,866.00	1,866.39	165.12%	1,497.44	-1,694.00	3,191.44	-88.4%
Net Income	4,732.39	2,866.00	1,866.39	165.12%	1,497.44	-1,694.00	3,191.44	-88.4%

Previous Year Comparison	Previous Year Comparison				Apr - Jun			
	Jun 20	Jun 19	\$ Change	% Change	20	19	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	29,642.14	23,678.49	5,963.65	25.19%	46,276.71	57,248.10	-10,971.39	-19.17%
Total Income	29,642.14	23,678.49	5,963.65	25.19%	46,276.71	57,248.10	-10,971.39	-19.17%
Cost of Goods Sold								
5-3000 · Ship Store COGS	18,911.63	17,350.18	1,561.45	9.0%	31,546.89	41,824.51	-10,277.62	-24.57%
Total COGS	18,911.63	17,350.18	1,561.45	9.0%	31,546.89	41,824.51	-10,277.62	-24.57%
Gross Profit	10,730.51	6,328.31	4,402.20	69.56%	14,729.82	15,423.59	-693.77	-4.5%
Expense								
6-3000 · Ship Store Expenses	5,998.12	7,287.46	-1,289.34	-17.69%	13,232.38	19,129.81	-5,897.43	-30.83%
Total Expense	5,998.12	7,287.46	-1,289.34	-17.69%	13,232.38	19,129.81	-5,897.43	-30.83%
Net Ordinary Income	4,732.39	-959.15	5,691.54	593.39%	1,497.44	-3,706.22	5,203.66	140.4%
Net Income	4,732.39	-959.15	5,691.54	593.39%	1,497.44	-3,706.22	5,203.66	140.4%

Washburn Marina
General Expenses Budget vs. Actual
June 2020

Budget v. Actual								
	Jun 20	Budget	\$ Over Budget	% of Budget	Apr - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,098.76	8,904.00	194.76	102.19%	30,129.07	27,112.00	3,017.07	111.13%
6-4120 · Repair/Maintenance Wages	2,786.73	3,721.00	-934.27	74.89%	9,442.56	9,893.00	-450.44	95.45%
6-4130 · FICA/Medicare	940.18	1,028.00	-87.82	91.46%	3,165.60	2,957.00	208.60	107.05%
6-4140 · Unemployment Compensation	137.88	65.00	72.88	212.12%	677.97	125.00	552.97	542.38%
6-4150 · Workers Compensation	329.47	337.00	-7.53	97.77%	1,043.47	918.00	125.47	113.67%
Total 6-4100 · Wages & Taxes	13,293.02	14,055.00	-761.98	94.58%	44,458.67	41,005.00	3,453.67	108.42%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	404.32	200.00	204.32	202.16%	404.32	200.00	204.32	202.16%
6-4220 · Personal Time Compensation	0.00	206.00	-206.00	0.0%	625.73	618.00	7.73	101.25%
6-4230 · Health Insurance	839.10	1,279.00	-439.90	65.61%	2,517.30	3,837.00	-1,319.70	65.61%
6-4240 · Retirement Plan	222.90	325.00	-102.10	68.59%	771.15	1,021.00	-249.85	75.53%
Total 6-4200 · Employee Benefits	1,466.32	2,010.00	-543.68	72.95%	4,318.50	5,676.00	-1,357.50	76.08%
6-4300 · Advertising & Marketing	883.25	750.00	133.25	117.77%	1,829.49	3,800.00	-1,970.51	48.14%
6-4310 · Contract Services	25.32	38.00	-12.68	66.63%	95.69	114.00	-18.31	83.94%
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%	499.98	501.00	-1.02	99.8%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	365.94	50.00	315.94	731.88%
6-4350 · Insurance	1,158.08	1,400.00	-241.92	82.72%	3,474.24	4,200.00	-725.76	82.72%
6-4370 · License/Permit/Fee/Dues/Subscr	0.00	225.00	-225.00	0.0%	496.00	600.00	-104.00	82.67%
6-4380 · Office Supplies/Postage	98.59	175.00	-76.41	56.34%	673.27	525.00	148.27	128.24%
6-4390 · Professional Services	0.00	150.00	-150.00	0.0%	2,500.00	2,800.00	-300.00	89.29%
6-4400 · Service Charges	1,817.59	1,700.00	117.59	106.92%	4,380.57	6,600.00	-2,219.43	66.37%
6-4410 · Supplies	29.99	100.00	-70.01	29.99%	50.93	300.00	-249.07	16.98%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4430 · Uniforms	132.22	0.00	132.22	100.0%	737.52	350.00	387.52	210.72%
6-4440 · Utilities	273.91	277.00	-3.09	98.88%	819.99	831.00	-11.01	98.68%
6-4450 · Misc Expenses	-86.40	125.00	-211.40	-69.12%	79.14	375.00	-295.86	21.1%
6-4460 · Purchases Discount	90.68	-50.00	140.68	-181.36%	-44.61	-150.00	105.39	29.74%
Total 6-4000 · General Expenses	19,349.23	21,147.00	-1,797.77	91.5%	64,735.32	67,577.00	-2,841.68	95.8%
Total Expense	19,349.23	21,147.00	-1,797.77	91.5%	64,735.32	67,577.00	-2,841.68	95.8%
Net Ordinary Income	-19,349.23	-21,147.00	1,797.77	91.5%	-64,735.32	-67,577.00	2,841.68	95.8%
Net Income	-19,349.23	-21,147.00	1,797.77	91.5%	-64,735.32	-67,577.00	2,841.68	95.8%
Previous Year Comparison	Jun 20	Jun 19	\$ Change	% Change	Apr - Jun 20	Apr - Jun 19	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	19,349.23	21,896.96	-2,547.73	-11.64%	64,735.32	78,206.52	-13,471.20	-17.23%
Total Expense	19,349.23	21,896.96	-2,547.73	-11.64%	64,735.32	78,206.52	-13,471.20	-17.23%
Net Ordinary Income	-19,349.23	-21,896.96	2,547.73	11.64%	-64,735.32	-78,206.52	13,471.20	17.23%
Net Income	-19,349.23	-21,896.96	2,547.73	11.64%	-64,735.32	-78,206.52	13,471.20	17.23%

Washburn Marina
 Revenue - Draw Report
 June 2020

	Jun 20	Apr - Jun 20
9-1100 · Draws from City	-77,571.90	-156,862.84
9-2100 · Revenues Paid to City	117,215.21	400,719.36
Net Paid to City	39,643.31	243,856.52

Revenues Paid to City Detail

Operating Revenue	28,156.23	262,742.07
Maintenance Fees-2020	89,058.98	137,977.29
Total	117,215.21	400,719.36

Outstanding Maint Fees

R Hansen	162.46
M Larson	1,394.71
M Wartman	1,070.40
	2,627.57

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



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

To: Harbor Commission Members
From: Scott J. Kluver, Administrator
Re: Harbor Matters for July 15, 2020 Meeting
Date: July 7, 2020

Please see the comments below on several agenda items:

- G: For several years, Ms. Shrider has had the awnings on the main building at the marina on the capital request list. The condition of the awnings continue to deteriorate. Mr. Broberg did get an updated quote which is in your packet for the amount of \$3,473.25, you will also see the previous quote from 2016 in the amount of \$2,961.22. If the Harbor Commission approves, this project would come out of the repair and maintenance budget. A little under \$20,000 remains in that budget at this time. Please note the next items for budget purposes.
- H. Enclosed you will find a proposal from Impact Protective Coatings to address the raising manhole and apparent voids under the lift pad area. There is an additional proposal to apply a sealer to all of the concrete in that area. These costs would ordinarily come out of the maintenance budget as well; however there is not enough to do both without using unspent capital dollars for the Pier 1 Electrical project. (\$74,000 remaining).
- I. Enclosed you will find draft specifications that Mr. Broberg prepared for the proposed Pier 1 Decking Replacement Project. If you are comfortable with the details of what this project would entail, it would be incorporated into our standard bid documents and released for bid. The work would be completed over the winter (2021) and be completed prior to the 2021 season. Based on previous bids, this will likely run into the \$150 - \$200k range. To accomplish this project, it would be necessary to save some of the unspent capital dollars from this years budget (the \$74,000 that was mentioned in the previous item), use the profit sharing that was received this year, and additional dollars the Harbor Commission would be able to budget for the project next year. The exact cost of the project will not be known until the project is bid.
- J. Please see the e-mail from Rick Geisen regarding the \$50,000 line of credit that, per the contract with Marina Management, Inc. the Harbor Commission is required to provide. Every two years, since the initial agreement, this has had to be renewed. To date, it has not had to be utilized. In an effort to save on increasing costs, due to the likelihood of the line of credit not being uses, the ability of Bremer Bank to quickly re-establish the line if needed, and the desire of the Harbor Commission to increase it's fund balance

reserve, I propose that the Harbor Commission increase its fund reserve as possible over time beyond the \$75,000 that it keeps on hand now to \$125,000 to maintain its own line of credit with Marina Management, Inc. should the need arise. At this time, I project that we are at about \$100,000 in the fund balance assuming the above projects are paid for (except for the Pier 1 Decking Replacement Project). If you do not wish to do this, we will need to review the line of credit with Bremer Bank.

- K. Concerns have been addressed by the public about a kayak outfitter that is using the beach near the coal dock. The concerns relate to a sudden increase of traffic in the area, a heavier demand for use of that beach, and utilization of facilities. This issue has been looked at by other staff and the City Attorney, and as this time, there are no known violations of City ordinances. The topic of imposing requirements on commercial enterprises utilizing City facilities has again been raised. Currently, the City Attorney is reviewing Harbor rules and declarations to see if there are any rules that apply. Due to a conflict of interest on this matter, I am recusing myself from any involvement and discussion on this topic.
- L. Because the Plan Commission meeting was delayed a month, you can still chime in on this issue if you wish.

washburnadmin@cityofwashburn.org

From: Michelle Shrider <michelle@washburnmarina.com>
Sent: Monday, June 22, 2020 11:55 AM
To: 'Scott Kluver'; 'Carl Broberg'
Subject: FW: Awnings
Attachments: IMG_20200618_103649.jpg; IMG_20200618_103704.jpg; 2016 12-05-16 Awning Quote.pdf

Greetings

The awnings on the front of the building will not likely survive the season, definitely not another winter. They are thread bare and tearing. I attached the estimate received from Proctor Canvas in 2016. They made them originally. It's not the greatest time to have to address this but . . . If you want to proceed, I'd suggest going with a blue canvas that matches the colors of the logo, signs, new public restroom roof, etc.

Sincerely,
Michelle Shrider, CMM,
Washburn Marina Genl Mgr.
Marina Management, Inc. Pres.
1 Marina Drive
Washburn, WI 54891
715-373-5050
www.washburnmarina.com

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

From: michelle@washburnmarina.com [mailto:michelle@washburnmarina.com]
Sent: Monday, June 22, 2020 11:51 AM
To: michelle@washburnmarina.com
Subject: Awnings



1 MARINA DRIVE



Washburn
Marina

1 MARINA DRIVE

Proctor Canvas Products Inc.
208 3rd Ave

proctorcanvas1@yahoo.com
Fax 218-628-2317
Phone 218-628-2316
Phone 1-800-636-2316

Estimate

Date 7/1/2020
Estimate # 21418

ProctorCanvas.com
Like Us on Facebook

Ship To
715-373-5050

Washburn Marina
1 Marina Drive
Washburn, WI, 54891

For Your Convenience we Accept Visa, MasterCard and Discover Credit Cards

Contact	Terms	Rep	
Phone 715-373-5050			
Description	Qty	Rate	Total
<p>Recover existing frames prices include take down and reinstallation of awning frames all materials and labor</p> <p>Specifications of Awning Width-----(1 @ 45' long x 24" projection x 18" height) (1 @ 59-1/2" wide x 48" projection x 60" high</p> <p>Type, Style, Shape----- (Mansard recover of existing frames)</p> <p>Valance type-----Sign Face solid graphic on door awning entrance only</p> <p>Graphics-----Customer approved drawing with !!!!!Customer providing digital art work in a vectorize eps file.!!!!!! If file is not available there will be extra cost for creating a vector digital image for signage.</p> <p>Fabric Choice----- (Vanguard Vinyl material with 8 year limited warranty)</p> <p>TAKE DOWN AND INSTALLATION</p>		2,200.00	2,200.00T
		1,100.00	1,100.00
<p>By signing this Proposal for work to be performed by Proctor Canvas Products and Repair Inc. You the Customer are accepting the terms, conditions and price of the work described above. Payments will be made as describe above in the terms box. Down payments are non refundable after work is started or materials are ordered. Customers are responsible for additional cost if any Permits or engineering reports are required by local governments to perform the work listed above.</p>		Subtotal	\$3,300.00
Signature		Sales Tax (7.875%)	\$173.25
		Total	\$3,473.25

Proctor Canvas Products Inc.
 208 3rd Ave
 Proctor, MN 55810

proctorcanvas1@yahoo.com
 Fax 218-628-2317
 Phone 218-628-2316
 Phone 1-800-636-2316

Estimate

Date 12/5/2016
 Estimate # 20952

ProctorCanvas.com
Like Us on Facebook

Ship To
 715-373-5050

Washburn Marina
 1 Marina Drive
 Washburn, WI, 54891

For Your Convenience we Accept Visa, MasterCard and Discover Credit Cards			
Contact	Terms	Rep	
Phone 715-373-5050			
Description	Qty	Rate	Total
Recover existing frames prices include take down and reinstallation of awning frames all materials and labor Specifications of Awning Width-----(1 @ 45' long x 24" projection x 18" height) (1 @ 59-1/2" wide x 48" projection x 60" high Type, Style, Shape----(Mansard recover of existing frames) Valance type----Sign Face solid graphic on door awning entrance only Graphics----Customer approved drawing with !!!!!Customer providing digital art work in a vectorize eps file !!!!! If file is not available there will be extra cost for creating a vector digital image for signage. Fabric Choice----(Vanguard Vinyl material with 8 year limited warranty) TAKE DOWN AND INSTALLATION		1,799.50	1,799.50T
		1,020.00	1,020.00
By signing this Proposal for work to be performed by Proctor Canvas Products and Repair Inc. You the Customer are accepting the terms, conditions and price of the work described above. Payments will be made as describe above in the terms box. Down payments are non refundable after work is started or materials are ordered. Customers are responsible for additional cost if any Permits or engineering reports are required by local governments to perform the work listed above.		Subtotal	\$2,819.50
		Sales Tax (7.875%)	\$141.72
Signature		Total	\$2,961.22

Fund: 210 - MARINA OPERATIONS-HARBOR COM.

Account Number		2020 July	2020 Actual 07/07/2020	2020 Budget	Budget Status	% of Budget
210-00-43524-000-000	PEFCA TANK REMOVAL GRANT	0.00	0.00	254,200.00	-254,200.00	0.00
210-00-43525-000-000	COAL DOCK GRANT	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		0.00	0.00	254,200.00	-254,200.00	0.00
210-00-46371-000-000	SLIP FEES	0.00	124,881.88	135,235.00	-10,353.12	92.34
210-00-46372-000-000	ANNUAL FEE	0.00	4,600.00	5,000.00	-400.00	92.00
210-00-46373-000-000	MARINA SALES TAX COLLECTED	0.00	7,095.41	7,713.00	-617.59	91.99
210-00-46374-000-000	SLIP TRANSFER FEE	0.00	400.00	400.00	0.00	100.00
PUBLIC CHARGES FOR SERVICES		0.00	136,977.29	148,348.00	-11,370.71	92.34
210-00-48100-000-000	INTEREST ON INVESTMENTS	0.00	3,295.12	700.00	2,595.12	470.73
210-00-48111-000-000	INTEREST ON LATE PAYMENTS	0.00	0.00	0.00	0.00	0.00
210-00-48200-000-000	RENT - COAL DOCK	0.00	3,377.50	0.00	3,377.50	0.00
210-00-48201-000-000	WINTER STORAGE FEES	0.00	0.00	0.00	0.00	0.00
210-00-48400-000-000	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
210-00-48900-000-000	UNCLASSIFIED	0.00	0.00	100,000.00	-100,000.00	0.00
OTHER FINANCING SOURCES		0.00	6,672.62	100,700.00	-94,027.38	6.63
210-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	200,000.00	0.00	200,000.00	0.00
210-00-49102-000-000	TRANS FROM OTHER FUNDS-WE LAUN	0.00	0.00	0.00	0.00	0.00
210-00-49300-000-000	FUND CASH BALANCE APPLIED	0.00	0.00	295,800.00	-295,800.00	0.00
210-00-49400-000-000	SALES OF GENERAL FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
210-00-49401-000-000	SALE OF SLIPS	0.00	0.00	0.00	0.00	0.00
210-00-49402-000-000	MARINA PROFITS	0.00	125,182.25	0.00	125,182.25	0.00
TRANSFER FROM OTHER FUNDS		0.00	325,182.25	295,800.00	29,382.25	109.93
Total Revenues		0.00	468,832.16	799,048.00	-330,215.84	58.67

Fund: 210 - MARINA OPERATIONS-HARBOR COM.

Account Number		2020 July	2020 Actual 07/07/2020	2020 Budget	Budget Status	% of Budget
210-00-51450-312-000	MARINA	0.00	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT		0.00	0.00	0.00	0.00	0.00
210-00-53540-000-000	DOCKS & HARBORS COMMISSION	0.00	0.00	0.00	0.00	0.00
210-00-53540-110-000	BASE SALARY/WAGES	0.00	3,877.50	8,939.00	5,061.50	43.38
210-00-53540-111-000	PER DIEM	0.00	0.00	0.00	0.00	0.00
210-00-53540-151-000	FICA EXPENSE	0.00	284.94	686.00	401.06	41.54
210-00-53540-152-000	BENEFITS	0.00	845.45	1,925.00	1,079.55	43.92
210-00-53540-158-000	WORKMENS COMP	0.00	0.00	150.00	150.00	0.00
210-00-53540-160-000	INSURANCE	0.00	0.00	13,000.00	13,000.00	0.00
210-00-53540-210-000	OPER. PAYMENTS/DOCK FEE SPLIT	0.00	0.00	0.00	0.00	0.00
210-00-53540-249-000	PECFA CLEAN UP COST	0.00	0.00	0.00	0.00	0.00
210-00-53540-321-000	MEMBERSHIPS	0.00	335.00	600.00	265.00	55.83
210-00-53540-322-000	NEWS PAPER ADV.	0.00	0.00	300.00	300.00	0.00
210-00-53540-323-000	MANAGER LOAN PAYMENTS	0.00	0.00	0.00	0.00	0.00
210-00-53540-342-000	REPAIRS & MAINT.	0.00	4,340.23	24,000.00	19,659.77	18.08
210-00-53540-343-000	MARINA RFP-EXPENSE	0.00	0.00	0.00	0.00	0.00
210-00-53540-591-000	SALES TAX PAYMENTS	0.00	4,618.12	7,713.00	3,094.88	59.87
210-00-53540-800-000	COAL DOCK PROJECT	0.00	0.00	0.00	0.00	0.00
210-00-53540-805-000	WE BOAT LAUNCH PROJECT	0.00	890.00	550,000.00	549,110.00	0.16
210-00-53540-810-000	CAPITAL PROJECT	0.00	25,854.61	100,000.00	74,145.39	25.85
210-00-53540-820-000	CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		0.00	41,045.85	707,313.00	666,267.15	5.80
210-00-58100-000-000	PRINCIPAL	0.00	51,151.85	45,710.00	-5,441.85	111.91
210-00-58200-000-000	INTEREST AND FISCAL CHARGES	0.00	10,488.67	15,931.00	5,442.33	65.84
LOAN/LEASE PAYMENT		0.00	61,640.52	61,641.00	0.48	100.00
210-00-59119-000-000	UNCLASSIFIED	0.00	0.00	2,000.00	2,000.00	0.00
210-00-59200-000-000	TRANSFER TO TID	0.00	0.00	0.00	0.00	0.00
210-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
210-00-59230-000-000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
210-00-59241-000-000	TRANSFER TO WATERFRONT DEVEL	0.00	0.00	0.00	0.00	0.00
GASB 75 EXPENSE		0.00	0.00	2,000.00	2,000.00	0.00
Total Expenses		0.00	102,686.37	770,954.00	668,267.63	13.32
Net Totals		0.00	366,145.79	28,094.00	-338,051.79	1,303.29

From: Carl Broberg <crbroberg@centurytel.net>
Sent: Monday, July 6, 2020 10:47 AM
To: Scott Kluver
Subject: FW: Concrete Repair at Washburn Marina
Attachments: Washburn Marina.pdf; Sell_Sheet_v6.pdf; Washburn Marina Option.pdf

See attached proposals for dealing with concrete issues on the launch pad including the drain.

Sent from [Mail](#) for Windows 10

From: [Jack Schmeiser](#)
Sent: Monday, July 6, 2020 9:39 AM
To: [Carl Broberg](#)
Subject: Re: Concrete Repair at Washburn Marina

Carl,

Let us know if you have any questions. The Foxfire option will help with the cracking of the dock and corrosion of the rebar. This is the product that was used on the sea walls along the Gulf. This is a very cost efficient option for the dock.

Impact Protective Coatings
Jack A Schmeiser
715-965-0113
impactjac@gmail.com

On Mon, Jul 6, 2020 at 7:53 AM Carl Broberg <crbroberg@centurytel.net> wrote:

Estimate still coming? We have to publish it on the Agenda for next week on Wednesday.

Carl

Sent from [Mail](#) for Windows 10

From: [Jack Schmeiser](#)
Sent: Thursday, June 25, 2020 7:06 AM
To: [Carl Broberg](#)
Subject: Re: Concrete Repair at Washburn Marina

Carl,

We will have an estimate next week.

Impact Protective Coatings

Jack A Schmeiser

715-965-0113

impactjac@gmail.com

On Thu, Jun 25, 2020 at 6:30 AM Carl Broberg <crbroberg@centurytel.net> wrote:

Jack:

We have a Harbor Commission meeting on July 15th and would like to have a proposal to discuss and vote on at that time. Will you be able to provide one as we discussed in April?

Carl Broberg

Washburn Harbor Commission

Sent from [Mail](#) for Windows 10

Impact Protective Coatings

N3475 Oriole Drive
Medford, WI 54451

Estimate

Date	Estimate #
6/29/2020	15420

Name / Address
Washburn Marina 1 Marina Drive Washburn, WI 54891

Project

Description	Qty	Cost	Total
<p>Fill all hollow cavities, as identified by sounding. Raise slabs that are settled to bring back to grade to facilitate for boat lift travel.</p> <p>Sawcut areas back two feet from manhole edges, remove concrete fill all voids as needed, compact gravel as require. Install rebar pins into manhole liners, stitch manhole liner to new concrete with rebar pins. This will allow manholes to move with new poured concrete to compensate for manholes moving up from freeze thaw cycles. Fit manhole covers to be flush with concrete liner, as requires. Seal new concrete with Matrix –Pro sealer. Fill all joints around manholes with flexible sealer.</p>		17,072.25	17,072.25
		Total	\$17,072.25

Customer Signature _____

Impact Protective Coatings

N3475 Oriole Drive
 Medford, WI 54451

Estimate

Date	Estimate #
6/29/2020	15421

Name / Address
Washburn Marina 1 Marina Drive Washburn, WI 54891

Project

Description	Qty	Cost	Total
Pressure wash dock with high pressure washer and clean potable water. Test PH of concrete. Test concrete porosity, Apply Foxfire Matrix Pro concrete sealer waterproofing system as determined by tests.	13,000	1.05004	13,650.50
		Total	\$13,650.50

Customer Signature _____

Integral Waterproofing & Restoration

Foxfire Matrix Pro (Potassium Formula)

FOXFIRE Matrix Pro will permanently harden, densify, strengthen, reduce soluble chlorides, and effectively cure and seal new or aged concrete surfaces. When properly applied, FOXFIRE Matrix Pro blocks and reduces vapor emissions in the slab but allows the surface to breathe. When applied, will not alter bonding of other cementitious toppings, resinous coatings, tile, or carpet floor coverings. FOXFIRE Matrix Pro is waterborne and completely free of any Volatile Organic Compounds (VOC).

- Dust-Proofs Concrete
- Cure and Chemically Seal in just ONE Application!
- Internally Strengthens Concrete
- Forces Soluble Chlorides to the Surface and Blocks Re-entry
- Effectively Reduces ASR (Alkali Silica Reaction)
- Great for Porous and Dense Concrete Substrates

Foxfire Matrix Pro Plus (Lithium Formula)

Foxfire Matrix Pro Plus is a waterborne, VOC FREE, permanent concrete treatment with all the benefits and advantages of Matrix Pro by internally waterproofing concrete and other internal cementitious properties. Foxfire Matrix Pro Plus is a clear Lithium-based formula designed to chemically condition and internally waterproof concrete.

Foxfire Matrix Pro Catalyst (pH Enhancer):

Foxfire Matrix Pro Rapid Boost Catalyst + Conditioner is environmentally friendly and VOC free waterborne solution that restores alkalinity in the concrete matrix. After last application of Foxfire Matrix Pro, Rapid Boost Catalyst will carry any uncured potassium or lithium crystals into the concrete + secure + block re-entry. Matrix Pro Rapid Boost Catalyst can also be used to condition the substrate in preparation for application of Matrix Pro Crystalline Waterproofing treatment in extreme environmental and surface conditions.

Where to use:

- Green Concrete
- Aged Concrete
- Bridge Decks
- Building Facades
- Precast Concrete Treatment
- Parking Structures (Topping, Sandwich, or PT Slabs)
- Concrete pre-treatment for improved adhesion on cementitious coating applications
- Masonry Walls
- Lime Stone
- Seawalls
- Polished Concrete
- Tilt up Concrete Panels
- New or Aged Shotcrete or Gunitite
- Water Containment Structures

FOXFIRE
CLEANERS + SEALERS + CORROSION CONTROL



American Concrete Institute
Always advancing



INTERNATIONAL
CONCRETE REPAIR
INSTITUTE

City of Washburn Harbor Commission
1 Marina Drive
Washburn, Wisconsin 54891

Washburn Marina Pier 1 Electrical, Water and Decking Project

Scope of Project:

Decking:

1. Remove mooring fixtures, safety ladders and fire extinguisher cabinets
2. Remove and install new stainless lag screws fixing the "International Dock Products" utility pedestals in the same position.
3. Remove existing wood decking, wood skirting and potable water service with the exception of the two 2" x 6" wood decking planks under and supporting the twenty-one "International Dock Products" utility pedestals. Disposal of removed material and debris shall be the responsibility of the Contractor.
4. Any existing structural support damage or decay identified during the project must be repaired at the time of installation of new decking material. The cost of such additional repair shall be at the cost approved by the Washburn Harbor Commission or it's designated representative.
5. All drilling and cutting of steel shall be painted with zinc dust content paint. All new welds shall be cleaned and coated with cold galvanizing compound.
6. Provide and install approximately 3582 lineal feet of 2"x4" of "Number 1 Pressure Treated Wood" as "Furring Strips" on the top side surface of the existing "MEECO" manufactured structural support. "Furring Strips" shall be through bolted to structural support using galvanized fasteners and be counterbored.
7. Provide and install approximately 7024 square feet of 2" X 6" "Number 1 Pressure Treated Wood" with radius edges installed with pitch pockets and cupped side down with galvanized screws (not nails) on the Pier 1 main dock, fingers and ramp. New decking shall be placed on top of the old decking that remained supporting the "International Dock Products" utility pedestals and shall be planed down so that the walking surface is approximately even with the adjoining decking. Screws shall be uniformly placed so that the heads do not protrude from the surface without splintering.
8. Provide and install approximately 2680 lineal feet of 2" X 6" "Number 1 Pressure Treated Wood" side skirting on Main Pier and all Fingers (all perimeter) with counterbored galvanized fasteners.
9. Provide and install approximately 2680 lineal feet of UV stabilized black rub strips and molded corner guards on top edges of Main Pier and all Fingers (all dock perimeter). Rub strips shall be non-marring, minimum of 2 inches across consisting of extruded vinyl or PVC tear resistant and flexible to 10 degrees Fahrenheit.
10. Install four (4) 10" mooring fixtures provided by the Washburn Harbor Commission for each boat slip using galvanized fasteners through bolted to the "MEECO" metal frame.
11. Install two (2) (Almetek Industries #DS—4x5:5x4x125 Ply BK/WHT 304 CH2 HL) "Slip Numbers" provided by the Washburn Harbor Commission using galvanized fasteners. One is

to be placed on the skirting at the end of each slip so as to be visible to an approaching vessel and one is to be placed on the Main Pier just to the side of the Slip Finger.

12. Install ten (10) (Scandia Marine "Up N Out Ladder #SL1628) provided by the Washburn Harbor Commission at the end of the following "Slip Fingers": 5/7, 6/8, 13/15, 14/16, 21/23, 22/24, 29/31, 30/32, 37/39 and 38/40.
13. Re-install fire extinguisher cabinets on steel posts so that the bottom of the cabinet is no less than 3 feet from the decking and no more than 5 feet above the decking.

Potable Water Service:

1. Install 1" CANPEX UV PLUS (with sleeving) or high density polyethylene pipe or PEX (in UV rated conduit) water supply lines from the head of Pier 1 the length of Pier 1 and connect to facets on twenty-one (21) "International Dock Products" utility pedestals.
2. Provide and install flexible coupling and valve to municipal water supply exiting the bin wall at the head of Pier 1.

Electrical Service:

1. Install and connect two new "International Dock Products" utility pedestals at the head of Slip 1 and 2 provided by the Washburn Harbor Commission.

washburnadmin@cityofwashburn.org

From: washburnadmin@cityofwashburn.org
Sent: Thursday, June 11, 2020 3:13 PM
To: 'Geisen, Rick, M'
Cc: 'Dennison, Neil, J'
Subject: RE: Marina Line of Credit

Rick,

I will be proposing to the Harbor Commission that we do an internal line of credit in July. If they agree, I will let you know that this line of credit will be allowed to expire.

Scott Kluver
City of Washburn

From: Geisen, Rick, M <RMGeisen@Bremer.com>
Sent: Wednesday, June 10, 2020 3:11 PM
To: 'washburnadmin@cityofwashburn.org' <washburnadmin@cityofwashburn.org>
Cc: Dennison, Neil, J <njdennison@Bremer.com>
Subject: Marina Line of Credit

Hi Scott,

Just left a voicemail on your cell. Hope you and the staff are doing well. The marina line of credit comes due for renewal on 9/1/20. I thought I should let you know that the line would have a \$250 bank fee in addition to attorney fees for drafting the extension agreement. Last time that was \$250 also. We are glad to renew the line, just thought I should let you know of the fees so you could discuss with the board. The line has not been used since it was established so figured the fees might be a factor. We can renew the line for 2 years so that somewhat mitigates the cost. Glad to go whichever way you'd like.

Thanks,

Richard "Rick" Geisen
Business Banking Manager

Cell: 715-566-1966

bremer.com | RMGeisen@bremer.com

503 Broadway St S, Suite 10
Menomonie, WI 54751

BREMER
BANK

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



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

To: Harbor Commission Members
Park Committee Members
Washburn Housing Authority
Ambulance Director Clark
Fire Chief Petersen
Police Chief Johnson
Interim Public Works Director

From: Scott J. Kluver, ^{SK} Administrator

Re: City's Land Sale List

Date: May 27, 2020

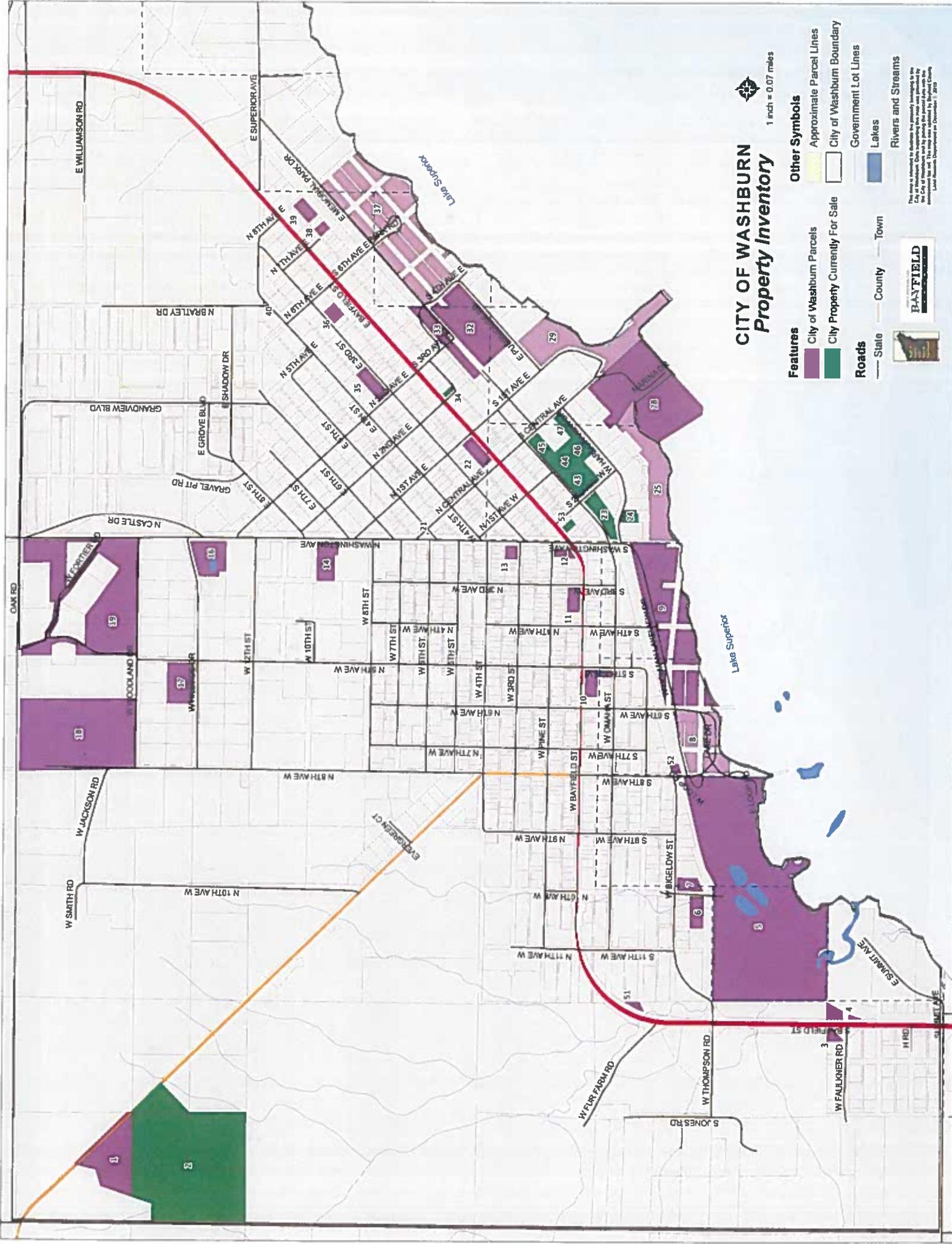
Please note that the Plan Commission has begun the process of reviewing the City's land "for-sale" list. Attached you will find: (1) a map indicating the location of the properties of which the green properties are currently for sale, (2) a copy of the relevant ordinance related to the procedures for reviewing the property list, and (3) maps related to a proposed change to the listing.

At this time, the Plan Commission is soliciting comments on the existing list and the following proposed change:

- Lot #19 – On this unwieldy lot, the proposal is to take the northwest L-shaped portion of this lot which fronts Washington Avenue, Oak Road, and Fortier Rd to create as many residential lots as possible. As zoning would require 1.5 acre lots, two lots could be created; however, topography may only practically allow one lot to be created. The intention is to create a lot that could be sold for residential development.

I ask that each body or individual please review the list with the proposed changes per the criteria outlined in section 3-6-4 (b) of the ordinance at their next regularly scheduled meeting and inform me of the result of the discussion, even if there are no changes, by June 17, 2020. The Plan Commission will be taking this matter up again on June 18, 2020.

Please do not hesitate to contact me if you have any questions on this process.



CITY OF WASHBURN Property Inventory

1 inch = 0.07 miles

- Features**
- City of Washburn Parcels
 - City Property Currently For Sale
- Other Symbols**
- Approximate Parcel Lines
 - City of Washburn Boundary
 - Government Lot Lines
 - Lakes
 - Rivers and Streams
- Roads**
- State
 - County
 - Town



This map is intended to illustrate the general boundaries of the City of Washburn and is not intended to be used for legal purposes. The City of Washburn is not responsible for any errors or omissions on this map. The City of Washburn is not responsible for any errors or omissions on this map. The City of Washburn is not responsible for any errors or omissions on this map.

Title 3 ► Chapter 6

Sale of City-Owned Property

3-6-1	Findings and Purpose
3-6-2	Definitions
3-6-3	Sale of Listed Properties
3-6-4	Creation of List
3-6-5	Changes to the List
3-6-6	Sale of Property Included on List
3-6-7	Requests for Land Donation
3-6-8	Vacation of Streets and Alleys
3-6-9	General Provisions

Sec. 3-6-1 Findings and Purpose.

The Common Council finds that the sale of real property owned by the City of Washburn is in the City's interests when such lands are properly designated as available for sale and when such sales are carried out in a fashion that promotes the common good. The purpose of this Chapter is to establish comprehensive procedures for identifying real property owned by the City that is suitable for sale and for processing such sales.

Sec. 3-6-2 Definitions.

The following definitions shall be applicable in this Chapter:

- (a) **List of Properties Available for Sale.** The list created and maintained pursuant to this Chapter, and approved by the Common Council, and may be referred to as the "list."
- (b) **Real Property.** Land and any permanent improvements thereon, except that it does not include any improvement sold on the condition that it be removed from City-owned land, and it does not include any parcel within any City-designated business, commercial or industrial park or City-owned residential subdivision for which the City has adopted specific lease or sale procedures, but it does include any transfer to or from the City's Redevelopment Authority and any transfer pursuant to the provisions of Sections 66.1331 through 66.1337, Wis. Stats.

Sec. 3-6-3 Sale of Listed Properties.

The City may sell any real property included on the list. The City may not sell any real property that is not included on the list.

Sec. 3-6-4 Creation of List.

- (a) No later than six (6) months after the passage and publication of this Chapter, the Plan Commission shall recommend to the Common Council parcels of real property to be included on the list.
- (b) In recommending a parcel to be included on the list, the Plan Commission shall take into account all factors relevant to the parcel, including but not limited to the following:
 - (1) The location of the parcel, including the uses of real property near the parcel.
 - (2) The current and past uses of the parcel.
 - (3) The zoning of the parcel.
 - (4) An estimate of the value of the parcel.
 - (5) The potential for future municipal uses of the parcel.
 - (6) Interest expressed in the parcel by potential purchasers.
 - (7) Any special conditions that should be attached to the sale of the property.
- (c) Before recommending that a parcel be included on the list, the Plan Commission shall notify the following departments and shall offer them a reasonable time to file a written objection to the parcel's inclusion on the list. Any department filing such an objection shall state the reason for the objection:
 - (1) Police Department.
 - (2) Fire Department.
 - (3) Ambulance Service.
 - (4) Public Works Department.
 - (5) Harbor Commission.
 - (6) Recreation Department.
 - (7) Redevelopment Authority.
 - (8) Housing Authority.
- (d) The list recommended by the Plan Commission may be modified by the Common Council provided that the addition of any parcel shall be first referred to the Plan Commission for recommendation. The Common Council shall conduct a public hearing on the list prior to a vote on its adoption. The public hearing shall require a Class I notice published in the official newspaper of the City a minimum of ten (10) calendar days prior to the scheduled hearing.
- (e) A current copy of the list shall be posted at City Hall and published no less frequently than once each year in the official newspaper of the City.

Sec. 3-6-5 Changes To The List.

- (a) **Regular Review.** During the second quarter of each calendar year, the Plan Commission shall review the list and recommend any additions, deletions or other changes to the list, using the same factors and procedures as set out in Section 3-6-4. Any such recommendation shall be referred to the Common Council for public hearing as set forth in Section 3-6-4(d) prior to a vote on its approval.
- (b) **Referrals.** The Mayor, Common Council, City Administrator, or the Plan Commission on its own motion may refer any parcel to the Plan Commission for its recommendation as to inclusion on the list or deletion from the list based on the factors as set forth in Section 3-6-4(b). Any such recommendation shall be referred to the Common Council for public hearing as set forth in Section 3-6-4(d) prior to a vote on its approval.
- (c) **Requests.** Any party with an interest in purchasing a parcel of real property that does not appear on the list may request the Plan Commission to recommend inclusion of the parcel on the list, based on the factors as set forth in Section 3-6-4(b). The Plan Commission shall provide notice as provided under Sec. 3-6-4(c) before making any such recommendation. Any such recommendation shall be referred to the Common Council for public hearing as set forth in Section 3-6-4(d) prior to a vote on its approval. Any party making such a request shall be required to deposit with the City Treasurer a sum sufficient to pay for the actual costs of considering the recommendation, including but not limited to copy, postage, publication and appraisal costs.
- (d) **Properties Purchased for Redevelopment.** Any property acquired by the City for the express purpose of redevelopment shall, upon acquisition, be placed on the list. A property is "acquired by the City for the express purpose of redevelopment" if the motion or resolution approving the acquisition expressly states that the property is being acquired for a general or specific redevelopment purpose.

Sec. 3-6-6 Sale of Property Included on List.

- (a) **Negotiation Authority.** The City Administrator is authorized to negotiate the sale of any parcel included on the list, subject to any conditions attached to the parcel's listing, and subject to final approval by the Common Council.
- (b) **Establishment of Fair Market Value.** No property shall be disposed of without an appraisal unless otherwise directed by the Common Council. This provision shall not prevent the Council from entering into a sale of property for terms as determined by the Common Council that may include a sale price of less than fair market value.
- (c) **Sale Documents.** The City Attorney shall prepare all documents related to the property disposition.
- (d) **Property Survey.** A certified survey map may be required for any parcel sold or donated prior to closing.

- (e) **Retention of Utility Easements.** If applicable, the City of Washburn will retain all rights and easements for the operation, maintenance, repair, replacement, and extension of municipal utilities across the City-owned property to be sold including the rights of ingress and egress for municipal employees, agents, and contractors and the City Attorney shall insure such rights are retained in all deeds and leases that are prepared and executed.
- (f) **Waiting Period.** No parcel shall be sold less than thirty (30) days after placement on the list pursuant to Sections 3-6-4 or 3-6-5.

Sec. 3-6-7 Requests for Land Donation.

- (a) Any party seeking the donation of municipal lands shall include in its written request:
 - (1) Proof of the tax-exempt status of the party.
 - (2) The reason the land should be donated.
 - (3) The public purpose for which the land is being sought.
 - (4) The intended use for the donated land including the anticipated construction dates, types of services to be offered, the expected number of users of the service, and anticipated neighborhood impact.
- (b) Any request for a donation of City-owned lands shall be referred to the Plan Commission for consideration and recommendation using the same factors and procedures as set out in Section 3-6-4. Any such recommendation shall be referred to the Common Council for public hearing as set forth in Sec. 3-6-4(d) prior to a vote on its approval.

Sec. 3-6-8 Vacation of Streets and Alleys.

Unless the Common Council determines, after receiving the recommendation of the Plan Commission, that the public interest does not so require, the City shall retain utility easements to all vacated streets, alleys and other public ways. Absent such determination, any motion to vacate, and all recorded vacation documents, shall explicitly state that:

"The City of Washburn retains all rights for the operation, maintenance, repair, replacement or extension of municipal utilities within the vacated property including the right of ingress and egress for its employees, agents and contractors, and the benefiting property owner shall be prohibited from creating any improvement, constructing any building or structure, or planting any vegetation that will interfere with this right retained by the City."

Sec. 3-6-9 General Provisions.

- (a) **Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Chapter is for any reason held invalid or unconstitutional, such portion shall be deemed a separate, distinct and independent provision and such ruling shall not affect the validity of the remaining portions of this Chapter.
- (b) **Contravening Ordinances and Resolutions Repealed.** All ordinances or resolutions or parts of ordinances or resolutions contravening the provisions of this Chapter are hereby repealed.

