

**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: Nick Suminski  
VP: Candace Kolenda  
Michael Wright

Caroline Nelson  
Matt Crowell  
City Administrator

Jared Trimbo  
Rodger Reiswig  
Marina Manager

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

**DATE:** Wednesday, April 17, 2024

**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/85485260897?pwd=bC9NNEJMa2k0ZjJ6cHVdVEZaYkxndz09> 1(877) 853-5247 (Toll Free) and entering Webinar ID: **854 8526 0897** and using passcode **vUaVf8** as opposed to being present for the meeting.

#### **Agenda**

- A. Call to Order – Roll Call
- B. Approval of Minutes of the March 20, 2024 Meeting
- C. Public Comments/Member Comments
- D. Treasurer's Report
  - 1. Payment of Invoices
- E. Slip Transfers – None
- F. Marina Manager's Report
  - 1. Report on February/March Financials
  - 2. Update on Utility Room Repairs
  - 3. Update on Water Line Repairs
- G. Update on Pier 4 Project Grant Funding
- H. Discussion on Pier 4 Project Implementation Along with Other Outstanding Projects
- I. Adjourn

**March 20, 2024**

**HARBOR COMMISSION MEETING**

5:30 P.M.

WASHBURN CITY HALL - 119 N WASHINGTON AVENUE

Commission Members Present: Nick Suminski; Candace Kolenda; Matt Crowell; Michael Wright; Caroline Nelson

Commission Members Absent: Jared Trimbo; Rodger Reiswig

Municipal Personnel Present: Michelle Shrider, Marina Manager; Arianna Austin, Administrative Assistant

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

**Approval of Minutes of the February 21, 2024 Meeting** – Kolenda moved, and Crowell seconded, to approve and place on file the February 21, 2024 meeting minutes with the noted change. Motion carried 5-0.

**Public/Member Comment** – Suminski noted the pile of gravel on the east side of the marina is being stored for the highway project.

**Treasurer’s Report** – Kolenda moved, and Nelson seconded, to accept and place on file the Treasurer’s Report. Motion carried 5-0.

Payment of Invoices – Crowell moved, and Kolenda seconded, to approve the invoice from St’s True Value Hardware in the amount of \$62.94. Motion carried 5-0. Crowell moved, and Kolenda seconded, to approve the invoices from L&M Fleet Supply in the amounts of \$28.05 and \$82.75. Motion carried 5-0. Crowell moved, and Kolenda seconded, to approve the invoice from Ferguson Waterworks in the amount of \$160.62. Motion carried 5-0. Wright moved, and Kolenda seconded, to approve the invoice from City of Washburn – Credit Card in the amount of \$507.25. Motion carried 5-0.

**Slip Transfers** – Slip #116 Strecker/Shaw and Booth - Nelson moved, and Crowell seconded the approval of the slip transfer for slip #116 Strecker/Shaw and Booth. Motion carried 5-0.

**Marina Manager’s Report:** Shrider reported that launch will be scheduled for mid-April. Additional foam jacking is needed at the fuel dock, the company is coming tomorrow. Finances are looking good. Utility room repairs are set to be done before April 15 by Cady Plumbing. Waterline repairs are underway. Boat ramp issues may arise due to low water. Ramp signage will go up soon, as will the fish cleaning signage.

**Discussion and Action on Potential Development of Additional Boat Storage Building** – John Sheldon presented images of the proposed building and site. The investors would like to recoup costs, but do not want to purchase the land and are not looking to make additional profits. Lease agreements would include storage of one to two boats in a 20-foot section, into the extended future. Legal considerations would need to be researched. The city would maintain ownership of the land, and therefore the building. The concrete pad and the metal structure would be paid for by the investors. Utilities, runoff and driveway costs would be the responsibility of the City. The new building would not exceed the line of site of the other boat storage facilities. The door height would need to be 35 feet to accommodate the Travelift. Discussion occurred on the potential expansion of the building in the future. Sheldon would seek bids for the building itself. Suminski noted stormwater runoff. Suminski discussed the history of building proposals in the past near this location, which were declined by both Plan Commission and City Council. Suminski suggested that Sheldon speak with Kluver, DeMars and Motiff. Kolenda noted that mitigating the line of sight would be important. Wright suggested creating a mockup of how the view would be affected coming from Central Avenue. Crowell would like to see figures regarding building costs and projected revenues. Shrider discussed her projections of storage revenue, excluding revenue related to boat repairs during the winters. Shrider noted that current materials being stored in this space are mostly long-standing refuse. Nelson clarified the proposed location. Commission members present approve the concept and to proceed with next steps in the project.

**Discussion and Action on Three-Year Statement of Intentions for Harbor Assistance Program** – Suminski suggested adding parking lot and drainage repair. Shrider commented on Travelift replacement, lift well interior repairs, improvement of boat storage space, and dredging the marina basin. Kolenda moved, and Crowell seconded the approval of the Harbor Assistance Program list as presented with the edit of listing \$1.5 million for a new Travelift. Motion carried 5-0.

**Adjourn** – Suminski adjourned at 6:44 p.m.

Respectfully Submitted,  
Arianna Austin  
Administrative Assistant

Cady Plumbing and HVAC LLC

31160 Birch Grove Rd  
Washburn, WI, 54891

# Estimate

Date	Estimate #
4/2/2024	794

Name / Address
Washburn Harbor Commission PO Box 638 Washburn WI 54891

*[Handwritten Signature]*  
04/02/24  
210-00-53540-342-00

P.O. No.	Project
Marina	

Description	Total
** Replace gate valves in water main.	
AC Labor Plumbing Commercial	1,000.00
Ryan Labor Plumbing Commercial	680.00
F637-31 DI GATE VALVE ** Quantity 1 with a 4 week availability.	1,193.46
600-108 2" SS FLG BALL VLV FP JOMAR ** Quantity 6 with a 1 week availability.	4,815.00
** WARNING the ball valves (option 2) Although the best, simplest and less likely to leak, non corrosive and cheaper option. ** Opening and closing quickly could potentially damage the water supply piping.	
2 FLG PAK 1/16 150# NON- ASB RING	34.62
<b>Total</b> \$7,723.08	

Cady Plumbing and HVAC llc. requires 50% down payment before ordering material or scheduling any work.

*50% \$3,861.54*

Phone #	Fax #	E-mail	Web Site
715-373-2378	715-373-0646	cadyplumbing@yahoo.com	www.cadyplumbing.com



P.O. Box 482  
Washburn, WI 54891

### COMPLETION OF SLIP ASSIGNMENT TRANSFER REPORT

Date of Closing: March 22<sup>nd</sup>, 2024

Slip Description: Pier 3, Slip #116

Final Price: \$ 13,000

Terms:

Maintenance Fees Due by Buyer: \$ Paid in Full

Slip Rental Proceeds Due to Buyer: N/A

Registration Fees Paid by: Buyer

Seller: John V. & Lorrie L. Strecker

Buyer: Randolph J. Shaw & Bonnie A. Booth

Transfer Processed by: Washburn Marina

Copy of Recorded Transfer Provided to City on: March 28<sup>th</sup>, 2024

Greetings Washburn Harbor Commission:

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

Sincerely,

*Kate P. Johnson*

Kate Johnson  
Administrative Manager

**Harbor Pass Book - 2024**

<b>12/31/2023 Balance Carried Forward</b>	<b>\$493,290.58</b>
25-Jan Slip Transfer #45	100.00
Pearl Beach dock rent 2023	1,600.00
12-Jan Jan Fringe	-58.69
Scribble Software	-11,400.00
Washburn Marina	-1,672.51
Ritola	-2,537.50
Loffler	-5,511.99
31-Jan Interest	369.46
19-Feb February Office Fringe	-58.69
Washburn Harbor Towns Association	-250.00
Jolma Electric, llc	-403.86
January Payroll	-743.66
29-Feb Interest	333.16
11-Mar Wisconsin Commercial Ports Association	-250.00
Office Fringe	-58.69
February Payroll	-748.04
L & M Fleet Supply	-110.80
Ferguson Waterworks	-160.62
St's True Value Hardware	-62.94
Amazon	-507.25
Loan Payment	-42,845.26
29-Mar Dock Fees	1,310.40
Annual	50.00
Sales Tax	74.82
5-Apr Slips	25,814.88
Annual	900.00
Sales Tax	1,469.31
Slip #116 Transfer	100.00
9-Apr Slips	21,053.76
Annual	800.00
Sales Tax	1,201.92

**Balance as of 4/9/24****\$481,087.79** (Includes CD of \$305,951.51)

## Marina Operating Account 2024

<b>12/31/2023 Balance Carried Forward</b>		<b>237,349.82</b>
5-Jan	Deposit	39,266.89
5-Jan Ck# 1003	Washburn Marina	-20,165.00
12-Jan Ck# 1004	Washburn Marina	-20,165.00
12-Jan	Deposit	34,749.12
19-Jan Ck# 1005	Washburn Marina	-20,165.00
19-Jan	Deposit	34,319.17
20-Jan Ck# 1006	Washburn Marina	-20,165.00
	Sales Tax	-3,306.66
24-Jan	Deposit	15,391.62
31-Jan	Deposit	15,392.77
31-Jan	Interest	47.56
2-Feb Ck# 1007	Washburn Marina	-15,925.00
5-Feb	Deposit	13,277.82
9-Feb Ck# 1008	Washburn Marina	-15,925.00
15-Feb	Deposit	36,247.93
16-Feb Ck# 1009	Washburn Marina	-15,925.00
22-Feb Ck# 1010	Washburn Marina	-15,925.00
	Sales Tax	-4,103.94
22-Feb	Deposit	8,661.96
23-Feb	Deposit	1,076.63
29-Feb	Interest	46.73
1-Mar Ck# 1011	Washburn Marina	-15,150.00
8-Mar Ck# 1012	Washburn Marina	-15,150.00
8-Mar	Deposit	81,877.46
11-Mar	Deposit	21,606.02
15-Mar Ck# 1013	Washburn Marina	-15,150.00
22-Mar Ck# 1014	Washburn Marina	-17,444.08
22-Mar	Deposit	5,472.49
29-Mar	Deposit	8,998.82
1-Apr Ck#1015	Washburn Marina	-14,443.00
5-Apr Ck# 1016	Washburn Marina	-14,443.00
5-Apr	Deposit	22,833.19
8-Apr	Deposit	26,871.51
<b>Balance as of 4/11/2024</b>		<b>359,936.83</b>

**Washburn Marina**  
**Balance Sheet**  
As of February 29, 2024

	Feb 29, 24		
<b>ASSETS</b>		<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Checking/Savings</b>		<b>Current Liabilities</b>	
<b>1-1100 · Cash</b>		<b>Accounts Payable</b>	
1-1110 · Checking	12,523.69	2-1100 · Accounts Payable	1,960.66
1-1120 · Petty Cash	223.52	<b>Total Accounts Payable</b>	1,960.66
<b>Total 1-1100 · Cash</b>	12,747.21	<b>Credit Cards</b>	
<b>Total Checking/Savings</b>	12,747.21	2-1110 · Credit Card Payable	5,408.87
<b>Accounts Receivable</b>		<b>Total Credit Cards</b>	5,408.87
1-1200 · Accounts Receivable		<b>Other Current Liabilities</b>	
1-1210 · Billed Invoices	-28,686.97	<b>2-1300 · Payroll Liabilities</b>	
<b>Total 1-1200 · Accounts Receivable</b>	-28,686.97	2-1310 · Employee Health Benefits	351.76
<b>Total Accounts Receivable</b>	-28,686.97	2-1320 · Unemployment Comp Tax	1,255.68
<b>Other Current Assets</b>		2-1330 · State Withholding	1,300.84
<b>1-1300 · Ship Store Inventory</b>		<b>Total 2-1300 · Payroll Liabilities</b>	2,908.28
1-1311 · Clothing	169.56	<b>2-1400 · Tax Liabilities</b>	
1-1313 · Marine Supplies	53,706.37	2-1410 · Sales Tax Payable	2,200.36
1-1314 · Personal Items	2,083.71	<b>Total 2-1400 · Tax Liabilities</b>	2,200.36
1-1316 · Diesel Fuel	3,096.57	<b>2-1500 · Other Liabilities</b>	
1-1317 · Gasoline	4,781.25	<b>2-1520 · Deferred Unearned Revenue</b>	
<b>Total 1-1300 · Ship Store Inventory</b>	63,837.46	2-1521 · Slip Rent and Sales	200.00
1-1330 · Notes Receivable	4.06	2-1522 · Gift Certificates Outstanding	542.88
1-1340 · Prepaid Expenses	22,966.99	2-1523 · Haul Out, Storage, Launch	76,721.83
12000 · Undeposited Funds	76,729.64	<b>Total 2-1520 · Deferred Unearned Revenue</b>	77,464.71
<b>Total Other Current Assets</b>	163,538.15	2-1530 · Refundable Deposits	4,070.30
<b>Total Current Assets</b>	147,598.39	<b>Total 2-1500 · Other Liabilities</b>	81,535.01
<b>TOTAL ASSETS</b>	147,598.39	<b>Total Other Current Liabilities</b>	86,643.65
		<b>Total Current Liabilities</b>	94,013.18
		<b>Total Liabilities</b>	94,013.18
		<b>Equity</b>	
		3-3000 · Retained Earnings	71,630.38
		Net Income	-18,045.17
		<b>Total Equity</b>	53,585.21
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	147,598.39



## Washburn Marina Washburn Marina Budget vs. Actual February 2024

BUDGET V ACTUAL					Apr '23 - Feb 24			
	Feb 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Feb 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	3,483.22	2,500.00	983.22	139.33%	284,202.63	271,075.00	13,127.63	104.84%
4-2000 · Service Dept Income	30,841.82	51,121.00	-20,279.18	60.33%	748,963.38	708,643.00	40,320.38	105.69%
4-3000 · Ship Store Income	4,417.02	3,500.00	917.02	126.2%	193,176.92	207,430.00	-14,253.08	93.13%
<b>Total Income</b>	<b>38,742.06</b>	<b>57,121.00</b>	<b>-18,378.94</b>	<b>67.83%</b>	<b>1,226,342.93</b>	<b>1,187,148.00</b>	<b>39,194.93</b>	<b>103.3%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	16,246.57	17,767.00	-1,520.43	91.44%	270,609.06	225,922.00	44,687.06	119.78%
5-3000 · Ship Store COGS	2,790.10	2,275.00	515.10	122.64%	142,388.41	146,010.00	-3,621.59	97.52%
<b>Total COGS</b>	<b>19,036.67</b>	<b>20,042.00</b>	<b>-1,005.33</b>	<b>94.98%</b>	<b>412,997.47</b>	<b>371,932.00</b>	<b>41,065.47</b>	<b>111.04%</b>
<b>Gross Profit</b>	<b>19,705.39</b>	<b>37,079.00</b>	<b>-17,373.61</b>	<b>53.14%</b>	<b>813,345.46</b>	<b>815,216.00</b>	<b>-1,870.54</b>	<b>99.77%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	4,038.44	5,400.00	-1,361.56	74.79%	53,629.62	57,550.00	-3,920.38	93.19%
6-2000 · Service Dept Expenses	10,966.57	10,244.00	722.57	107.05%	108,756.48	124,028.00	-15,271.52	87.69%
6-3000 · Ship Store Expenses	3,541.51	3,836.00	-294.49	92.32%	69,512.19	72,793.00	-3,280.81	95.49%
6-4000 · General Expenses	21,253.69	24,175.00	-2,921.31	87.92%	276,219.75	303,136.00	-26,916.25	91.12%
<b>Total Expense</b>	<b>39,800.21</b>	<b>43,655.00</b>	<b>-3,854.79</b>	<b>91.17%</b>	<b>508,118.04</b>	<b>557,507.00</b>	<b>-49,388.96</b>	<b>91.14%</b>
<b>Net Ordinary Income</b>	<b>-20,094.82</b>	<b>-6,576.00</b>	<b>-13,518.82</b>	<b>305.58%</b>	<b>305,227.42</b>	<b>257,709.00</b>	<b>47,518.42</b>	<b>118.44%</b>
<b>Net Income</b>	<b>-20,094.82</b>	<b>-6,576.00</b>	<b>-13,518.82</b>	<b>305.58%</b>	<b>305,227.42</b>	<b>257,709.00</b>	<b>47,518.42</b>	<b>118.44%</b>

  

PREVIOUS YEAR COMPARISON					Apr '23 - Feb 24				Apr '22 - Feb 23			
	Feb 24	Feb 23	\$ Change	% Change	Apr '23 - Feb 24	Apr '22 - Feb 23	\$ Change	% Change	Apr '23 - Feb 24	Apr '22 - Feb 23	\$ Change	% Change
<b>Ordinary Income/Expense</b>												
<b>Income</b>												
4-1000 · Facility Income	3,483.22	2,496.48	986.74	39.53%	284,202.63	284,792.51	-589.88	-0.21%	284,202.63	284,792.51	-589.88	-0.21%
4-2000 · Service Dept Income	30,841.82	37,001.99	-6,160.17	-16.65%	748,963.38	704,202.39	44,760.99	6.36%	748,963.38	704,202.39	44,760.99	6.36%
4-3000 · Ship Store Income	4,417.02	1,045.07	3,371.95	322.65%	193,176.92	182,119.04	11,057.88	6.07%	193,176.92	182,119.04	11,057.88	6.07%
<b>Total Income</b>	<b>38,742.06</b>	<b>40,543.54</b>	<b>-1,801.48</b>	<b>-4.44%</b>	<b>1,226,342.93</b>	<b>1,171,113.94</b>	<b>55,228.99</b>	<b>4.72%</b>	<b>1,226,342.93</b>	<b>1,171,113.94</b>	<b>55,228.99</b>	<b>4.72%</b>
<b>Cost of Goods Sold</b>												
5-2000 · Service Dept COGS	16,246.57	14,364.99	1,881.58	13.1%	270,609.06	251,473.32	19,135.74	7.61%	270,609.06	251,473.32	19,135.74	7.61%
5-3000 · Ship Store COGS	2,790.10	801.59	1,988.51	248.07%	142,388.41	122,134.29	20,254.12	16.58%	142,388.41	122,134.29	20,254.12	16.58%
<b>Total COGS</b>	<b>19,036.67</b>	<b>15,166.58</b>	<b>3,870.09</b>	<b>25.52%</b>	<b>412,997.47</b>	<b>373,607.61</b>	<b>39,389.86</b>	<b>10.54%</b>	<b>412,997.47</b>	<b>373,607.61</b>	<b>39,389.86</b>	<b>10.54%</b>
<b>Gross Profit</b>	<b>19,705.39</b>	<b>25,376.96</b>	<b>-5,671.57</b>	<b>-22.35%</b>	<b>813,345.46</b>	<b>797,506.33</b>	<b>15,839.13</b>	<b>1.99%</b>	<b>813,345.46</b>	<b>797,506.33</b>	<b>15,839.13</b>	<b>1.99%</b>
<b>Expense</b>												
6-1000 · Facility Expenses	4,038.44	3,973.83	64.61	1.63%	53,629.62	51,603.25	2,026.37	3.93%	53,629.62	51,603.25	2,026.37	3.93%
6-2000 · Service Dept Expenses	10,966.57	9,393.14	1,573.43	16.75%	108,756.48	103,361.55	5,394.93	5.22%	108,756.48	103,361.55	5,394.93	5.22%
6-3000 · Ship Store Expenses	3,541.51	4,012.37	-470.86	-11.74%	69,512.19	51,602.46	17,909.73	34.71%	69,512.19	51,602.46	17,909.73	34.71%
6-4000 · General Expenses	21,253.69	24,532.38	-3,278.69	-13.37%	276,219.75	274,239.59	1,980.16	0.72%	276,219.75	274,239.59	1,980.16	0.72%
<b>Total Expense</b>	<b>39,800.21</b>	<b>41,911.72</b>	<b>-2,111.51</b>	<b>-5.04%</b>	<b>508,118.04</b>	<b>480,806.85</b>	<b>27,311.19</b>	<b>5.68%</b>	<b>508,118.04</b>	<b>480,806.85</b>	<b>27,311.19</b>	<b>5.68%</b>
<b>Net Ordinary Income</b>	<b>-20,094.82</b>	<b>-16,534.76</b>	<b>-3,560.06</b>	<b>-21.53%</b>	<b>305,227.42</b>	<b>316,699.48</b>	<b>-11,472.06</b>	<b>-3.62%</b>	<b>305,227.42</b>	<b>316,699.48</b>	<b>-11,472.06</b>	<b>-3.62%</b>
<b>Net Income</b>	<b>-20,094.82</b>	<b>-16,534.76</b>	<b>-3,560.06</b>	<b>-21.53%</b>	<b>305,227.42</b>	<b>316,699.48</b>	<b>-11,472.06</b>	<b>-3.62%</b>	<b>305,227.42</b>	<b>316,699.48</b>	<b>-11,472.06</b>	<b>-3.62%</b>

## Washburn Marina Washburn Marina Budget vs. Actual February 2024

BUDGET V ACTUAL	Feb 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Feb 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	1,188.51	0.00	1,188.51	100.0%	156,371.93	147,500.00	8,871.93	106.02%
4-1200 · Off-Season	2,325.00	2,500.00	-175.00	93.0%	123,039.10	118,575.00	4,464.10	103.77%
4-1400 · Misc Services	-30.29	0.00	-30.29	100.0%	4,791.60	5,000.00	-208.40	95.83%
<b>Total 4-1000 · Facility Income</b>	<b>3,483.22</b>	<b>2,500.00</b>	<b>983.22</b>	<b>139.33%</b>	<b>284,202.63</b>	<b>271,075.00</b>	<b>13,127.63</b>	<b>104.84%</b>
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	4,885.00	11,992.00	-7,107.00	40.74%	63,385.00	103,878.00	-40,493.00	61.02%
4-2112 · Fiberglass-Woodwork	16,610.00	18,386.00	-1,776.00	90.34%	176,944.01	152,502.00	24,442.01	116.03%
4-2113 · Mechanical	6,060.00	7,994.00	-1,934.00	75.81%	175,132.21	129,731.00	45,401.21	135.0%
4-2114 · Rigging	30.00	1,599.00	-1,569.00	1.88%	16,160.00	22,331.00	-6,171.00	72.37%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	129,662.29	126,505.00	3,157.29	102.5%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	18,418.75	24,096.00	-5,677.25	76.44%
<b>Total 4-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>148,081.04</b>	<b>150,601.00</b>	<b>-2,519.96</b>	<b>98.33%</b>
<b>Total 4-2100 · Labor</b>	<b>27,585.00</b>	<b>39,971.00</b>	<b>-12,386.00</b>	<b>69.01%</b>	<b>579,702.26</b>	<b>559,043.00</b>	<b>20,659.26</b>	<b>103.7%</b>
<b>4-2200 · Materials</b>	<b>3,222.90</b>	<b>11,000.00</b>	<b>-7,777.10</b>	<b>29.3%</b>	<b>108,454.50</b>	<b>105,500.00</b>	<b>2,954.50</b>	<b>102.8%</b>
<b>4-2300 · Contract Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>38,429.89</b>	<b>25,000.00</b>	<b>13,429.89</b>	<b>153.72%</b>
<b>4-2400 · Misc Charges</b>	<b>33.92</b>	<b>250.00</b>	<b>-216.08</b>	<b>13.57%</b>	<b>22,376.73</b>	<b>20,000.00</b>	<b>2,376.73</b>	<b>111.88%</b>
<b>4-2500 · Credit/Refunds</b>	<b>0.00</b>	<b>-100.00</b>	<b>100.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>-900.00</b>	<b>900.00</b>	<b>0.0%</b>
<b>Total 4-2000 · Service Dept Income</b>	<b>30,841.82</b>	<b>51,121.00</b>	<b>-20,279.18</b>	<b>60.33%</b>	<b>748,963.38</b>	<b>708,643.00</b>	<b>40,320.38</b>	<b>105.69%</b>
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	52.27	0.00	52.27	100.0%	3,184.60	3,150.00	34.60	101.1%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,450.69	1,350.00	100.69	107.46%
4-3130 · Marine Supplies	3,259.29	3,500.00	-240.71	93.12%	90,356.63	101,500.00	-11,143.37	89.02%
4-3140 · Personal Items	27.97	0.00	27.97	100.0%	4,270.12	5,200.00	-929.88	82.12%
4-3150 · Special Orders	1,077.49	0.00	1,077.49	100.0%	29,362.24	26,500.00	2,862.24	110.8%
<b>Total 4-3100 · Store Sales</b>	<b>4,417.02</b>	<b>3,500.00</b>	<b>917.02</b>	<b>126.2%</b>	<b>128,624.28</b>	<b>137,700.00</b>	<b>-9,075.72</b>	<b>93.41%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	15,590.74	15,500.00	90.74	100.59%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	47,093.30	52,000.00	-4,906.70	90.56%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,868.60	2,230.00	-361.40	83.79%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>64,552.64</b>	<b>69,730.00</b>	<b>-5,177.36</b>	<b>92.58%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>4,417.02</b>	<b>3,500.00</b>	<b>917.02</b>	<b>126.2%</b>	<b>193,176.92</b>	<b>207,430.00</b>	<b>-14,253.08</b>	<b>93.13%</b>
<b>Total Income</b>	<b>38,742.06</b>	<b>57,121.00</b>	<b>-18,378.94</b>	<b>67.83%</b>	<b>1,226,342.93</b>	<b>1,187,148.00</b>	<b>39,194.93</b>	<b>103.3%</b>
<b>Cost of Goods Sold</b>								
<b>5-2000 · Service Dept COGS</b>								
<b>5-2100 · Labor</b>								
<b>5-2110 · Billable Hourly Labor</b>								

## Washburn Marina Washburn Marina Budget vs. Actual February 2024

BUDGET V ACTUAL					Apr '23 - Feb 24			
	Feb 24	Budget	\$ Over Budget	% of Budget	Budget	\$ Over Budget	% of Budget	
5-2111 · Electrical-Plumbing	3,149.95	2,416.00	733.95	130.38%	18,972.93	19,496.00	-523.07	97.32%
5-2112 · Fiberglass-Woodworking	9,990.42	4,229.00	5,761.42	236.24%	59,719.48	44,843.00	14,876.48	133.18%
5-2113 · Mechanical	554.13	2,618.00	-2,063.87	21.17%	36,223.21	28,330.00	7,893.21	127.86%
5-2114 · Rigging	0.00	402.00	-402.00	0.0%	2,957.13	5,016.00	-2,058.87	58.95%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>13,694.50</b>	<b>9,665.00</b>	<b>4,029.50</b>	<b>141.69%</b>	<b>117,872.75</b>	<b>97,685.00</b>	<b>20,187.75</b>	<b>120.67%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	33,543.21	25,714.00	7,829.21	130.45%
5-2122 · Other	0.00	402.00	-402.00	0.0%	1,552.01	6,173.00	-4,620.99	25.14%
<b>Total 5-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>402.00</b>	<b>-402.00</b>	<b>0.0%</b>	<b>35,095.22</b>	<b>31,887.00</b>	<b>3,208.22</b>	<b>110.06%</b>
<b>Total 5-2100 · Labor</b>	<b>13,694.50</b>	<b>10,067.00</b>	<b>3,627.50</b>	<b>136.03%</b>	<b>152,967.97</b>	<b>129,572.00</b>	<b>23,395.97</b>	<b>118.06%</b>
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	36,054.69	22,500.00	13,554.69	160.24%
5-2300 · Materials	2,552.07	7,700.00	-5,147.93	33.14%	81,586.40	73,850.00	7,736.40	110.48%
<b>Total 5-2000 · Service Dept COGS</b>	<b>16,246.57</b>	<b>17,767.00</b>	<b>-1,520.43</b>	<b>91.44%</b>	<b>270,609.06</b>	<b>225,922.00</b>	<b>44,687.06</b>	<b>119.78%</b>
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	62.19	0.00	62.19	100.0%	2,337.23	2,520.00	-182.77	92.75%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	1,141.02	1,013.00	128.02	112.64%
5-3130 · Marine Supplies	1,946.08	2,275.00	-328.92	85.54%	63,729.79	65,975.00	-2,245.21	96.6%
5-3140 · Personal Items	15.14	0.00	15.14	100.0%	2,238.15	3,952.00	-1,713.85	56.63%
5-3150 · Special Orders	766.69	0.00	766.69	100.0%	26,638.89	18,550.00	8,088.89	143.61%
<b>Total 5-3100 · Store Sales</b>	<b>2,790.10</b>	<b>2,275.00</b>	<b>515.10</b>	<b>122.64%</b>	<b>96,085.08</b>	<b>92,010.00</b>	<b>4,075.08</b>	<b>104.43%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	12,188.83	12,400.00	-211.17	98.3%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	34,114.50	41,600.00	-7,485.50	82.01%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>46,303.33</b>	<b>54,000.00</b>	<b>-7,696.67</b>	<b>85.75%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>2,790.10</b>	<b>2,275.00</b>	<b>515.10</b>	<b>122.64%</b>	<b>142,388.41</b>	<b>146,010.00</b>	<b>-3,621.59</b>	<b>97.52%</b>
<b>Total COGS</b>	<b>19,036.67</b>	<b>20,042.00</b>	<b>-1,005.33</b>	<b>94.98%</b>	<b>412,997.47</b>	<b>371,932.00</b>	<b>41,065.47</b>	<b>111.04%</b>
<b>Gross Profit</b>	<b>19,705.39</b>	<b>37,079.00</b>	<b>-17,373.61</b>	<b>53.14%</b>	<b>813,345.46</b>	<b>815,216.00</b>	<b>-1,870.54</b>	<b>99.77%</b>
<b>Expense</b>								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	218.22	500.00	-281.78	43.64%	12,518.55	11,900.00	618.55	105.2%
6-1120 · Buildings/Grounds	1,658.74	3,000.00	-1,341.26	55.29%	16,238.60	22,700.00	-6,461.40	71.54%
<b>Total 6-1100 · Utilities</b>	<b>1,876.96</b>	<b>3,500.00</b>	<b>-1,623.04</b>	<b>53.63%</b>	<b>28,757.15</b>	<b>34,600.00</b>	<b>-5,842.85</b>	<b>83.11%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	0.00	0.00	0.00	0.0%	4,535.45	3,050.00	1,485.45	148.7%
6-1220 · Buildings/Grounds	2,161.48	1,400.00	761.48	154.39%	20,337.02	14,400.00	5,937.02	141.23%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>2,161.48</b>	<b>1,400.00</b>	<b>761.48</b>	<b>154.39%</b>	<b>24,872.47</b>	<b>17,450.00</b>	<b>7,422.47</b>	<b>142.54%</b>
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	5,500.00	-5,500.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>4,038.44</b>	<b>5,400.00</b>	<b>-1,361.56</b>	<b>74.79%</b>	<b>53,629.62</b>	<b>57,550.00</b>	<b>-3,920.38</b>	<b>93.19%</b>
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**February 2024**

BUDGET V ACTUAL					Apr '23 - Feb 24			
	Feb 24	Budget	\$ Over Budget	% of Budget	Feb 24	Budget	\$ Over Budget	% of Budget
<b>6-2110 · Non-Billable Salary &amp; Wages</b>								
6-2111 · Administrative	3,634.73	2,537.00	1,097.73	143.27%	37,502.27	37,936.00	-433.73	98.86%
6-2112 · Warranty/Credit	0.00	362.00	-362.00	0.0%	5,633.41	5,419.00	214.41	103.96%
6-2113 · General Maintenance	854.27	724.00	130.27	117.99%	4,546.83	10,839.00	-6,292.17	41.95%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,489.00</b>	<b>3,623.00</b>	<b>866.00</b>	<b>123.9%</b>	<b>47,682.51</b>	<b>54,194.00</b>	<b>-6,511.49</b>	<b>87.99%</b>
6-2120 · FICA/Medicare	1,417.92	1,431.00	-13.08	99.09%	16,490.38	17,173.00	-682.62	96.03%
6-2130 · Unemployment Compensation	226.82	500.00	-273.18	45.36%	1,623.09	1,810.00	-186.91	89.67%
6-2140 · Workers Compensation	691.22	559.00	132.22	123.65%	5,992.34	6,149.00	-156.66	97.45%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>6,824.96</b>	<b>6,113.00</b>	<b>711.96</b>	<b>111.65%</b>	<b>71,788.32</b>	<b>79,326.00</b>	<b>-7,537.68</b>	<b>90.5%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	5,319.60	5,561.00	-241.40	95.66%
6-2220 · Personal Time Compensation	351.60	649.00	-297.40	54.18%	8,021.00	7,139.00	882.00	112.36%
6-2230 · Health Insurance	557.80	525.00	32.80	106.25%	3,951.60	5,775.00	-1,823.40	68.43%
6-2240 · Retirement Plan	229.03	340.00	-110.97	67.36%	3,552.78	3,740.00	-187.22	94.99%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,138.43</b>	<b>1,514.00</b>	<b>-375.57</b>	<b>75.19%</b>	<b>20,844.98</b>	<b>22,215.00</b>	<b>-1,370.02</b>	<b>93.83%</b>
6-2310 · Education & Training	16.60	1,167.00	-1,150.40	1.42%	565.35	3,837.00	-3,271.65	14.73%
6-2320 · Equipment Maintenance	2,144.92	525.00	1,619.92	408.56%	7,490.53	5,775.00	1,715.53	129.71%
6-2330 · Freight & Shipping	96.38	275.00	-178.62	35.05%	3,905.94	3,025.00	880.94	129.12%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	2,507.75	800.00	1,707.75	313.47%
6-2350 · Small Tools	1,029.16	400.00	629.16	257.29%	3,800.43	4,400.00	-599.57	86.37%
6-2360 · Supplies	-610.72	0.00	-610.72	100.0%	-7,715.47	0.00	-7,715.47	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	288.73	250.00	38.73	115.49%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	1,702.01	1,650.00	52.01	103.15%
6-2390 · Utilities	104.87	100.00	4.87	104.87%	1,149.17	1,100.00	49.17	104.47%
6-2400 · Warranty Parts	221.97	150.00	71.97	147.98%	2,428.74	1,650.00	778.74	147.2%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>10,966.57</b>	<b>10,244.00</b>	<b>722.57</b>	<b>107.05%</b>	<b>108,756.48</b>	<b>124,028.00</b>	<b>-15,271.52</b>	<b>87.69%</b>
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	2,397.13	2,386.00	11.13	100.47%	49,859.12	50,958.00	-1,098.88	97.84%
6-3120 · FICA/Medicare	183.38	183.00	0.38	100.21%	4,459.94	3,900.00	559.94	114.36%
6-3130 · Unemployment Compensation	29.34	75.00	-45.66	39.12%	345.48	570.00	-224.52	60.61%
6-3140 · Workers Compensation	89.39	229.00	-139.61	39.04%	1,196.45	2,519.00	-1,322.55	47.5%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>2,699.24</b>	<b>2,873.00</b>	<b>-173.76</b>	<b>93.95%</b>	<b>55,860.99</b>	<b>57,947.00</b>	<b>-2,086.01</b>	<b>96.4%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,836.00	1,035.00	801.00	177.39%
6-3220 · Personal Time Compensation	0.00	125.00	-125.00	0.0%	1,012.50	1,375.00	-362.50	73.64%
6-3230 · Health Insurance	557.80	525.00	32.80	106.25%	5,433.45	5,775.00	-341.55	94.09%
6-3240 · Retirement Plan	96.60	68.00	28.60	142.06%	650.33	816.00	-165.67	79.7%
<b>Total 6-3200 · Employee Benefits</b>	<b>654.40</b>	<b>718.00</b>	<b>-63.60</b>	<b>91.14%</b>	<b>8,932.28</b>	<b>9,001.00</b>	<b>-68.72</b>	<b>99.24%</b>
6-3300 · Education & Training	16.60	0.00	16.60	100.0%	241.60	1,000.00	-758.40	24.16%
6-3310 · Equipment/Maintenance	0.00	30.00	-30.00	0.0%	1,069.97	330.00	739.97	324.23%
6-3320 · Freight/Shipping	11.92	50.00	-38.08	23.84%	819.57	1,800.00	-980.43	45.53%

## Washburn Marina Washburn Marina Budget vs. Actual February 2024

BUDGET V ACTUAL					Apr '23 - Feb 24			
	Feb 24	Budget	\$ Over Budget	% of Budget	Feb 24	Budget	\$ Over Budget	% of Budget
6-3330 · Supplies	54.48	65.00	-10.52	83.82%	819.80	715.00	104.80	114.66%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	129.39	300.00	-170.61	43.13%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	470.85	600.00	-129.15	78.48%
6-3360 · Utilities	104.87	100.00	4.87	104.87%	1,149.25	1,100.00	49.25	104.48%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	18.49	0.00	18.49	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>3,541.51</b>	<b>3,836.00</b>	<b>-294.49</b>	<b>92.32%</b>	<b>69,512.19</b>	<b>72,793.00</b>	<b>-3,280.81</b>	<b>95.49%</b>
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	10,797.65	10,651.00	146.65	101.38%	127,777.02	126,521.00	1,256.02	100.99%
6-4120 · Repair/Maintenance Wages	2,547.04	2,931.00	-383.96	86.9%	37,172.39	47,132.00	-9,959.61	78.87%
6-4130 · FICA/Medicare	1,049.05	1,089.00	-39.95	96.33%	12,550.91	14,078.00	-1,527.09	89.15%
6-4140 · Unemployment Compensation	167.82	235.00	-67.18	71.41%	914.23	1,170.00	-255.77	78.14%
6-4150 · Workers Compensation	511.39	450.00	61.39	113.64%	4,771.21	4,950.00	-178.79	96.39%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>15,072.95</b>	<b>15,356.00</b>	<b>-283.05</b>	<b>98.16%</b>	<b>183,185.76</b>	<b>193,851.00</b>	<b>-10,665.24</b>	<b>94.5%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	2,944.71	1,619.00	1,325.71	181.88%
6-4220 · Personal Time Compensation	368.40	325.00	43.40	113.35%	5,340.84	3,575.00	1,765.84	149.39%
6-4230 · Health Insurance	1,366.70	2,105.00	-738.30	64.93%	12,028.70	23,155.00	-11,126.30	51.95%
6-4240 · Retirement Plan	444.04	427.00	17.04	103.99%	4,889.92	5,123.00	-233.08	95.45%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,179.14</b>	<b>2,857.00</b>	<b>-677.86</b>	<b>76.27%</b>	<b>25,204.17</b>	<b>33,472.00</b>	<b>-8,267.83</b>	<b>75.3%</b>
<b>6-4300 · Advertising &amp; Marketing</b>								
6-4310 · Contract Services	80.17	40.00	40.17	200.43%	606.15	440.00	166.15	137.76%
6-4320 · Donations	52.27	0.00	52.27	100.0%	1,541.93	1,400.00	141.93	110.14%
6-4330 · Education & Training	16.60	167.00	-150.40	9.94%	565.35	3,278.00	-2,712.65	17.25%
6-4340 · Equipmt/Furnish/Sm Tools/M	0.00	25.00	-25.00	0.0%	481.97	275.00	206.97	175.26%
6-4350 · Insurance	2,080.17	2,100.00	-19.83	99.06%	22,061.37	23,100.00	-1,038.63	95.5%
6-4370 · License/Permit/Fee/Dues/Sub	40.00	250.00	-210.00	16.0%	4,069.43	3,475.00	594.43	117.11%
6-4380 · Office Supplies/Postage	107.87	175.00	-67.13	61.64%	1,795.88	1,925.00	-129.12	93.29%
6-4390 · Professional Services	0.00	1,000.00	-1,000.00	0.0%	3,115.00	5,200.00	-2,085.00	59.9%
6-4400 · Service Charges	1,133.64	1,500.00	-366.36	75.58%	19,081.40	22,300.00	-3,218.60	85.57%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	559.56	1,100.00	-540.44	50.87%
6-4420 · Travel/Lodging/Miles	0.00	25.00	-25.00	0.0%	836.08	1,050.00	-213.92	79.63%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	427.20	400.00	27.20	106.8%
6-4440 · Utilities	266.33	265.00	1.33	100.5%	2,957.26	2,915.00	42.26	101.45%
6-4450 · Misc Expenses	188.57	100.00	88.57	188.57%	1,926.99	1,100.00	826.99	175.18%
6-4460 · Purchases Discount	-35.26	-50.00	14.74	70.52%	-513.53	-550.00	36.47	93.37%
<b>Total 6-4000 · General Expenses</b>	<b>21,253.69</b>	<b>24,175.00</b>	<b>-2,921.31</b>	<b>87.92%</b>	<b>276,219.75</b>	<b>303,136.00</b>	<b>-26,916.25</b>	<b>91.12%</b>
<b>Total Expense</b>	<b>39,800.21</b>	<b>43,655.00</b>	<b>-3,854.79</b>	<b>91.17%</b>	<b>508,118.04</b>	<b>557,507.00</b>	<b>-49,388.96</b>	<b>91.14%</b>
<b>Net Ordinary Income</b>	<b>-20,094.82</b>	<b>-6,576.00</b>	<b>-13,518.82</b>	<b>305.58%</b>	<b>305,227.42</b>	<b>257,709.00</b>	<b>47,518.42</b>	<b>118.44%</b>
<b>Net Income</b>	<b>-20,094.82</b>	<b>-6,576.00</b>	<b>-13,518.82</b>	<b>305.58%</b>	<b>305,227.42</b>	<b>257,709.00</b>	<b>47,518.42</b>	<b>118.44%</b>

## Washburn Marina Facilities Budget vs. Actual February 2024

BUDGET V ACTUAL					Apr '23 -			
	Feb 24	Budget	\$ Over Budget	% of Budget	Feb 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	1,188.51	0.00	1,188.51	100.0%	156,371.93	147,500.00	8,871.93	106.02%
4-1200 · Off-Season	2,325.00	2,500.00	-175.00	93.0%	123,039.10	118,575.00	4,464.10	103.77%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	144,317.36	144,317.00	0.36	100.0%
4-1400 · Misc Services	-30.29	0.00	-30.29	100.0%	4,791.60	5,000.00	-208.40	95.83%
<b>Total 4-1000 · Facility Income</b>	<b>3,483.22</b>	<b>2,500.00</b>	<b>983.22</b>	<b>139.33%</b>	<b>428,519.99</b>	<b>415,392.00</b>	<b>13,127.99</b>	<b>103.16%</b>
<b>Total Income</b>	<b>3,483.22</b>	<b>2,500.00</b>	<b>983.22</b>	<b>139.33%</b>	<b>428,519.99</b>	<b>415,392.00</b>	<b>13,127.99</b>	<b>103.16%</b>
<b>Gross Profit</b>	<b>3,483.22</b>	<b>2,500.00</b>	<b>983.22</b>	<b>139.33%</b>	<b>428,519.99</b>	<b>415,392.00</b>	<b>13,127.99</b>	<b>103.16%</b>
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	218.22	500.00	-281.78	43.64%	12,518.55	11,900.00	618.55	105.2%
6-1120 · Buildings/Grounds	1,658.74	3,000.00	-1,341.26	55.29%	16,238.60	22,700.00	-6,461.40	71.54%
<b>Total 6-1100 · Utilities</b>	<b>1,876.96</b>	<b>3,500.00</b>	<b>-1,623.04</b>	<b>53.63%</b>	<b>28,757.15</b>	<b>34,600.00</b>	<b>-5,842.85</b>	<b>83.11%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	0.00	0.00	0.00	0.0%	4,535.45	3,050.00	1,485.45	148.7%
6-1220 · Buildings/Grounds	2,161.48	1,400.00	761.48	154.39%	20,337.02	14,400.00	5,937.02	141.23%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>2,161.48</b>	<b>1,400.00</b>	<b>761.48</b>	<b>154.39%</b>	<b>24,872.47</b>	<b>17,450.00</b>	<b>7,422.47</b>	<b>142.54%</b>
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	5,500.00	-5,500.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>4,038.44</b>	<b>5,400.00</b>	<b>-1,361.56</b>	<b>74.79%</b>	<b>53,629.62</b>	<b>57,550.00</b>	<b>-3,920.38</b>	<b>93.19%</b>
<b>Total Expense</b>	<b>4,038.44</b>	<b>5,400.00</b>	<b>-1,361.56</b>	<b>74.79%</b>	<b>53,629.62</b>	<b>57,550.00</b>	<b>-3,920.38</b>	<b>93.19%</b>
<b>Net Ordinary Income</b>	<b>-555.22</b>	<b>-2,900.00</b>	<b>2,344.78</b>	<b>19.15%</b>	<b>374,890.37</b>	<b>357,842.00</b>	<b>17,048.37</b>	<b>104.76%</b>
<b>Net Income</b>	<b>-555.22</b>	<b>-2,900.00</b>	<b>2,344.78</b>	<b>19.15%</b>	<b>374,890.37</b>	<b>357,842.00</b>	<b>17,048.37</b>	<b>104.76%</b>
<hr/>								
<b>PREVIOUS YEAR COMPARISON</b>	<b>Feb 24</b>	<b>Feb 23</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Apr '23 - Feb 24</b>	<b>Apr '22 - Feb 23</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Ordinary Income/Expense</b>								
Income								
4-1000 · Facility Income	3,483.22	2,496.48	986.74	39.53%	428,519.99	425,027.31	3,492.68	0.82%
<b>Total Income</b>	<b>3,483.22</b>	<b>2,496.48</b>	<b>986.74</b>	<b>39.53%</b>	<b>428,519.99</b>	<b>425,027.31</b>	<b>3,492.68</b>	<b>0.82%</b>
<b>Gross Profit</b>	<b>3,483.22</b>	<b>2,496.48</b>	<b>986.74</b>	<b>39.53%</b>	<b>428,519.99</b>	<b>425,027.31</b>	<b>3,492.68</b>	<b>0.82%</b>
Expense								
6-1000 · Facility Expenses	4,038.44	3,973.83	64.61	1.63%	53,629.62	51,603.25	2,026.37	3.93%
<b>Total Expense</b>	<b>4,038.44</b>	<b>3,973.83</b>	<b>64.61</b>	<b>1.63%</b>	<b>53,629.62</b>	<b>51,603.25</b>	<b>2,026.37</b>	<b>3.93%</b>
<b>Net Ordinary Income</b>	<b>-555.22</b>	<b>-1,477.35</b>	<b>922.13</b>	<b>62.42%</b>	<b>374,890.37</b>	<b>373,424.06</b>	<b>1,466.31</b>	<b>0.39%</b>
<b>Net Income</b>	<b>-555.22</b>	<b>-1,477.35</b>	<b>922.13</b>	<b>62.42%</b>	<b>374,890.37</b>	<b>373,424.06</b>	<b>1,466.31</b>	<b>0.39%</b>

## Washburn Marina Service Department Budget vs. Actual February 2024

BUDGET V ACTUAL	February 2024				Apr '23 - February 24			
	Feb 24	Budget	\$ Over Budget	% of Budget	Feb 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	4,885.00	11,992.00	-7,107.00	40.74%	63,385.00	103,878.00	-40,493.00	61.02%
4-2112 · Fiberglass-Woodwork	16,610.00	18,386.00	-1,776.00	90.34%	176,944.01	152,502.00	24,442.01	116.03%
4-2113 · Mechanical	6,060.00	7,994.00	-1,934.00	75.81%	175,132.21	129,731.00	45,401.21	135.0%
4-2114 · Rigging	30.00	1,599.00	-1,569.00	1.88%	16,160.00	22,331.00	-6,171.00	72.37%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	129,662.29	126,505.00	3,157.29	102.5%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	18,418.75	24,096.00	-5,677.25	76.44%
<b>Total 4-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>148,081.04</b>	<b>150,601.00</b>	<b>-2,519.96</b>	<b>98.33%</b>
<b>Total 4-2100 · Labor</b>	<b>27,585.00</b>	<b>39,971.00</b>	<b>-12,386.00</b>	<b>69.01%</b>	<b>579,702.26</b>	<b>559,043.00</b>	<b>20,659.26</b>	<b>103.7%</b>
<b>4-2200 · Materials</b>	<b>3,222.90</b>	<b>11,000.00</b>	<b>-7,777.10</b>	<b>29.3%</b>	<b>108,454.50</b>	<b>105,500.00</b>	<b>2,954.50</b>	<b>102.8%</b>
<b>4-2300 · Contract Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>38,429.89</b>	<b>25,000.00</b>	<b>13,429.89</b>	<b>153.72%</b>
<b>4-2400 · Misc Charges</b>	<b>33.92</b>	<b>250.00</b>	<b>-216.08</b>	<b>13.57%</b>	<b>22,376.73</b>	<b>20,000.00</b>	<b>2,376.73</b>	<b>111.88%</b>
<b>4-2500 · Credit/Refunds</b>	<b>0.00</b>	<b>-100.00</b>	<b>100.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>-900.00</b>	<b>900.00</b>	<b>0.0%</b>
<b>Total 4-2000 · Service Dept Income</b>	<b>30,841.82</b>	<b>51,121.00</b>	<b>-20,279.18</b>	<b>60.33%</b>	<b>748,963.38</b>	<b>708,643.00</b>	<b>40,320.38</b>	<b>105.69%</b>
<b>Total Income</b>	<b>30,841.82</b>	<b>51,121.00</b>	<b>-20,279.18</b>	<b>60.33%</b>	<b>748,963.38</b>	<b>708,643.00</b>	<b>40,320.38</b>	<b>105.69%</b>
<b>Cost of Goods Sold</b>								
<b>5-2000 · Service Dept COGS</b>								
<b>5-2100 · Labor</b>								
<b>5-2110 · Billable Hourly Labor</b>								
5-2111 · Electrical-Plumbing	3,149.95	2,416.00	733.95	130.38%	18,972.93	19,496.00	-523.07	97.32%
5-2112 · Fiberglass-Woodworking	9,990.42	4,229.00	5,761.42	236.24%	59,719.48	44,843.00	14,876.48	133.18%
5-2113 · Mechanical	554.13	2,618.00	-2,063.87	21.17%	36,223.21	28,330.00	7,893.21	127.86%
5-2114 · Rigging	0.00	402.00	-402.00	0.0%	2,957.13	5,016.00	-2,058.87	58.95%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>13,694.50</b>	<b>9,665.00</b>	<b>4,029.50</b>	<b>141.69%</b>	<b>117,872.75</b>	<b>97,685.00</b>	<b>20,187.75</b>	<b>120.67%</b>
<b>5-2120 · Unit Billed Services</b>								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	33,543.21	25,714.00	7,829.21	130.45%
5-2122 · Other	0.00	402.00	-402.00	0.0%	1,552.01	6,173.00	-4,620.99	25.14%
<b>Total 5-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>402.00</b>	<b>-402.00</b>	<b>0.0%</b>	<b>35,095.22</b>	<b>31,887.00</b>	<b>3,208.22</b>	<b>110.06%</b>
<b>Total 5-2100 · Labor</b>	<b>13,694.50</b>	<b>10,067.00</b>	<b>3,627.50</b>	<b>136.03%</b>	<b>152,967.97</b>	<b>129,572.00</b>	<b>23,395.97</b>	<b>118.06%</b>
<b>5-2200 · Subcontract Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>36,054.69</b>	<b>22,500.00</b>	<b>13,554.69</b>	<b>160.24%</b>
<b>5-2300 · Materials</b>	<b>2,552.07</b>	<b>7,700.00</b>	<b>-5,147.93</b>	<b>33.14%</b>	<b>81,586.40</b>	<b>73,850.00</b>	<b>7,736.40</b>	<b>110.48%</b>
<b>Total 5-2000 · Service Dept COGS</b>	<b>16,246.57</b>	<b>17,767.00</b>	<b>-1,520.43</b>	<b>91.44%</b>	<b>270,609.06</b>	<b>225,922.00</b>	<b>44,687.06</b>	<b>119.78%</b>
<b>Total COGS</b>	<b>16,246.57</b>	<b>17,767.00</b>	<b>-1,520.43</b>	<b>91.44%</b>	<b>270,609.06</b>	<b>225,922.00</b>	<b>44,687.06</b>	<b>119.78%</b>
<b>Gross Profit</b>	<b>14,595.25</b>	<b>33,354.00</b>	<b>-18,758.75</b>	<b>43.76%</b>	<b>478,354.32</b>	<b>482,721.00</b>	<b>-4,366.68</b>	<b>99.1%</b>
<b>Expense</b>								
<b>6-2000 · Service Dept Expenses</b>								
<b>6-2100 · Non-Billable Wages &amp; Taxes</b>								
<b>6-2110 · Non-Billable Salary &amp; Wages</b>								
6-2111 · Administrative	3,634.73	2,537.00	1,097.73	143.27%	37,502.27	37,936.00	-433.73	98.86%
6-2112 · Warranty/Credit	0.00	362.00	-362.00	0.0%	5,633.41	5,419.00	214.41	103.96%

## Washburn Marina Service Department Budget vs. Actual February 2024

BUDGET V ACTUAL	Feb 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Feb 24	Budget	\$ Over Budget	% of Budget
	6-2113 · General Maintenance	854.27	724.00	130.27	117.99%	4,546.83	10,839.00	-6,292.17
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,489.00</b>	<b>3,623.00</b>	<b>866.00</b>	<b>123.9%</b>	<b>47,682.51</b>	<b>54,194.00</b>	<b>-6,511.49</b>	<b>87.99%</b>
6-2120 · FICA/Medicare	1,417.92	1,431.00	-13.08	99.09%	16,490.38	17,173.00	-682.62	96.03%
6-2130 · Unemployment Compensation	226.82	500.00	-273.18	45.36%	1,623.09	1,810.00	-186.91	89.67%
6-2140 · Workers Compensation	691.22	559.00	132.22	123.65%	5,992.34	6,149.00	-156.66	97.45%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>6,824.96</b>	<b>6,113.00</b>	<b>711.96</b>	<b>111.65%</b>	<b>71,788.32</b>	<b>79,326.00</b>	<b>-7,537.68</b>	<b>90.5%</b>
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	5,319.60	5,561.00	-241.40	95.66%
6-2220 · Personal Time Compensation	351.60	649.00	-297.40	54.18%	8,021.00	7,139.00	882.00	112.36%
6-2230 · Health Insurance	557.80	525.00	32.80	106.25%	3,951.60	5,775.00	-1,823.40	68.43%
6-2240 · Retirement Plan	229.03	340.00	-110.97	67.36%	3,552.78	3,740.00	-187.22	94.99%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,138.43</b>	<b>1,514.00</b>	<b>-375.57</b>	<b>75.19%</b>	<b>20,844.98</b>	<b>22,215.00</b>	<b>-1,370.02</b>	<b>93.83%</b>
6-2310 · Education & Training	16.60	1,167.00	-1,150.40	1.42%	565.35	3,837.00	-3,271.65	14.73%
6-2320 · Equipment Maintenance	2,144.92	525.00	1,619.92	408.56%	7,490.53	5,775.00	1,715.53	129.71%
6-2330 · Freight & Shipping	96.38	275.00	-178.62	35.05%	3,905.94	3,025.00	880.94	129.12%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	2,507.75	800.00	1,707.75	313.47%
6-2350 · Small Tools	1,029.16	400.00	629.16	257.29%	3,800.43	4,400.00	-599.57	86.37%
6-2360 · Supplies	-610.72	0.00	-610.72	100.0%	-7,715.47	0.00	-7,715.47	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	288.73	250.00	38.73	115.49%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	1,702.01	1,650.00	52.01	103.15%
6-2390 · Utilities	104.87	100.00	4.87	104.87%	1,149.17	1,100.00	49.17	104.47%
6-2400 · Warranty Parts	221.97	150.00	71.97	147.98%	2,428.74	1,650.00	778.74	147.2%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>10,966.57</b>	<b>10,244.00</b>	<b>722.57</b>	<b>107.05%</b>	<b>108,756.48</b>	<b>124,028.00</b>	<b>-15,271.52</b>	<b>87.69%</b>
<b>Total Expense</b>	<b>10,966.57</b>	<b>10,244.00</b>	<b>722.57</b>	<b>107.05%</b>	<b>108,756.48</b>	<b>124,028.00</b>	<b>-15,271.52</b>	<b>87.69%</b>
<b>Net Ordinary Income</b>	<b>3,628.68</b>	<b>23,110.00</b>	<b>-19,481.32</b>	<b>15.7%</b>	<b>369,597.84</b>	<b>358,693.00</b>	<b>10,904.84</b>	<b>103.04%</b>
<b>Net Income</b>	<b>3,628.68</b>	<b>23,110.00</b>	<b>-19,481.32</b>	<b>15.7%</b>	<b>369,597.84</b>	<b>358,693.00</b>	<b>10,904.84</b>	<b>103.04%</b>

  

PREVIOUS YEAR COMPARISON	Feb 24	Feb 23	\$ Change	% Change	Apr '23 - Feb 24	Apr '22 - Feb 23	\$ Change	% Change
	Ordinary Income/Expense							
Income								
4-2000 · Service Dept Income	30,841.82	37,001.99	-6,160.17	-16.65%	748,963.38	704,202.39	44,760.99	6.36%
<b>Total Income</b>	<b>30,841.82</b>	<b>37,001.99</b>	<b>-6,160.17</b>	<b>-16.65%</b>	<b>748,963.38</b>	<b>704,202.39</b>	<b>44,760.99</b>	<b>6.36%</b>
Cost of Goods Sold								
5-2000 · Service Dept COGS	16,246.57	14,364.99	1,881.58	13.1%	270,609.06	251,473.32	19,135.74	7.61%
<b>Total COGS</b>	<b>16,246.57</b>	<b>14,364.99</b>	<b>1,881.58</b>	<b>13.1%</b>	<b>270,609.06</b>	<b>251,473.32</b>	<b>19,135.74</b>	<b>7.61%</b>
<b>Gross Profit</b>	<b>14,595.25</b>	<b>22,637.00</b>	<b>-8,041.75</b>	<b>-35.53%</b>	<b>478,354.32</b>	<b>452,729.07</b>	<b>25,625.25</b>	<b>5.66%</b>
Expense								
6-2000 · Service Dept Expenses	10,966.57	9,393.14	1,573.43	16.75%	108,756.48	103,361.55	5,394.93	5.22%
<b>Total Expense</b>	<b>10,966.57</b>	<b>9,393.14</b>	<b>1,573.43</b>	<b>16.75%</b>	<b>108,756.48</b>	<b>103,361.55</b>	<b>5,394.93</b>	<b>5.22%</b>
<b>Net Ordinary Income</b>	<b>3,628.68</b>	<b>13,243.86</b>	<b>-9,615.18</b>	<b>-72.6%</b>	<b>369,597.84</b>	<b>349,367.52</b>	<b>20,230.32</b>	<b>5.79%</b>
<b>Net Income</b>	<b>3,628.68</b>	<b>13,243.86</b>	<b>-9,615.18</b>	<b>-72.6%</b>	<b>369,597.84</b>	<b>349,367.52</b>	<b>20,230.32</b>	<b>5.79%</b>



## Washburn Marina Ship Store Budget vs. Actual February 2024

BUDGET V ACTUAL								
	Feb 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Feb 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
<b>4-3110 · Clothing</b>	52.27	0.00	52.27	100.0%	3,184.60	3,150.00	34.60	101.1%
<b>4-3120 · Consumables</b>	0.00	0.00	0.00	0.0%	1,450.69	1,350.00	100.69	107.46%
<b>4-3130 · Marine Supplies</b>	3,259.29	3,500.00	-240.71	93.12%	90,356.63	101,500.00	-11,143.37	89.02%
<b>4-3140 · Personal Items</b>	27.97	0.00	27.97	100.0%	4,270.12	5,200.00	-929.88	82.12%
<b>4-3150 · Special Orders</b>	1,077.49	0.00	1,077.49	100.0%	29,362.24	26,500.00	2,862.24	110.8%
<b>Total 4-3100 · Store Sales</b>	<b>4,417.02</b>	<b>3,500.00</b>	<b>917.02</b>	<b>126.2%</b>	<b>128,624.28</b>	<b>137,700.00</b>	<b>-9,075.72</b>	<b>93.41%</b>
<b>4-3200 · Fuel Dock Sales</b>								
<b>4-3210 · Diesel</b>	0.00	0.00	0.00	0.0%	15,590.74	15,500.00	90.74	100.59%
<b>4-3220 · Gasoline</b>	0.00	0.00	0.00	0.0%	47,093.30	52,000.00	-4,906.70	90.56%
<b>4-3230 · Pump Out</b>	0.00	0.00	0.00	0.0%	1,868.60	2,230.00	-361.40	83.79%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>64,552.64</b>	<b>69,730.00</b>	<b>-5,177.36</b>	<b>92.58%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>4,417.02</b>	<b>3,500.00</b>	<b>917.02</b>	<b>126.2%</b>	<b>193,176.92</b>	<b>207,430.00</b>	<b>-14,253.08</b>	<b>93.13%</b>
<b>Total Income</b>	<b>4,417.02</b>	<b>3,500.00</b>	<b>917.02</b>	<b>126.2%</b>	<b>193,176.92</b>	<b>207,430.00</b>	<b>-14,253.08</b>	<b>93.13%</b>
<b>Cost of Goods Sold</b>								
<b>5-3000 · Ship Store COGS</b>								
<b>5-3100 · Store Sales</b>								
<b>5-3110 · Clothing</b>	62.19	0.00	62.19	100.0%	2,337.23	2,520.00	-182.77	92.75%
<b>5-3120 · Consumables</b>	0.00	0.00	0.00	0.0%	1,141.02	1,013.00	128.02	112.64%
<b>5-3130 · Marine Supplies</b>	1,946.08	2,275.00	-328.92	85.54%	63,729.79	65,975.00	-2,245.21	96.6%
<b>5-3140 · Personal Items</b>	15.14	0.00	15.14	100.0%	2,238.15	3,952.00	-1,713.85	56.63%
<b>5-3150 · Special Orders</b>	766.69	0.00	766.69	100.0%	26,638.89	18,550.00	8,088.89	143.61%
<b>Total 5-3100 · Store Sales</b>	<b>2,790.10</b>	<b>2,275.00</b>	<b>515.10</b>	<b>122.64%</b>	<b>96,085.08</b>	<b>92,010.00</b>	<b>4,075.08</b>	<b>104.43%</b>
<b>5-3200 · Fuel Dock Sales</b>								
<b>5-3210 · Diesel</b>	0.00	0.00	0.00	0.0%	12,188.83	12,400.00	-211.17	98.3%
<b>5-3220 · Gasoline</b>	0.00	0.00	0.00	0.0%	34,114.50	41,600.00	-7,485.50	82.01%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>46,303.33</b>	<b>54,000.00</b>	<b>-7,696.67</b>	<b>85.75%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>2,790.10</b>	<b>2,275.00</b>	<b>515.10</b>	<b>122.64%</b>	<b>142,388.41</b>	<b>146,010.00</b>	<b>-3,621.59</b>	<b>97.52%</b>
<b>Total COGS</b>	<b>2,790.10</b>	<b>2,275.00</b>	<b>515.10</b>	<b>122.64%</b>	<b>142,388.41</b>	<b>146,010.00</b>	<b>-3,621.59</b>	<b>97.52%</b>
<b>Gross Profit</b>	<b>1,626.92</b>	<b>1,225.00</b>	<b>401.92</b>	<b>132.81%</b>	<b>50,788.51</b>	<b>61,420.00</b>	<b>-10,631.49</b>	<b>82.69%</b>
<b>Expense</b>								
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
<b>6-3110 · Regular &amp; OT Wages</b>	2,397.13	2,386.00	11.13	100.47%	49,859.12	50,958.00	-1,098.88	97.84%
<b>6-3120 · FICA/Medicare</b>	183.38	183.00	0.38	100.21%	4,459.94	3,900.00	559.94	114.36%
<b>6-3130 · Unemployment Compensation</b>	29.34	75.00	-45.66	39.12%	345.48	570.00	-224.52	60.61%
<b>6-3140 · Workers Compensation</b>	89.39	229.00	-139.61	39.04%	1,196.45	2,519.00	-1,322.55	47.5%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>2,699.24</b>	<b>2,873.00</b>	<b>-173.76</b>	<b>93.95%</b>	<b>55,860.99</b>	<b>57,947.00</b>	<b>-2,086.01</b>	<b>96.4%</b>

## Washburn Marina Ship Store Budget vs. Actual February 2024

BUDGET V ACTUAL					Apr '23 -			
	Feb 24	Budget	\$ Over Budget	% of Budget	Feb 24	Budget	\$ Over Budget	% of Budget
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,836.00	1,035.00	801.00	177.39%
6-3220 · Personal Time Compensation	0.00	125.00	-125.00	0.0%	1,012.50	1,375.00	-362.50	73.64%
6-3230 · Health Insurance	557.80	525.00	32.80	106.25%	5,433.45	5,775.00	-341.55	94.09%
6-3240 · Retirement Plan	96.60	68.00	28.60	142.06%	650.33	816.00	-165.67	79.7%
<b>Total 6-3200 · Employee Benefits</b>	<b>654.40</b>	<b>718.00</b>	<b>-63.60</b>	<b>91.14%</b>	<b>8,932.28</b>	<b>9,001.00</b>	<b>-68.72</b>	<b>99.24%</b>
6-3300 · Education & Training	16.60	0.00	16.60	100.0%	241.60	1,000.00	-758.40	24.16%
6-3310 · Equipment/Maintenance	0.00	30.00	-30.00	0.0%	1,069.97	330.00	739.97	324.23%
6-3320 · Freight/Shipping	11.92	50.00	-38.08	23.84%	819.57	1,800.00	-980.43	45.53%
6-3330 · Supplies	54.48	65.00	-10.52	83.82%	819.80	715.00	104.80	114.66%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	129.39	300.00	-170.61	43.13%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	470.85	600.00	-129.15	78.48%
6-3360 · Utilities	104.87	100.00	4.87	104.87%	1,149.25	1,100.00	49.25	104.48%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	18.49	0.00	18.49	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>3,541.51</b>	<b>3,836.00</b>	<b>-294.49</b>	<b>92.32%</b>	<b>69,512.19</b>	<b>72,793.00</b>	<b>-3,280.81</b>	<b>95.49%</b>
<b>Total Expense</b>	<b>3,541.51</b>	<b>3,836.00</b>	<b>-294.49</b>	<b>92.32%</b>	<b>69,512.19</b>	<b>72,793.00</b>	<b>-3,280.81</b>	<b>95.49%</b>
<b>Net Ordinary Income</b>	<b>-1,914.59</b>	<b>-2,611.00</b>	<b>696.41</b>	<b>73.33%</b>	<b>-18,723.68</b>	<b>-11,373.00</b>	<b>-7,350.68</b>	<b>164.63%</b>
<b>Net Income</b>	<b>-1,914.59</b>	<b>-2,611.00</b>	<b>696.41</b>	<b>73.33%</b>	<b>-18,723.68</b>	<b>-11,373.00</b>	<b>-7,350.68</b>	<b>164.63%</b>

PREVIOUS YEAR COMPARISON					Apr '23 -			
	Feb 24	Feb 23	\$ Change	% Change	Feb 24	Feb 23	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income	4,417.02	1,045.07	3,371.95	322.65%	193,176.92	182,119.04	11,057.88	6.07%
<b>Total Income</b>	<b>4,417.02</b>	<b>1,045.07</b>	<b>3,371.95</b>	<b>322.65%</b>	<b>193,176.92</b>	<b>182,119.04</b>	<b>11,057.88</b>	<b>6.07%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS	2,790.10	801.59	1,988.51	248.07%	142,388.41	122,134.29	20,254.12	16.58%
<b>Total COGS</b>	<b>2,790.10</b>	<b>801.59</b>	<b>1,988.51</b>	<b>248.07%</b>	<b>142,388.41</b>	<b>122,134.29</b>	<b>20,254.12</b>	<b>16.58%</b>
<b>Gross Profit</b>	<b>1,626.92</b>	<b>243.48</b>	<b>1,383.44</b>	<b>568.2%</b>	<b>50,788.51</b>	<b>59,984.75</b>	<b>-9,196.24</b>	<b>-15.33%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses	3,541.51	4,012.37	-470.86	-11.74%	69,512.19	51,602.46	17,909.73	34.71%
<b>Total Expense</b>	<b>3,541.51</b>	<b>4,012.37</b>	<b>-470.86</b>	<b>-11.74%</b>	<b>69,512.19</b>	<b>51,602.46</b>	<b>17,909.73</b>	<b>34.71%</b>
<b>Net Ordinary Income</b>	<b>-1,914.59</b>	<b>-3,768.89</b>	<b>1,854.30</b>	<b>49.2%</b>	<b>-18,723.68</b>	<b>8,382.29</b>	<b>-27,105.97</b>	<b>-323.37%</b>
<b>Net Income</b>	<b>-1,914.59</b>	<b>-3,768.89</b>	<b>1,854.30</b>	<b>49.2%</b>	<b>-18,723.68</b>	<b>8,382.29</b>	<b>-27,105.97</b>	<b>-323.37%</b>

## Washburn Marina General Expenses Budget vs. Actual

February 2024

BUDGET V ACTUAL					Apr '23 - Feb			
	Feb 24	Budget	\$ Over Budget	% of Budget	24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	10,797.65	10,651.00	146.65	101.38%	127,777.02	126,521.00	1,256.02	100.99%
6-4120 · Repair/Maintenance Wages	2,547.04	2,931.00	-383.96	86.9%	37,172.39	47,132.00	-9,959.61	78.87%
6-4130 · FICA/Medicare	1,049.05	1,089.00	-39.95	96.33%	12,550.91	14,078.00	-1,527.09	89.15%
6-4140 · Unemployment Compensation	167.82	235.00	-67.18	71.41%	914.23	1,170.00	-255.77	78.14%
6-4150 · Workers Compensation	511.39	450.00	61.39	113.64%	4,771.21	4,950.00	-178.79	96.39%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>15,072.95</b>	<b>15,356.00</b>	<b>-283.05</b>	<b>98.16%</b>	<b>183,185.76</b>	<b>193,851.00</b>	<b>-10,665.24</b>	<b>94.5%</b>
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	2,944.71	1,619.00	1,325.71	181.88%
6-4220 · Personal Time Compensation	368.40	325.00	43.40	113.35%	5,340.84	3,575.00	1,765.84	149.39%
6-4230 · Health Insurance	1,366.70	2,105.00	-738.30	64.93%	12,028.70	23,155.00	-11,126.30	51.95%
6-4240 · Retirement Plan	444.04	427.00	17.04	103.99%	4,889.92	5,123.00	-233.08	95.45%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,179.14</b>	<b>2,857.00</b>	<b>-677.86</b>	<b>76.27%</b>	<b>25,204.17</b>	<b>33,472.00</b>	<b>-8,267.83</b>	<b>75.3%</b>
6-4300 · Advertising & Marketing	71.24	265.00	-193.76	26.88%	8,317.78	8,405.00	-87.22	98.96%
6-4310 · Contract Services	80.17	40.00	40.17	200.43%	606.15	440.00	166.15	137.76%
6-4320 · Donations	52.27	0.00	52.27	100.0%	1,541.93	1,400.00	141.93	110.14%
6-4330 · Education & Training	16.60	167.00	-150.40	9.94%	565.35	3,278.00	-2,712.65	17.25%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	481.97	275.00	206.97	175.26%
6-4350 · Insurance	2,080.17	2,100.00	-19.83	99.06%	22,061.37	23,100.00	-1,038.63	95.5%
6-4370 · License/Permit/Fee/Dues/Subscr	40.00	250.00	-210.00	16.0%	4,069.43	3,475.00	594.43	117.11%
6-4380 · Office Supplies/Postage	107.87	175.00	-67.13	61.64%	1,795.88	1,925.00	-129.12	93.29%
6-4390 · Professional Services	0.00	1,000.00	-1,000.00	0.0%	3,115.00	5,200.00	-2,085.00	59.9%
6-4400 · Service Charges	1,133.64	1,500.00	-366.36	75.58%	19,081.40	22,300.00	-3,218.60	85.57%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	559.56	1,100.00	-540.44	50.87%
6-4420 · Travel/Lodging/Miles	0.00	25.00	-25.00	0.0%	836.08	1,050.00	-213.92	79.63%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	427.20	400.00	27.20	106.8%
6-4440 · Utilities	266.33	265.00	1.33	100.5%	2,957.26	2,915.00	42.26	101.45%
6-4450 · Misc Expenses	188.57	100.00	88.57	188.57%	1,926.99	1,100.00	826.99	175.18%
6-4460 · Purchases Discount	-35.26	-50.00	14.74	70.52%	-513.53	-550.00	36.47	93.37%
<b>Total 6-4000 · General Expenses</b>	<b>21,253.69</b>	<b>24,175.00</b>	<b>-2,921.31</b>	<b>87.92%</b>	<b>276,219.75</b>	<b>303,136.00</b>	<b>-26,916.25</b>	<b>91.12%</b>
<b>Total Expense</b>	<b>21,253.69</b>	<b>24,175.00</b>	<b>-2,921.31</b>	<b>87.92%</b>	<b>276,219.75</b>	<b>303,136.00</b>	<b>-26,916.25</b>	<b>91.12%</b>
Net Ordinary Income	-21,253.69	-24,175.00	2,921.31	87.92%	-276,219.75	-303,136.00	26,916.25	91.12%
Net Income	<b>-21,253.69</b>	<b>-24,175.00</b>	<b>2,921.31</b>	<b>87.92%</b>	<b>-276,219.75</b>	<b>-303,136.00</b>	<b>26,916.25</b>	<b>91.12%</b>

PREVIOUS YEAR COMPARISON					Apr '23 - Feb		Apr '22 - Feb	
	Feb 24	Feb 23	\$ Change	% Change	24	23	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	21,253.69	24,532.38	-3,278.69	-13.37%	276,219.75	274,239.59	1,980.16	0.72%
<b>Total Expense</b>	<b>21,253.69</b>	<b>24,532.38</b>	<b>-3,278.69</b>	<b>-13.37%</b>	<b>276,219.75</b>	<b>274,239.59</b>	<b>1,980.16</b>	<b>0.72%</b>
Net Ordinary Income	-21,253.69	-24,532.38	3,278.69	13.37%	-276,219.75	-274,239.59	-1,980.16	-0.72%
Net Income	<b>-21,253.69</b>	<b>-24,532.38</b>	<b>3,278.69</b>	<b>13.37%</b>	<b>-276,219.75</b>	<b>-274,239.59</b>	<b>-1,980.16</b>	<b>-0.72%</b>

### Washburn Marina Revenue - Draw Report February 2024

	<b>Feb 24</b>	<b>Apr '23 - Feb 24</b>
9-1100 · Draws from City	-67,803.94	-1,062,250.58
9-2100 · Revenues Paid to City	59,264.34	1,529,803.20
	-8,539.60	467,552.62
Operating Revenue		1,385,485.84
Maintenance Fees-2023		144,317.36
<b>Total</b>		<b>1,529,803.20</b>

**Washburn Marina**  
**Balance Sheet**  
As of March 31, 2024

	<u>Mar 31, 24</u>		
<b>ASSETS</b>		<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Checking/Savings</b>		<b>Current Liabilities</b>	
1-1100 · Cash		<b>Accounts Payable</b>	
1-1110 · Checking	10,076.98	2-1100 · Accounts Payable	2,536.65
1-1120 · Petty Cash	260.10	<b>Total Accounts Payable</b>	2,536.65
<b>Total 1-1100 · Cash</b>	<u>10,337.08</u>	<b>Credit Cards</b>	
<b>Total Checking/Savings</b>	10,337.08	2-1110 · Credit Card Payable	5,990.04
<b>Accounts Receivable</b>		<b>Total Credit Cards</b>	5,990.04
1-1200 · Accounts Receivable		<b>Other Current Liabilities</b>	
1-1210 · Billed Invoices	-14,387.12	2-1300 · Payroll Liabilities	
1-1220 · Slip Holder Fees	-29,619.41	2-1310 · Employee Health Benefits	325.28
<b>Total 1-1200 · Accounts Receivable</b>	<u>-44,006.53</u>	2-1320 · Unemployment Comp Tax	1,528.70
<b>Total Accounts Receivable</b>	-44,006.53	2-1330 · State Withholding	1,120.28
<b>Other Current Assets</b>		2-1340 · Federal/FICA Withholding	3,661.36
1-1300 · Ship Store Inventory		2-1350 · Retirement Plan Contribution	2,909.88
1-1311 · Clothing	157.91	<b>Total 2-1300 · Payroll Liabilities</b>	9,545.50
1-1313 · Marine Supplies	51,764.01	2-1400 · Tax Liabilities	
1-1314 · Personal Items	2,069.53	2-1410 · Sales Tax Payable	3,774.68
1-1316 · Diesel Fuel	3,096.57	<b>Total 2-1400 · Tax Liabilities</b>	3,774.68
1-1317 · Gasoline	4,781.25	2-1500 · Other Liabilities	
<b>Total 1-1300 · Ship Store Inventory</b>	<u>61,869.27</u>	2-1520 · Deferred Unearned Revenue	
1-1340 · Prepaid Expenses	21,324.53	2-1521 · Slip Rent and Sales	100.00
12000 · Undeposited Funds	1,581.05	2-1522 · Gift Certificates Outstanding	542.88
<b>Total Other Current Assets</b>	<u>84,774.85</u>	2-1523 · Haul Out, Storage, Launch	76,721.83
<b>Total Current Assets</b>	<u>51,105.40</u>	<b>Total 2-1520 · Deferred Unearned Revenue</b>	77,364.71
<b>TOTAL ASSETS</b>	<u><u>51,105.40</u></u>	2-1530 · Refundable Deposits	4,070.30
		<b>Total 2-1500 · Other Liabilities</b>	81,435.01
		<b>Total Other Current Liabilities</b>	94,755.19
		<b>Total Current Liabilities</b>	103,281.88
		<b>Total Liabilities</b>	103,281.88
		<b>Equity</b>	
		3-3000 · Retained Earnings	71,630.38
		<b>Net Income</b>	-123,806.86
		<b>Total Equity</b>	<u>-52,176.48</u>
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>51,105.40</u></u>

## Washburn Marina Washburn Marina Budget vs. Actual March 2024

ACTUAL vs BUDGET					Apr '23 - Mar 24			
	Mar 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	5,317.10	3,000.00	2,317.10	177.24%	289,519.73	274,075.00	15,444.73	105.64%
4-2000 · Service Dept Income	62,982.97	41,122.00	21,860.97	153.16%	811,946.35	749,765.00	62,181.35	108.29%
4-3000 · Ship Store Income	3,734.04	3,500.00	234.04	106.69%	196,910.96	210,930.00	-14,019.04	93.35%
<b>Total Income</b>	<b>72,034.11</b>	<b>47,622.00</b>	<b>24,412.11</b>	<b>151.26%</b>	<b>1,298,377.04</b>	<b>1,234,770.00</b>	<b>63,607.04</b>	<b>105.15%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	29,512.39	17,769.00	11,743.39	166.09%	300,121.45	243,691.00	56,430.45	123.16%
5-3000 · Ship Store COGS	5,188.82	2,275.00	2,913.82	228.08%	147,577.23	148,285.00	-707.77	99.52%
<b>Total COGS</b>	<b>34,701.21</b>	<b>20,044.00</b>	<b>14,657.21</b>	<b>173.13%</b>	<b>447,698.68</b>	<b>391,976.00</b>	<b>55,722.68</b>	<b>114.22%</b>
<b>Gross Profit</b>	<b>37,332.90</b>	<b>27,578.00</b>	<b>9,754.90</b>	<b>135.37%</b>	<b>850,678.36</b>	<b>842,794.00</b>	<b>7,884.36</b>	<b>100.94%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	3,499.73	5,400.00	-1,900.27	64.81%	57,129.35	62,950.00	-5,820.65	90.75%
6-2000 · Service Dept Expenses	7,079.66	8,193.00	-1,113.34	86.41%	115,811.64	132,221.00	-16,409.36	87.59%
6-3000 · Ship Store Expenses	3,266.98	3,833.00	-566.02	85.23%	72,779.17	76,626.00	-3,846.83	94.98%
6-4000 · General Expenses	21,451.65	23,125.00	-1,673.35	92.76%	297,979.16	326,261.00	-28,281.84	91.33%
<b>Total Expense</b>	<b>35,298.02</b>	<b>40,551.00</b>	<b>-5,252.98</b>	<b>87.05%</b>	<b>543,699.32</b>	<b>598,058.00</b>	<b>-54,358.68</b>	<b>90.91%</b>
<b>Net Ordinary Income</b>	<b>2,034.88</b>	<b>-12,973.00</b>	<b>15,007.88</b>	<b>-15.69%</b>	<b>306,979.04</b>	<b>244,736.00</b>	<b>62,243.04</b>	<b>125.43%</b>
<b>Net Income</b>	<b>2,034.88</b>	<b>-12,973.00</b>	<b>15,007.88</b>	<b>-15.69%</b>	<b>306,979.04</b>	<b>244,736.00</b>	<b>62,243.04</b>	<b>125.43%</b>
<b>PREVIOUS YEAR COMPARISON</b>	<b>Mar 24</b>	<b>Mar 23</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Apr '23 - Mar 24</b>	<b>Apr '22 - Mar 23</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	5,317.10	2,666.30	2,650.80	99.42%	289,519.73	287,458.81	2,060.92	0.72%
4-2000 · Service Dept Income	62,982.97	71,421.48	-8,438.51	-11.82%	811,946.35	775,623.87	36,322.48	4.68%
4-3000 · Ship Store Income	3,734.04	7,705.83	-3,971.79	-51.54%	196,910.96	189,824.87	7,086.09	3.73%
<b>Total Income</b>	<b>72,034.11</b>	<b>81,793.61</b>	<b>-9,759.50</b>	<b>-11.93%</b>	<b>1,298,377.04</b>	<b>1,252,907.55</b>	<b>45,469.49</b>	<b>3.63%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	29,512.39	31,638.06	-2,125.67	-6.72%	300,121.45	283,111.38	17,010.07	6.01%
5-3000 · Ship Store COGS	5,188.82	6,034.09	-845.27	-14.01%	147,577.23	128,168.38	19,408.85	15.14%
<b>Total COGS</b>	<b>34,701.21</b>	<b>37,672.15</b>	<b>-2,970.94</b>	<b>-7.89%</b>	<b>447,698.68</b>	<b>411,279.76</b>	<b>36,418.92</b>	<b>8.86%</b>
<b>Gross Profit</b>	<b>37,332.90</b>	<b>44,121.46</b>	<b>-6,788.56</b>	<b>-15.39%</b>	<b>850,678.36</b>	<b>841,627.79</b>	<b>9,050.57</b>	<b>1.08%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	3,499.73	7,351.74	-3,852.01	-52.4%	57,129.35	58,954.99	-1,825.64	-3.1%
6-2000 · Service Dept Expenses	7,079.66	10,790.56	-3,710.90	-34.39%	115,811.64	114,152.11	1,659.53	1.45%
6-3000 · Ship Store Expenses	3,266.98	4,400.50	-1,133.52	-25.76%	72,779.17	56,002.96	16,776.21	29.96%
6-4000 · General Expenses	21,451.65	30,275.48	-8,823.83	-29.15%	297,979.16	304,515.07	-6,535.91	-2.15%
<b>Total Expense</b>	<b>35,298.02</b>	<b>52,818.28</b>	<b>-17,520.26</b>	<b>-33.17%</b>	<b>543,699.32</b>	<b>533,625.13</b>	<b>10,074.19</b>	<b>1.89%</b>
<b>Net Ordinary Income</b>	<b>2,034.88</b>	<b>-8,696.82</b>	<b>10,731.70</b>	<b>123.4%</b>	<b>306,979.04</b>	<b>308,002.66</b>	<b>-1,023.62</b>	<b>-0.33%</b>
<b>Net Income</b>	<b>2,034.88</b>	<b>-8,696.82</b>	<b>10,731.70</b>	<b>123.4%</b>	<b>306,979.04</b>	<b>308,002.66</b>	<b>-1,023.62</b>	<b>-0.33%</b>

## Washburn Marina Washburn Marina Budget vs. Actual March 2024

ACTUAL vs BUDGET	Mar 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	1,275.00	0.00	1,275.00	100.0%	157,646.93	147,500.00	10,146.93	106.88%
4-1200 · Off-Season	2,325.00	2,500.00	-175.00	93.0%	125,364.10	121,075.00	4,289.10	103.54%
4-1400 · Misc Services	1,717.10	500.00	1,217.10	343.42%	6,508.70	5,500.00	1,008.70	118.34%
<b>Total 4-1000 · Facility Income</b>	<b>5,317.10</b>	<b>3,000.00</b>	<b>2,317.10</b>	<b>177.24%</b>	<b>289,519.73</b>	<b>274,075.00</b>	<b>15,444.73</b>	<b>105.64%</b>
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	17,750.00	8,991.00	8,759.00	197.42%	81,135.00	112,869.00	-31,734.00	71.88%
4-2112 · Fiberglass-Woodwork	18,298.00	13,787.00	4,511.00	132.72%	195,242.01	166,289.00	28,953.01	117.41%
4-2113 · Mechanical	4,320.00	5,994.00	-1,674.00	72.07%	179,452.21	135,725.00	43,727.21	132.22%
4-2114 · Rigging	150.00	1,200.00	-1,050.00	12.5%	16,310.00	23,531.00	-7,221.00	69.31%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	129,662.29	126,505.00	3,157.29	102.5%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	18,418.75	24,096.00	-5,677.25	76.44%
<b>Total 4-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>148,081.04</b>	<b>150,601.00</b>	<b>-2,519.96</b>	<b>98.33%</b>
<b>Total 4-2100 · Labor</b>	<b>40,518.00</b>	<b>29,972.00</b>	<b>10,546.00</b>	<b>135.19%</b>	<b>620,220.26</b>	<b>589,015.00</b>	<b>31,205.26</b>	<b>105.3%</b>
4-2200 · Materials	22,318.94	11,000.00	11,318.94	202.9%	130,773.44	116,500.00	14,273.44	112.25%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	38,429.89	25,000.00	13,429.89	153.72%
4-2400 · Misc Charges	146.03	250.00	-103.97	58.41%	22,522.76	20,250.00	2,272.76	111.22%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-1,000.00	1,000.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>62,982.97</b>	<b>41,122.00</b>	<b>21,860.97</b>	<b>153.16%</b>	<b>811,946.35</b>	<b>749,765.00</b>	<b>62,181.35</b>	<b>108.29%</b>
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	0.00	0.00	0.00	0.0%	3,184.60	3,150.00	34.60	101.1%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,450.69	1,350.00	100.69	107.46%
4-3130 · Marine Supplies	1,796.48	3,500.00	-1,703.52	51.33%	92,153.11	105,000.00	-12,846.89	87.77%
4-3140 · Personal Items	54.74	0.00	54.74	100.0%	4,324.86	5,200.00	-875.14	83.17%
4-3150 · Special Orders	1,882.82	0.00	1,882.82	100.0%	31,245.06	26,500.00	4,745.06	117.91%
<b>Total 4-3100 · Store Sales</b>	<b>3,734.04</b>	<b>3,500.00</b>	<b>234.04</b>	<b>106.69%</b>	<b>132,358.32</b>	<b>141,200.00</b>	<b>-8,841.68</b>	<b>93.74%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	15,590.74	15,500.00	90.74	100.59%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	47,093.30	52,000.00	-4,906.70	90.56%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,868.60	2,230.00	-361.40	83.79%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>64,552.64</b>	<b>69,730.00</b>	<b>-5,177.36</b>	<b>92.58%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>3,734.04</b>	<b>3,500.00</b>	<b>234.04</b>	<b>106.69%</b>	<b>196,910.96</b>	<b>210,930.00</b>	<b>-14,019.04</b>	<b>93.35%</b>
<b>Total Income</b>	<b>72,034.11</b>	<b>47,622.00</b>	<b>24,412.11</b>	<b>151.26%</b>	<b>1,298,377.04</b>	<b>1,234,770.00</b>	<b>63,607.04</b>	<b>105.15%</b>
<b>Cost of Goods Sold</b>								
<b>5-2000 · Service Dept COGS</b>								
<b>5-2100 · Labor</b>								
5-2110 · Billable Hourly Labor								

## Washburn Marina Washburn Marina Budget vs. Actual March 2024

ACTUAL vs BUDGET	Mar 24				Apr '23 - Mar 24			
	Mar 24	Budget	\$ Over Budget	% of Budget	Budget	\$ Over Budget	% of Budget	
<b>5-2111 · Electrical-Plumbing</b>	3,660.44	2,417.00	1,243.44	151.45%	22,633.37	21,913.00	720.37	103.29%
<b>5-2112 · Fiberglass-Woodworking</b>	5,744.58	4,228.00	1,516.58	135.87%	65,464.06	49,071.00	16,393.06	133.41%
<b>5-2113 · Mechanical</b>	1,781.25	2,618.00	-836.75	68.04%	38,004.46	30,948.00	7,056.46	122.8%
<b>5-2114 · Rigging</b>	46.19	403.00	-356.81	11.46%	3,003.32	5,419.00	-2,415.68	55.42%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>11,232.46</b>	<b>9,666.00</b>	<b>1,566.46</b>	<b>116.21%</b>	<b>129,105.21</b>	<b>107,351.00</b>	<b>21,754.21</b>	<b>120.27%</b>
<b>5-2120 · Unit Billed Services</b>								
<b>5-2121 · Haul Out/Launch</b>	57.50	0.00	57.50	100.0%	33,600.71	25,714.00	7,886.71	130.67%
<b>5-2122 · Other</b>	252.01	403.00	-150.99	62.53%	1,804.02	6,576.00	-4,771.98	27.43%
<b>Total 5-2120 · Unit Billed Services</b>	<b>309.51</b>	<b>403.00</b>	<b>-93.49</b>	<b>76.8%</b>	<b>35,404.73</b>	<b>32,290.00</b>	<b>3,114.73</b>	<b>109.65%</b>
<b>Total 5-2100 · Labor</b>	<b>11,541.97</b>	<b>10,069.00</b>	<b>1,472.97</b>	<b>114.63%</b>	<b>164,509.94</b>	<b>139,641.00</b>	<b>24,868.94</b>	<b>117.81%</b>
<b>5-2200 · Subcontract Services</b>	0.00	0.00	0.00	0.0%	36,054.69	22,500.00	13,554.69	160.24%
<b>5-2300 · Materials</b>	17,970.42	7,700.00	10,270.42	233.38%	99,556.82	81,550.00	18,006.82	122.08%
<b>Total 5-2000 · Service Dept COGS</b>	<b>29,512.39</b>	<b>17,769.00</b>	<b>11,743.39</b>	<b>166.09%</b>	<b>300,121.45</b>	<b>243,691.00</b>	<b>56,430.45</b>	<b>123.16%</b>
<b>5-3000 · Ship Store COGS</b>								
<b>5-3100 · Store Sales</b>								
<b>5-3110 · Clothing</b>	0.00	0.00	0.00	0.0%	2,337.23	2,520.00	-182.77	92.75%
<b>5-3120 · Consumables</b>	0.00	0.00	0.00	0.0%	1,141.02	1,013.00	128.02	112.64%
<b>5-3130 · Marine Supplies</b>	3,358.78	2,275.00	1,083.78	147.64%	67,088.57	68,250.00	-1,161.43	98.3%
<b>5-3140 · Personal Items</b>	196.90	0.00	196.90	100.0%	2,435.05	3,952.00	-1,516.95	61.62%
<b>5-3150 · Special Orders</b>	1,633.14	0.00	1,633.14	100.0%	28,272.03	18,550.00	9,722.03	152.41%
<b>Total 5-3100 · Store Sales</b>	<b>5,188.82</b>	<b>2,275.00</b>	<b>2,913.82</b>	<b>228.08%</b>	<b>101,273.90</b>	<b>94,285.00</b>	<b>6,988.90</b>	<b>107.41%</b>
<b>5-3200 · Fuel Dock Sales</b>								
<b>5-3210 · Diesel</b>	0.00	0.00	0.00	0.0%	12,188.83	12,400.00	-211.17	98.3%
<b>5-3220 · Gasoline</b>	0.00	0.00	0.00	0.0%	34,114.50	41,600.00	-7,485.50	82.01%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>46,303.33</b>	<b>54,000.00</b>	<b>-7,696.67</b>	<b>85.75%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>5,188.82</b>	<b>2,275.00</b>	<b>2,913.82</b>	<b>228.08%</b>	<b>147,577.23</b>	<b>148,285.00</b>	<b>-707.77</b>	<b>99.52%</b>
<b>Total COGS</b>	<b>34,701.21</b>	<b>20,044.00</b>	<b>14,657.21</b>	<b>173.13%</b>	<b>447,698.68</b>	<b>391,976.00</b>	<b>55,722.68</b>	<b>114.22%</b>
<b>Gross Profit</b>	<b>37,332.90</b>	<b>27,578.00</b>	<b>9,754.90</b>	<b>135.37%</b>	<b>850,678.36</b>	<b>842,794.00</b>	<b>7,884.36</b>	<b>100.94%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>								
<b>6-1100 · Utilities</b>								
<b>6-1110 · Marina</b>	781.43	500.00	281.43	156.29%	13,299.98	12,400.00	899.98	107.26%
<b>6-1120 · Buildings/Grounds</b>	1,557.28	3,000.00	-1,442.72	51.91%	17,795.88	25,700.00	-7,904.12	69.25%
<b>Total 6-1100 · Utilities</b>	<b>2,338.71</b>	<b>3,500.00</b>	<b>-1,161.29</b>	<b>66.82%</b>	<b>31,095.86</b>	<b>38,100.00</b>	<b>-7,004.14</b>	<b>81.62%</b>
<b>6-1200 · Maintenance &amp; Supplies</b>								
<b>6-1210 · Marina</b>	0.00	0.00	0.00	0.0%	4,535.45	3,050.00	1,485.45	148.7%
<b>6-1220 · Buildings/Grounds</b>	1,161.02	1,400.00	-238.98	82.93%	21,498.04	15,800.00	5,698.04	136.06%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>1,161.02</b>	<b>1,400.00</b>	<b>-238.98</b>	<b>82.93%</b>	<b>26,033.49</b>	<b>18,850.00</b>	<b>7,183.49</b>	<b>138.11%</b>
<b>6-1300 · Contingent Expense</b>	0.00	500.00	-500.00	0.0%	0.00	6,000.00	-6,000.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>3,499.73</b>	<b>5,400.00</b>	<b>-1,900.27</b>	<b>64.81%</b>	<b>57,129.35</b>	<b>62,950.00</b>	<b>-5,820.65</b>	<b>90.75%</b>
<b>6-2000 · Service Dept Expenses</b>								
<b>6-2100 · Non-Billable Wages &amp; Taxes</b>								



## Washburn Marina Washburn Marina Budget vs. Actual March 2024

ACTUAL vs BUDGET								
	Mar 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
<b>6-2110 · Non-Billable Salary &amp; Wages</b>								
6-2111 · Administrative	2,727.07	1,837.00	890.07	148.45%	40,229.34	39,773.00	456.34	101.15%
6-2112 · Warranty/Credit	859.44	263.00	596.44	326.78%	6,492.85	5,682.00	810.85	114.27%
6-2113 · General Maintenance	888.90	525.00	363.90	169.31%	5,435.73	11,364.00	-5,928.27	47.83%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,475.41</b>	<b>2,625.00</b>	<b>1,850.41</b>	<b>170.49%</b>	<b>52,157.92</b>	<b>56,819.00</b>	<b>-4,661.08</b>	<b>91.8%</b>
<b>6-2120 · FICA/Medicare</b>	<b>1,256.29</b>	<b>1,432.00</b>	<b>-175.71</b>	<b>87.73%</b>	<b>17,746.67</b>	<b>18,605.00</b>	<b>-858.33</b>	<b>95.39%</b>
<b>6-2130 · Unemployment Compensation</b>	<b>141.38</b>	<b>400.00</b>	<b>-258.62</b>	<b>35.35%</b>	<b>1,764.47</b>	<b>2,210.00</b>	<b>-445.53</b>	<b>79.84%</b>
<b>6-2140 · Workers Compensation</b>	<b>669.01</b>	<b>557.00</b>	<b>112.01</b>	<b>120.11%</b>	<b>6,661.35</b>	<b>6,706.00</b>	<b>-44.65</b>	<b>99.33%</b>
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>6,542.09</b>	<b>5,014.00</b>	<b>1,528.09</b>	<b>130.48%</b>	<b>78,330.41</b>	<b>84,340.00</b>	<b>-6,009.59</b>	<b>92.88%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	5,319.60	5,561.00	-241.40	95.66%
6-2220 · Personal Time Compensation	744.60	646.00	98.60	115.26%	8,765.60	7,785.00	980.60	112.6%
6-2230 · Health Insurance	557.80	525.00	32.80	106.25%	4,509.40	6,300.00	-1,790.60	71.58%
6-2240 · Retirement Plan	197.55	341.00	-143.45	57.93%	3,750.33	4,081.00	-330.67	91.9%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,499.95</b>	<b>1,512.00</b>	<b>-12.05</b>	<b>99.2%</b>	<b>22,344.93</b>	<b>23,727.00</b>	<b>-1,382.07</b>	<b>94.18%</b>
<b>6-2310 · Education &amp; Training</b>	<b>-25.00</b>	<b>167.00</b>	<b>-192.00</b>	<b>-14.97%</b>	<b>540.35</b>	<b>4,004.00</b>	<b>-3,463.65</b>	<b>13.5%</b>
<b>6-2320 · Equipment Maintenance</b>	<b>284.19</b>	<b>525.00</b>	<b>-240.81</b>	<b>54.13%</b>	<b>7,774.72</b>	<b>6,300.00</b>	<b>1,474.72</b>	<b>123.41%</b>
<b>6-2330 · Freight &amp; Shipping</b>	<b>132.08</b>	<b>275.00</b>	<b>-142.92</b>	<b>48.03%</b>	<b>4,038.02</b>	<b>3,300.00</b>	<b>738.02</b>	<b>122.36%</b>
<b>6-2340 · Hazardous Waste Removal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>2,507.75</b>	<b>800.00</b>	<b>1,707.75</b>	<b>313.47%</b>
<b>6-2350 · Small Tools</b>	<b>107.16</b>	<b>400.00</b>	<b>-292.84</b>	<b>26.79%</b>	<b>3,907.59</b>	<b>4,800.00</b>	<b>-892.41</b>	<b>81.41%</b>
<b>6-2360 · Supplies</b>	<b>-1,604.01</b>	<b>0.00</b>	<b>-1,604.01</b>	<b>100.0%</b>	<b>-9,319.48</b>	<b>0.00</b>	<b>-9,319.48</b>	<b>100.0%</b>
<b>6-2370 · Travel/Lodging/Meals</b>	<b>36.18</b>	<b>50.00</b>	<b>-13.82</b>	<b>72.36%</b>	<b>324.91</b>	<b>300.00</b>	<b>24.91</b>	<b>108.3%</b>
<b>6-2380 · Uniforms</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>1,677.51</b>	<b>1,650.00</b>	<b>27.51</b>	<b>101.67%</b>
<b>6-2390 · Utilities</b>	<b>107.02</b>	<b>100.00</b>	<b>7.02</b>	<b>107.02%</b>	<b>1,256.19</b>	<b>1,200.00</b>	<b>56.19</b>	<b>104.68%</b>
<b>6-2400 · Warranty Parts</b>	<b>0.00</b>	<b>150.00</b>	<b>-150.00</b>	<b>0.0%</b>	<b>2,428.74</b>	<b>1,800.00</b>	<b>628.74</b>	<b>134.93%</b>
<b>Total 6-2000 · Service Dept Expenses</b>	<b>7,079.66</b>	<b>8,193.00</b>	<b>-1,113.34</b>	<b>86.41%</b>	<b>115,811.64</b>	<b>132,221.00</b>	<b>-16,409.36</b>	<b>87.59%</b>
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	2,233.09	2,388.00	-154.91	93.51%	52,092.21	53,346.00	-1,253.79	97.65%
6-3120 · FICA/Medicare	170.83	183.00	-12.17	93.35%	4,630.77	4,083.00	547.77	113.42%
6-3130 · Unemployment Compensation	19.22	75.00	-55.78	25.63%	364.70	645.00	-280.30	56.54%
6-3140 · Workers Compensation	90.97	229.00	-138.03	39.73%	1,287.42	2,748.00	-1,460.58	46.85%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>2,514.11</b>	<b>2,875.00</b>	<b>-360.89</b>	<b>87.45%</b>	<b>58,375.10</b>	<b>60,822.00</b>	<b>-2,446.90</b>	<b>95.98%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,836.00	1,035.00	801.00	177.39%
6-3220 · Personal Time Compensation	0.00	125.00	-125.00	0.0%	1,012.50	1,500.00	-487.50	67.5%
6-3230 · Health Insurance	557.80	525.00	32.80	106.25%	5,991.25	6,300.00	-308.75	95.1%
6-3240 · Retirement Plan	90.22	68.00	22.22	132.68%	740.55	884.00	-143.45	83.77%
<b>Total 6-3200 · Employee Benefits</b>	<b>648.02</b>	<b>718.00</b>	<b>-69.98</b>	<b>90.25%</b>	<b>9,580.30</b>	<b>9,719.00</b>	<b>-138.70</b>	<b>98.57%</b>
<b>6-3300 · Education &amp; Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>241.60</b>	<b>1,000.00</b>	<b>-758.40</b>	<b>24.16%</b>
<b>6-3310 · Equipment/Maintenance</b>	<b>0.00</b>	<b>30.00</b>	<b>-30.00</b>	<b>0.0%</b>	<b>1,069.97</b>	<b>360.00</b>	<b>709.97</b>	<b>297.21%</b>
<b>6-3320 · Freight/Shipping</b>	<b>-5.64</b>	<b>50.00</b>	<b>-55.64</b>	<b>-11.28%</b>	<b>813.93</b>	<b>1,850.00</b>	<b>-1,036.07</b>	<b>44.0%</b>

## Washburn Marina Washburn Marina Budget vs. Actual March 2024

ACTUAL vs BUDGET					Apr '23 - Mar			
	Mar 24	Budget	\$ Over Budget	% of Budget	24	Budget	\$ Over Budget	% of Budget
6-3330 · Supplies	3.47	60.00	-56.53	5.78%	823.27	775.00	48.27	106.23%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	129.39	300.00	-170.61	43.13%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	470.85	600.00	-129.15	78.48%
6-3360 · Utilities	107.02	100.00	7.02	107.02%	1,256.27	1,200.00	56.27	104.69%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	18.49	0.00	18.49	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>3,266.98</b>	<b>3,833.00</b>	<b>-566.02</b>	<b>85.23%</b>	<b>72,779.17</b>	<b>76,626.00</b>	<b>-3,846.83</b>	<b>94.98%</b>
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	10,997.53	10,651.00	346.53	103.25%	138,774.55	137,172.00	1,602.55	101.17%
6-4120 · Repair/Maintenance Wages	2,061.95	2,931.00	-869.05	70.35%	39,234.34	50,063.00	-10,828.66	78.37%
6-4130 · FICA/Medicare	999.05	1,089.00	-89.95	91.74%	13,549.96	15,167.00	-1,617.04	89.34%
6-4140 · Unemployment Compensation	112.42	235.00	-122.58	47.84%	1,026.65	1,405.00	-378.35	73.07%
6-4150 · Workers Compensation	417.02	450.00	-32.98	92.67%	5,188.23	5,400.00	-211.77	96.08%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>14,587.97</b>	<b>15,356.00</b>	<b>-768.03</b>	<b>95.0%</b>	<b>197,773.73</b>	<b>209,207.00</b>	<b>-11,433.27</b>	<b>94.54%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	2,944.71	1,619.00	1,325.71	181.88%
6-4220 · Personal Time Compensation	0.00	325.00	-325.00	0.0%	5,340.84	3,900.00	1,440.84	136.95%
6-4230 · Health Insurance	1,598.98	2,105.00	-506.02	75.96%	13,627.68	25,260.00	-11,632.32	53.95%
6-4240 · Retirement Plan	444.10	427.00	17.10	104.01%	5,334.02	5,550.00	-215.98	96.11%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,043.08</b>	<b>2,857.00</b>	<b>-813.92</b>	<b>71.51%</b>	<b>27,247.25</b>	<b>36,329.00</b>	<b>-9,081.75</b>	<b>75.0%</b>
<b>6-4300 · Advertising &amp; Marketing</b>								
6-4310 · Contract Services	0.00	40.00	-40.00	0.0%	606.15	480.00	126.15	126.28%
6-4320 · Donations	0.00	0.00	0.00	0.0%	1,541.93	1,400.00	141.93	110.14%
6-4330 · Education & Training	0.00	167.00	-167.00	0.0%	565.35	3,445.00	-2,879.65	16.41%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	481.97	300.00	181.97	160.66%
6-4350 · Insurance	2,080.17	2,100.00	-19.83	99.06%	24,141.54	25,200.00	-1,058.46	95.8%
6-4370 · License/Permit/Fee/Dues/Subscr	902.85	250.00	652.85	361.14%	5,275.99	3,725.00	1,550.99	141.64%
6-4380 · Office Supplies/Postage	0.00	175.00	-175.00	0.0%	1,795.88	2,100.00	-304.12	85.52%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	3,115.00	5,300.00	-2,185.00	58.77%
6-4400 · Service Charges	1,183.12	1,500.00	-316.88	78.88%	20,264.52	23,800.00	-3,535.48	85.15%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	559.56	1,200.00	-640.44	46.63%
6-4420 · Travel/Lodging/Miles	197.65	25.00	172.65	790.6%	1,033.73	1,075.00	-41.27	96.16%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	427.20	400.00	27.20	106.8%
6-4440 · Utilities	268.24	265.00	3.24	101.22%	3,225.50	3,180.00	45.50	101.43%
6-4450 · Misc Expenses	132.42	100.00	32.42	132.42%	2,059.41	1,200.00	859.41	171.62%
6-4460 · Purchases Discount	-56.51	-50.00	-6.51	113.02%	-570.04	-600.00	29.96	95.01%
<b>Total 6-4000 · General Expenses</b>	<b>21,451.65</b>	<b>23,125.00</b>	<b>-1,673.35</b>	<b>92.76%</b>	<b>297,979.16</b>	<b>326,261.00</b>	<b>-28,281.84</b>	<b>91.33%</b>
<b>Total Expense</b>	<b>35,298.02</b>	<b>40,551.00</b>	<b>-5,252.98</b>	<b>87.05%</b>	<b>543,699.32</b>	<b>598,058.00</b>	<b>-54,358.68</b>	<b>90.91%</b>
<b>Net Ordinary Income</b>	<b>2,034.88</b>	<b>-12,973.00</b>	<b>15,007.88</b>	<b>-15.69%</b>	<b>306,979.04</b>	<b>244,736.00</b>	<b>62,243.04</b>	<b>125.43%</b>
<b>Net Income</b>	<b>2,034.88</b>	<b>-12,973.00</b>	<b>15,007.88</b>	<b>-15.69%</b>	<b>306,979.04</b>	<b>244,736.00</b>	<b>62,243.04</b>	<b>125.43%</b>

## Washburn Marina Facilities Budget vs. Actual March 2024

ACTUAL vs BUDGET					Apr '23 -			
	Mar 24	Budget	\$ Over Budget	% of Budget	Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	1,275.00	0.00	1,275.00	100.0%	157,646.93	147,500.00	10,146.93	106.88%
4-1200 · Off-Season	2,325.00	2,500.00	-175.00	93.0%	125,364.10	121,075.00	4,289.10	103.54%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	144,317.36	144,317.00	0.36	100.0%
4-1400 · Misc Services	1,717.10	500.00	1,217.10	343.42%	6,508.70	5,500.00	1,008.70	118.34%
<b>Total 4-1000 · Facility Income</b>	<b>5,317.10</b>	<b>3,000.00</b>	<b>2,317.10</b>	<b>177.24%</b>	<b>433,837.09</b>	<b>418,392.00</b>	<b>15,445.09</b>	<b>103.69%</b>
<b>Total Income</b>	<b>5,317.10</b>	<b>3,000.00</b>	<b>2,317.10</b>	<b>177.24%</b>	<b>433,837.09</b>	<b>418,392.00</b>	<b>15,445.09</b>	<b>103.69%</b>
<b>Gross Profit</b>	<b>5,317.10</b>	<b>3,000.00</b>	<b>2,317.10</b>	<b>177.24%</b>	<b>433,837.09</b>	<b>418,392.00</b>	<b>15,445.09</b>	<b>103.69%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>								
<b>6-1100 · Utilities</b>								
6-1110 · Marina	781.43	500.00	281.43	156.29%	13,299.98	12,400.00	899.98	107.26%
6-1120 · Buildings/Grounds	1,557.28	3,000.00	-1,442.72	51.91%	17,795.88	25,700.00	-7,904.12	69.25%
<b>Total 6-1100 · Utilities</b>	<b>2,338.71</b>	<b>3,500.00</b>	<b>-1,161.29</b>	<b>66.82%</b>	<b>31,095.86</b>	<b>38,100.00</b>	<b>-7,004.14</b>	<b>81.62%</b>
<b>6-1200 · Maintenance &amp; Supplies</b>								
6-1210 · Marina	0.00	0.00	0.00	0.0%	4,535.45	3,050.00	1,485.45	148.7%
6-1220 · Buildings/Grounds	1,161.02	1,400.00	-238.98	82.93%	21,498.04	15,800.00	5,698.04	136.06%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>1,161.02</b>	<b>1,400.00</b>	<b>-238.98</b>	<b>82.93%</b>	<b>26,033.49</b>	<b>18,850.00</b>	<b>7,183.49</b>	<b>138.11%</b>
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	6,000.00	-6,000.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>3,499.73</b>	<b>5,400.00</b>	<b>-1,900.27</b>	<b>64.81%</b>	<b>57,129.35</b>	<b>62,950.00</b>	<b>-5,820.65</b>	<b>90.75%</b>
<b>Total Expense</b>	<b>3,499.73</b>	<b>5,400.00</b>	<b>-1,900.27</b>	<b>64.81%</b>	<b>57,129.35</b>	<b>62,950.00</b>	<b>-5,820.65</b>	<b>90.75%</b>
<b>Net Ordinary Income</b>	<b>1,817.37</b>	<b>-2,400.00</b>	<b>4,217.37</b>	<b>-75.72%</b>	<b>376,707.74</b>	<b>355,442.00</b>	<b>21,265.74</b>	<b>105.98%</b>
<b>Net Income</b>	<b>1,817.37</b>	<b>-2,400.00</b>	<b>4,217.37</b>	<b>-75.72%</b>	<b>376,707.74</b>	<b>355,442.00</b>	<b>21,265.74</b>	<b>105.98%</b>
<b>PREVIOUS YEAR COMPARISON</b>	<b>Mar 24</b>	<b>Mar 23</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Apr '23 - Mar 24</b>	<b>Apr '22 - Mar 23</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>	<b>5,317.10</b>	<b>2,666.30</b>	<b>2,650.80</b>	<b>99.42%</b>	<b>433,837.09</b>	<b>427,693.61</b>	<b>6,143.48</b>	<b>1.44%</b>
<b>Total Income</b>	<b>5,317.10</b>	<b>2,666.30</b>	<b>2,650.80</b>	<b>99.42%</b>	<b>433,837.09</b>	<b>427,693.61</b>	<b>6,143.48</b>	<b>1.44%</b>
<b>Gross Profit</b>	<b>5,317.10</b>	<b>2,666.30</b>	<b>2,650.80</b>	<b>99.42%</b>	<b>433,837.09</b>	<b>427,693.61</b>	<b>6,143.48</b>	<b>1.44%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>	<b>3,499.73</b>	<b>7,351.74</b>	<b>-3,852.01</b>	<b>-52.4%</b>	<b>57,129.35</b>	<b>58,954.99</b>	<b>-1,825.64</b>	<b>-3.1%</b>
<b>Total Expense</b>	<b>3,499.73</b>	<b>7,351.74</b>	<b>-3,852.01</b>	<b>-52.4%</b>	<b>57,129.35</b>	<b>58,954.99</b>	<b>-1,825.64</b>	<b>-3.1%</b>
<b>Net Ordinary Income</b>	<b>1,817.37</b>	<b>-4,685.44</b>	<b>6,502.81</b>	<b>138.79%</b>	<b>376,707.74</b>	<b>368,738.62</b>	<b>7,969.12</b>	<b>2.16%</b>
<b>Net Income</b>	<b>1,817.37</b>	<b>-4,685.44</b>	<b>6,502.81</b>	<b>138.79%</b>	<b>376,707.74</b>	<b>368,738.62</b>	<b>7,969.12</b>	<b>2.16%</b>

## Washburn Marina Service Department Budget vs. Actual March 2024

ACTUAL vs BUDGET	Mar 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	17,750.00	8,991.00	8,759.00	197.42%	81,135.00	112,869.00	-31,734.00	71.88%
4-2112 · Fiberglass-Woodwork	18,298.00	13,787.00	4,511.00	132.72%	195,242.01	166,289.00	28,953.01	117.41%
4-2113 · Mechanical	4,320.00	5,994.00	-1,674.00	72.07%	179,452.21	135,725.00	43,727.21	132.22%
4-2114 · Rigging	150.00	1,200.00	-1,050.00	12.5%	16,310.00	23,531.00	-7,221.00	69.31%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	129,662.29	126,505.00	3,157.29	102.5%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	18,418.75	24,096.00	-5,677.25	76.44%
<b>Total 4-2120 · Unit Billed Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>148,081.04</b>	<b>150,601.00</b>	<b>-2,519.96</b>	<b>98.33%</b>
<b>Total 4-2100 · Labor</b>	<b>40,518.00</b>	<b>29,972.00</b>	<b>10,546.00</b>	<b>135.19%</b>	<b>620,220.26</b>	<b>589,015.00</b>	<b>31,205.26</b>	<b>105.3%</b>
4-2200 · Materials	22,318.94	11,000.00	11,318.94	202.9%	130,773.44	116,500.00	14,273.44	112.25%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	38,429.89	25,000.00	13,429.89	153.72%
4-2400 · Misc Charges	146.03	250.00	-103.97	58.41%	22,522.76	20,250.00	2,272.76	111.22%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-1,000.00	1,000.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>62,982.97</b>	<b>41,122.00</b>	<b>21,860.97</b>	<b>153.16%</b>	<b>811,946.35</b>	<b>749,765.00</b>	<b>62,181.35</b>	<b>108.29%</b>
<b>Total Income</b>	<b>62,982.97</b>	<b>41,122.00</b>	<b>21,860.97</b>	<b>153.16%</b>	<b>811,946.35</b>	<b>749,765.00</b>	<b>62,181.35</b>	<b>108.29%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	3,660.44	2,417.00	1,243.44	151.45%	22,633.37	21,913.00	720.37	103.29%
5-2112 · Fiberglass-Woodworking	5,744.58	4,228.00	1,516.58	135.87%	65,464.06	49,071.00	16,393.06	133.41%
5-2113 · Mechanical	1,781.25	2,618.00	-836.75	68.04%	38,004.46	30,948.00	7,056.46	122.8%
5-2114 · Rigging	46.19	403.00	-356.81	11.46%	3,003.32	5,419.00	-2,415.68	55.42%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>11,232.46</b>	<b>9,666.00</b>	<b>1,566.46</b>	<b>116.21%</b>	<b>129,105.21</b>	<b>107,351.00</b>	<b>21,754.21</b>	<b>120.27%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	57.50	0.00	57.50	100.0%	33,600.71	25,714.00	7,886.71	130.67%
5-2122 · Other	252.01	403.00	-150.99	62.53%	1,804.02	6,576.00	-4,771.98	27.43%
<b>Total 5-2120 · Unit Billed Services</b>	<b>309.51</b>	<b>403.00</b>	<b>-93.49</b>	<b>76.8%</b>	<b>35,404.73</b>	<b>32,290.00</b>	<b>3,114.73</b>	<b>109.65%</b>
<b>Total 5-2100 · Labor</b>	<b>11,541.97</b>	<b>10,069.00</b>	<b>1,472.97</b>	<b>114.63%</b>	<b>164,509.94</b>	<b>139,641.00</b>	<b>24,868.94</b>	<b>117.81%</b>
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	36,054.69	22,500.00	13,554.69	160.24%
5-2300 · Materials	17,970.42	7,700.00	10,270.42	233.38%	99,556.82	81,550.00	18,006.82	122.08%
<b>Total 5-2000 · Service Dept COGS</b>	<b>29,512.39</b>	<b>17,769.00</b>	<b>11,743.39</b>	<b>166.09%</b>	<b>300,121.45</b>	<b>243,691.00</b>	<b>56,430.45</b>	<b>123.16%</b>
<b>Total COGS</b>	<b>29,512.39</b>	<b>17,769.00</b>	<b>11,743.39</b>	<b>166.09%</b>	<b>300,121.45</b>	<b>243,691.00</b>	<b>56,430.45</b>	<b>123.16%</b>
<b>Gross Profit</b>	<b>33,470.58</b>	<b>23,353.00</b>	<b>10,117.58</b>	<b>143.33%</b>	<b>511,824.90</b>	<b>506,074.00</b>	<b>5,750.90</b>	<b>101.14%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,727.07	1,837.00	890.07	148.45%	40,229.34	39,773.00	456.34	101.15%

## Washburn Marina Service Department Budget vs. Actual March 2024

ACTUAL vs BUDGET					Apr '23 -			
	Mar 24	Budget	\$ Over Budget	% of Budget	Mar 24	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	859.44	263.00	596.44	326.78%	6,492.85	5,682.00	810.85	114.27%
6-2113 · General Maintenance	888.90	525.00	363.90	169.31%	5,435.73	11,364.00	-5,928.27	47.83%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,475.41</b>	<b>2,625.00</b>	<b>1,850.41</b>	<b>170.49%</b>	<b>52,157.92</b>	<b>56,819.00</b>	<b>-4,661.08</b>	<b>91.8%</b>
6-2120 · FICA/Medicare	1,256.29	1,432.00	-175.71	87.73%	17,746.67	18,605.00	-858.33	95.39%
6-2130 · Unemployment Compensation	141.38	400.00	-258.62	35.35%	1,764.47	2,210.00	-445.53	79.84%
6-2140 · Workers Compensation	669.01	557.00	112.01	120.11%	6,661.35	6,706.00	-44.65	99.33%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>6,542.09</b>	<b>5,014.00</b>	<b>1,528.09</b>	<b>130.48%</b>	<b>78,330.41</b>	<b>84,340.00</b>	<b>-6,009.59</b>	<b>92.88%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	5,319.60	5,561.00	-241.40	95.66%
6-2220 · Personal Time Compensation	744.60	646.00	98.60	115.26%	8,765.60	7,785.00	980.60	112.6%
6-2230 · Health Insurance	557.80	525.00	32.80	106.25%	4,509.40	6,300.00	-1,790.60	71.58%
6-2240 · Retirement Plan	197.55	341.00	-143.45	57.93%	3,750.33	4,081.00	-330.67	91.9%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,499.95</b>	<b>1,512.00</b>	<b>-12.05</b>	<b>99.2%</b>	<b>22,344.93</b>	<b>23,727.00</b>	<b>-1,382.07</b>	<b>94.18%</b>
6-2310 · Education & Training	-25.00	167.00	-192.00	-14.97%	540.35	4,004.00	-3,463.65	13.5%
6-2320 · Equipment Maintenance	284.19	525.00	-240.81	54.13%	7,774.72	6,300.00	1,474.72	123.41%
6-2330 · Freight & Shipping	132.08	275.00	-142.92	48.03%	4,038.02	3,300.00	738.02	122.36%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	2,507.75	800.00	1,707.75	313.47%
6-2350 · Small Tools	107.16	400.00	-292.84	26.79%	3,907.59	4,800.00	-892.41	81.41%
6-2360 · Supplies	-1,604.01	0.00	-1,604.01	100.0%	-9,319.48	0.00	-9,319.48	100.0%
6-2370 · Travel/Lodging/Meals	36.18	50.00	-13.82	72.36%	324.91	300.00	24.91	108.3%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	1,677.51	1,650.00	27.51	101.67%
6-2390 · Utilities	107.02	100.00	7.02	107.02%	1,256.19	1,200.00	56.19	104.68%
6-2400 · Warranty Parts	0.00	150.00	-150.00	0.0%	2,428.74	1,800.00	628.74	134.93%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>7,079.66</b>	<b>8,193.00</b>	<b>-1,113.34</b>	<b>86.41%</b>	<b>115,811.64</b>	<b>132,221.00</b>	<b>-16,409.36</b>	<b>87.59%</b>
<b>Total Expense</b>	<b>7,079.66</b>	<b>8,193.00</b>	<b>-1,113.34</b>	<b>86.41%</b>	<b>115,811.64</b>	<b>132,221.00</b>	<b>-16,409.36</b>	<b>87.59%</b>
<b>Net Ordinary Income</b>	<b>26,390.92</b>	<b>15,160.00</b>	<b>11,230.92</b>	<b>174.08%</b>	<b>396,013.26</b>	<b>373,853.00</b>	<b>22,160.26</b>	<b>105.93%</b>
	<b>26,390.92</b>	<b>15,160.00</b>	<b>11,230.92</b>	<b>174.08%</b>	<b>396,013.26</b>	<b>373,853.00</b>	<b>22,160.26</b>	<b>105.93%</b>

  

PREVIOUS YEAR COMPARISON					Apr '23 -			
	Mar 24	Mar 23	\$ Change	% Change	Mar 24	Mar 23	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income	62,982.97	71,421.48	-8,438.51	-11.82%	811,946.35	775,623.87	36,322.48	4.68%
<b>Total Income</b>	<b>62,982.97</b>	<b>71,421.48</b>	<b>-8,438.51</b>	<b>-11.82%</b>	<b>811,946.35</b>	<b>775,623.87</b>	<b>36,322.48</b>	<b>4.68%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	29,512.39	31,638.06	-2,125.67	-6.72%	300,121.45	283,111.38	17,010.07	6.01%
<b>Total COGS</b>	<b>29,512.39</b>	<b>31,638.06</b>	<b>-2,125.67</b>	<b>-6.72%</b>	<b>300,121.45</b>	<b>283,111.38</b>	<b>17,010.07</b>	<b>6.01%</b>
<b>Gross Profit</b>	<b>33,470.58</b>	<b>39,783.42</b>	<b>-6,312.84</b>	<b>-15.87%</b>	<b>511,824.90</b>	<b>492,512.49</b>	<b>19,312.41</b>	<b>3.92%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses	7,079.66	10,790.56	-3,710.90	-34.39%	115,811.64	114,152.11	1,659.53	1.45%
<b>Total Expense</b>	<b>7,079.66</b>	<b>10,790.56</b>	<b>-3,710.90</b>	<b>-34.39%</b>	<b>115,811.64</b>	<b>114,152.11</b>	<b>1,659.53</b>	<b>1.45%</b>
<b>Net Ordinary Income</b>	<b>26,390.92</b>	<b>28,992.86</b>	<b>-2,601.94</b>	<b>-8.97%</b>	<b>396,013.26</b>	<b>378,360.38</b>	<b>17,652.88</b>	<b>4.67%</b>
<b>Net Income</b>	<b>26,390.92</b>	<b>28,992.86</b>	<b>-2,601.94</b>	<b>-8.97%</b>	<b>396,013.26</b>	<b>378,360.38</b>	<b>17,652.88</b>	<b>4.67%</b>

## Washburn Marina Ship Store Budget vs. Actual March 2024

ACTUAL vs BUDGET	Mar 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	0.00	0.00	0.00	0.0%	3,184.60	3,150.00	34.60	101.1%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,450.69	1,350.00	100.69	107.46%
4-3130 · Marine Supplies	1,796.48	3,500.00	-1,703.52	51.33%	92,153.11	105,000.00	-12,846.89	87.77%
4-3140 · Personal Items	54.74	0.00	54.74	100.0%	4,324.86	5,200.00	-875.14	83.17%
4-3150 · Special Orders	1,882.82	0.00	1,882.82	100.0%	31,245.06	26,500.00	4,745.06	117.91%
<b>Total 4-3100 · Store Sales</b>	<b>3,734.04</b>	<b>3,500.00</b>	<b>234.04</b>	<b>106.69%</b>	<b>132,358.32</b>	<b>141,200.00</b>	<b>-8,841.68</b>	<b>93.74%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	15,590.74	15,500.00	90.74	100.59%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	47,093.30	52,000.00	-4,906.70	90.56%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,868.60	2,230.00	-361.40	83.79%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>64,552.64</b>	<b>69,730.00</b>	<b>-5,177.36</b>	<b>92.58%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>3,734.04</b>	<b>3,500.00</b>	<b>234.04</b>	<b>106.69%</b>	<b>196,910.96</b>	<b>210,930.00</b>	<b>-14,019.04</b>	<b>93.35%</b>
<b>Total Income</b>	<b>3,734.04</b>	<b>3,500.00</b>	<b>234.04</b>	<b>106.69%</b>	<b>196,910.96</b>	<b>210,930.00</b>	<b>-14,019.04</b>	<b>93.35%</b>
<b>Cost of Goods Sold</b>								
<b>5-3000 · Ship Store COGS</b>								
<b>5-3100 · Store Sales</b>								
5-3110 · Clothing	0.00	0.00	0.00	0.0%	2,337.23	2,520.00	-182.77	92.75%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	1,141.02	1,013.00	128.02	112.64%
5-3130 · Marine Supplies	3,358.78	2,275.00	1,083.78	147.64%	67,088.57	68,250.00	-1,161.43	98.3%
5-3140 · Personal Items	196.90	0.00	196.90	100.0%	2,435.05	3,952.00	-1,516.95	61.62%
5-3150 · Special Orders	1,633.14	0.00	1,633.14	100.0%	28,272.03	18,550.00	9,722.03	152.41%
<b>Total 5-3100 · Store Sales</b>	<b>5,188.82</b>	<b>2,275.00</b>	<b>2,913.82</b>	<b>228.08%</b>	<b>101,273.90</b>	<b>94,285.00</b>	<b>6,988.90</b>	<b>107.41%</b>
<b>5-3200 · Fuel Dock Sales</b>								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	12,188.83	12,400.00	-211.17	98.3%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	34,114.50	41,600.00	-7,485.50	82.01%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>46,303.33</b>	<b>54,000.00</b>	<b>-7,696.67</b>	<b>85.75%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>5,188.82</b>	<b>2,275.00</b>	<b>2,913.82</b>	<b>228.08%</b>	<b>147,577.23</b>	<b>148,285.00</b>	<b>-707.77</b>	<b>99.52%</b>
<b>Total COGS</b>	<b>5,188.82</b>	<b>2,275.00</b>	<b>2,913.82</b>	<b>228.08%</b>	<b>147,577.23</b>	<b>148,285.00</b>	<b>-707.77</b>	<b>99.52%</b>
<b>Gross Profit</b>	<b>-1,454.78</b>	<b>1,225.00</b>	<b>-2,679.78</b>	<b>-118.76%</b>	<b>49,333.73</b>	<b>62,645.00</b>	<b>-13,311.27</b>	<b>78.75%</b>
<b>Expense</b>								
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	2,233.09	2,388.00	-154.91	93.51%	52,092.21	53,346.00	-1,253.79	97.65%
6-3120 · FICA/Medicare	170.83	183.00	-12.17	93.35%	4,630.77	4,083.00	547.77	113.42%
6-3130 · Unemployment Compensation	19.22	75.00	-55.78	25.63%	364.70	645.00	-280.30	56.54%
6-3140 · Workers Compensation	90.97	229.00	-138.03	39.73%	1,287.42	2,748.00	-1,460.58	46.85%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>2,514.11</b>	<b>2,875.00</b>	<b>-360.89</b>	<b>87.45%</b>	<b>58,375.10</b>	<b>60,822.00</b>	<b>-2,446.90</b>	<b>95.98%</b>

## Washburn Marina Ship Store Budget vs. Actual March 2024

ACTUAL vs BUDGET					Apr '23 - Mar 24			
	Mar 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,836.00	1,035.00	801.00	177.39%
6-3220 · Personal Time Compensation	0.00	125.00	-125.00	0.0%	1,012.50	1,500.00	-487.50	67.5%
6-3230 · Health Insurance	557.80	525.00	32.80	106.25%	5,991.25	6,300.00	-308.75	95.1%
6-3240 · Retirement Plan	90.22	68.00	22.22	132.68%	740.55	884.00	-143.45	83.77%
<b>Total 6-3200 · Employee Benefits</b>	<b>648.02</b>	<b>718.00</b>	<b>-69.98</b>	<b>90.25%</b>	<b>9,580.30</b>	<b>9,719.00</b>	<b>-138.70</b>	<b>98.57%</b>
<b>6-3300 · Education &amp; Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>241.60</b>	<b>1,000.00</b>	<b>-758.40</b>	<b>24.16%</b>
6-3310 · Equipment/Maintenance	0.00	30.00	-30.00	0.0%	1,069.97	360.00	709.97	297.21%
6-3320 · Freight/Shipping	-5.64	50.00	-55.64	-11.28%	813.93	1,850.00	-1,036.07	44.0%
6-3330 · Supplies	3.47	60.00	-56.53	5.78%	823.27	775.00	48.27	106.23%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	129.39	300.00	-170.61	43.13%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	470.85	600.00	-129.15	78.48%
6-3360 · Utilities	107.02	100.00	7.02	107.02%	1,256.27	1,200.00	56.27	104.69%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	18.49	0.00	18.49	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>3,266.98</b>	<b>3,833.00</b>	<b>-566.02</b>	<b>85.23%</b>	<b>72,779.17</b>	<b>76,626.00</b>	<b>-3,846.83</b>	<b>94.98%</b>
<b>Total Expense</b>	<b>3,266.98</b>	<b>3,833.00</b>	<b>-566.02</b>	<b>85.23%</b>	<b>72,779.17</b>	<b>76,626.00</b>	<b>-3,846.83</b>	<b>94.98%</b>
<b>Net Ordinary Income</b>	<b>-4,721.76</b>	<b>-2,608.00</b>	<b>-2,113.76</b>	<b>181.05%</b>	<b>-23,445.44</b>	<b>-13,981.00</b>	<b>-9,464.44</b>	<b>167.7%</b>
<b>Net Income</b>	<b>-4,721.76</b>	<b>-2,608.00</b>	<b>-2,113.76</b>	<b>181.05%</b>	<b>-23,445.44</b>	<b>-13,981.00</b>	<b>-9,464.44</b>	<b>167.7%</b>

  

PREVIOUS YEAR COMPARISON					Apr '23 - Apr '22			
	Mar 24	Mar 23	\$ Change	% Change	Mar 24	Mar 23	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income	3,734.04	7,705.83	-3,971.79	-51.54%	196,910.96	189,824.87	7,086.09	3.73%
<b>Total Income</b>	<b>3,734.04</b>	<b>7,705.83</b>	<b>-3,971.79</b>	<b>-51.54%</b>	<b>196,910.96</b>	<b>189,824.87</b>	<b>7,086.09</b>	<b>3.73%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS	5,188.82	6,034.09	-845.27	-14.01%	147,577.23	128,168.38	19,408.85	15.14%
<b>Total COGS</b>	<b>5,188.82</b>	<b>6,034.09</b>	<b>-845.27</b>	<b>-14.01%</b>	<b>147,577.23</b>	<b>128,168.38</b>	<b>19,408.85</b>	<b>15.14%</b>
<b>Gross Profit</b>	<b>-1,454.78</b>	<b>1,671.74</b>	<b>-3,126.52</b>	<b>-187.02%</b>	<b>49,333.73</b>	<b>61,656.49</b>	<b>-12,322.76</b>	<b>-19.99%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses	3,266.98	4,400.50	-1,133.52	-25.76%	72,779.17	56,002.96	16,776.21	29.96%
<b>Total Expense</b>	<b>3,266.98</b>	<b>4,400.50</b>	<b>-1,133.52</b>	<b>-25.76%</b>	<b>72,779.17</b>	<b>56,002.96</b>	<b>16,776.21</b>	<b>29.96%</b>
<b>Net Ordinary Income</b>	<b>-4,721.76</b>	<b>-2,728.76</b>	<b>-1,993.00</b>	<b>-73.04%</b>	<b>-23,445.44</b>	<b>5,653.53</b>	<b>-29,098.97</b>	<b>-514.7%</b>
<b>Net Income</b>	<b>-4,721.76</b>	<b>-2,728.76</b>	<b>-1,993.00</b>	<b>-73.04%</b>	<b>-23,445.44</b>	<b>5,653.53</b>	<b>-29,098.97</b>	<b>-514.7%</b>

## Washburn Marina General Expenses Budget vs. Actual March 2024

ACTUAL vs BUDGET								
	Mar 24	Budget	\$ Over Budget	% of Budget	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	10,997.53	10,651.00	346.53	103.25%	138,774.55	137,172.00	1,602.55	101.17%
6-4120 · Repair/Maintenance Wages	2,061.95	2,931.00	-869.05	70.35%	39,234.34	50,063.00	-10,828.66	78.37%
6-4130 · FICA/Medicare	999.05	1,089.00	-89.95	91.74%	13,549.96	15,167.00	-1,617.04	89.34%
6-4140 · Unemployment Compensation	112.42	235.00	-122.58	47.84%	1,026.65	1,405.00	-378.35	73.07%
6-4150 · Workers Compensation	417.02	450.00	-32.98	92.67%	5,188.23	5,400.00	-211.77	96.08%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>14,587.97</b>	<b>15,356.00</b>	<b>-768.03</b>	<b>95.0%</b>	<b>197,773.73</b>	<b>209,207.00</b>	<b>-11,433.27</b>	<b>94.54%</b>
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	2,944.71	1,619.00	1,325.71	181.88%
6-4220 · Personal Time Compensation	0.00	325.00	-325.00	0.0%	5,340.84	3,900.00	1,440.84	136.95%
6-4230 · Health Insurance	1,598.98	2,105.00	-506.02	75.96%	13,627.68	25,260.00	-11,632.32	53.95%
6-4240 · Retirement Plan	444.10	427.00	17.10	104.01%	5,334.02	5,550.00	-215.98	96.11%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,043.08</b>	<b>2,857.00</b>	<b>-813.92</b>	<b>71.51%</b>	<b>27,247.25</b>	<b>36,329.00</b>	<b>-9,081.75</b>	<b>75.0%</b>
6-4300 · Advertising & Marketing	112.66	115.00	-2.34	97.97%	8,434.49	8,520.00	-85.51	99.0%
6-4310 · Contract Services	0.00	40.00	-40.00	0.0%	606.15	480.00	126.15	126.28%
6-4320 · Donations	0.00	0.00	0.00	0.0%	1,541.93	1,400.00	141.93	110.14%
6-4330 · Education & Training	0.00	167.00	-167.00	0.0%	565.35	3,445.00	-2,879.65	16.41%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	481.97	300.00	181.97	160.66%
6-4350 · Insurance	2,080.17	2,100.00	-19.83	99.06%	24,141.54	25,200.00	-1,058.46	95.8%
6-4370 · License/Permit/Fee/Dues/Subscr	902.85	250.00	652.85	361.14%	5,275.99	3,725.00	1,550.99	141.64%
6-4380 · Office Supplies/Postage	0.00	175.00	-175.00	0.0%	1,795.88	2,100.00	-304.12	85.52%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	3,115.00	5,300.00	-2,185.00	58.77%
6-4400 · Service Charges	1,183.12	1,500.00	-316.88	78.88%	20,264.52	23,800.00	-3,535.48	85.15%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	559.56	1,200.00	-640.44	46.63%
6-4420 · Travel/Lodging/Miles	197.65	25.00	172.65	790.6%	1,033.73	1,075.00	-41.27	96.16%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	427.20	400.00	27.20	106.8%
6-4440 · Utilities	268.24	265.00	3.24	101.22%	3,225.50	3,180.00	45.50	101.43%
6-4450 · Misc Expenses	132.42	100.00	32.42	132.42%	2,059.41	1,200.00	859.41	171.62%
6-4460 · Purchases Discount	-56.51	-50.00	-6.51	113.02%	-570.04	-600.00	29.96	95.01%
<b>Total 6-4000 · General Expenses</b>	<b>21,451.65</b>	<b>23,125.00</b>	<b>-1,673.35</b>	<b>92.76%</b>	<b>297,979.16</b>	<b>326,261.00</b>	<b>-28,281.84</b>	<b>91.33%</b>
<b>Total Expense</b>	<b>21,451.65</b>	<b>23,125.00</b>	<b>-1,673.35</b>	<b>92.76%</b>	<b>297,979.16</b>	<b>326,261.00</b>	<b>-28,281.84</b>	<b>91.33%</b>
<b>Net Ordinary Income</b>	<b>-21,451.65</b>	<b>-23,125.00</b>	<b>1,673.35</b>	<b>92.76%</b>	<b>-297,979.16</b>	<b>-326,261.00</b>	<b>28,281.84</b>	<b>91.33%</b>
<b>Net Income</b>	<b>-21,451.65</b>	<b>-23,125.00</b>	<b>1,673.35</b>	<b>92.76%</b>	<b>-297,979.16</b>	<b>-326,261.00</b>	<b>28,281.84</b>	<b>91.33%</b>

PREVIOUS YEAR COMPARISON								
	Mar 24	Mar 23	\$ Change	% Change	Apr '23 - Mar 24	Apr '22 - Mar 23	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	21,451.65	30,275.48	-8,823.83	-29.15%	297,979.16	304,515.07	-6,535.91	-2.15%
<b>Total Expense</b>	<b>21,451.65</b>	<b>30,275.48</b>	<b>-8,823.83</b>	<b>-29.15%</b>	<b>297,979.16</b>	<b>304,515.07</b>	<b>-6,535.91</b>	<b>-2.15%</b>
<b>Net Ordinary Income</b>	<b>-21,451.65</b>	<b>-30,275.48</b>	<b>8,823.83</b>	<b>29.15%</b>	<b>-297,979.16</b>	<b>-304,515.07</b>	<b>6,535.91</b>	<b>2.15%</b>
<b>Net Income</b>	<b>-21,451.65</b>	<b>-30,275.48</b>	<b>8,823.83</b>	<b>29.15%</b>	<b>-297,979.16</b>	<b>-304,515.07</b>	<b>6,535.91</b>	<b>2.15%</b>



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04/11/24  
Accrual Basis

## Washburn Marina Revenue - Draw Report March 2024

	<u>Mar 24</u>	<u>Apr '23 - Mar 24</u>
9-1100 · Draws from City	-62,894.08	-1,125,144.66
9-2100 · Revenues Paid to City	170,407.39	1,700,210.59
	<u>107,513.31</u>	<u>575,065.93</u>
Operating Revenue		1,555,893.23
Maintenance Fees-2023		<u>144,317.36</u>
Total		<u>1,700,210.59</u>