

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



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

To: President: Carl Broberg  
VP: John Baregi  
Don Swedberg

Bradley Lemire  
Stephen Schram  
City Administrator

Vacant Nowakowski  
Rodger Reiswig  
Marina Manager

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

**DATE:** Wednesday, January 10, 2018  
**TIME:** 5:30 P.M.  
**LOCATION:** Washburn City Hall – 119 Washington Avenue

#### **Agenda**

- A. Call to Order – Roll Call
- B. Approval of Minutes of the December 20, 2017 Meeting
- C. Public Comments
- D. Treasurer's Report
  - 1. Payment of Invoices
- E. Slip Transfers – None
- F. Marina Manager's Report
  - 1. December Financial Statements
- G. Discussion and Action on Estimate for Removal of Fuel Line
- H. Discussion and Action on Draft Bid Specifications/Documents for Pier 3 Electrical, Water, and Decking Project
- I. Discussion and Action on Purchase of Dock Pedestals for Pier 3 Project
- J. Update on Council Action Related to Insurance and West End Boat Fees
- K. Update on Commercial (Coal Dock) Project
- L. Discussion on Next Meeting Date
- M. Adjourn

Cc: Posted Ashland Daily Press File

## **DECEMBER 20, 2017 HARBOR COMMISSION MEETING**

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

**Commission Members Present:** President Carl Broberg, John Baregi, Don Swedberg, and Rodger Reiswig.

**Commission Member Absent:** Bradley Lemire and Stephen Schram.

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

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

**Discussion with Nicolas Sawyer, Officer-In-Charge, Coast Guard Station Bayfield** – Baregi made a motion to address this agenda item first and Swedberg seconded. Motion carried 4-0. Broberg stated Station Bayfield is the smallest Coast Guard station on the Great Lakes and has the largest area of responsibility. Sawyer stated he is a 20 year resident of Bayfield, WI and member of the local Coast Guard station; they offer a lot of resources and services along with search and rescue. Sawyer stated our primary mission for the lake we do is recreational boater safety which is our year around educational mission and has a direct correlation in lowering search and rescue missions; we are a free resource for people on information and education. Broberg stated the Bayfield Coast Guard reports to the sector commander at Sault Sainte Marie which has over all operational control for search and rescue; they have two boats, one is a 29 foot RB-S which can respond to emergencies at high speed and a 45 foot RB-M, which can handle 12 foot seas and tow disabled vessels up to 100 displacement tons. Sawyer stated the Coast Guard also partners with the local fire departments to do ice rescues.

**Approval of Minutes of the November 15, 2017 Meeting** – Swedberg moved to approve and place on file the November 15, 2017 Meeting Minutes and Baregi seconded. Motion carried 3-0-1, Reiswig abstained.

**Public Comment** – None.

**Treasurer's Report** – Baregi made a motion to approve and place on file the Harbor Passbook and Marine Operating Account reports and Swedberg seconded. Motion carried 4-0

1. **Payment of Invoices** – Baregi moved to accept SmithGroup JJR invoice #124714 for \$1,040.00 and Swedberg seconded. Motion carried 4-0. Baregi moved to accept SmithGroup JJR invoice #125066 for \$9,650.00 and invoice #125630 for \$9,650.00 and Swedberg seconded. Motion carried 4-0.

**Slip Transfers** –

1. **#55 – Franklin/Baker** - Baregi made a motion to accept the slip transfer of Slip #55 from Franklin to Baker and Swedberg seconded. Motion carried 4-0.
2. **#58 – Mettler/Sandor** - Baregi made a motion to accept the slip transfer of Slip #58 from Mettler to Sandor and Swedberg seconded. Motion carried 4-0.
3. **Update on Agreement with Robert Mick on Slip #109** – Broberg stated Mick is considering retaining slip #109 and paying the back owed slip fees as per the agreement.

**Marina Manager's Report** –

Ag 1 of 3

1. **November Financial Statement** – Shrider stated the financials were a little off budget due to three payrolls in November; each department is on target except the service department but there are plenty of work orders to fill the winter schedule and is confident it will balance out at fiscal year-end. Baregi made a motion to approve and place on file the November Financial Statement and Swedberg seconded. Motion carried 4-0.
2. **Discussion and Action on Insurance Requirements for Marina Management** – Broberg stated the life insurance policy that covered Shrider was for the marina start up loan which has since been paid off; a business continuation insurance policy is now carried by the marina manager. Baregi made a motion to drop the term life insurance policy on Shrider that was associated with the marina start up loan and recommend to City Council to amend the marina manager contract eliminating that portion of the marina manager contract and Swedberg seconded. Motion carried 4-0.
3. **Discussion on Marina Boat Ramp Charges** – Shrider apologized for not bringing this issue up sooner, not realizing that it is a budget item and needs approval by City Council. Shrider believes with the upgrades and improvements and the quality of the boat ramp and parking area, the marina should raise their boat ramp fees. Shrider stated because DNR monies were used for the improvements that we are governed by the DNR and can raise the daily ramp fee to only \$8.00; there are no rules governing the seasonal pass fees and recommends raising it to \$50.00. Shrider is in favor of raising the rates at some point in time, maybe not now, but next year. Kluver stated a recommendation can be made to City Council but it would be hard to justify it as improvements are needed; he doesn't believe the city wants to push the West End boat launch as the primary boat launch but it would be nice to maintain the boat launch there and we do appreciate the simplicity of keeping the rates the same. Broberg stated the complicating issue is the one pass covers all between the marina and West End Park. Shrider stated the joint component is the "hand shake deal"; there is nothing in writing that says the City pass is equally as viable at the marina and the marina pass at West End Park. Baregi moved to increase the daily boat launch fee to \$8.00 and the seasonal launch pass to \$50.00 at the marina. Discussion occurred. Baregi withdrew his motion. Baregi made a motion to have Harbor Commission recommend to City Council to increase the boat launch fees at West End Park to \$8.00 for a daily pass and \$50.00 for a seasonal pass and if not accepted by City Council then the boat launch passes issued by the City will not be accepted by the Marina and Swedberg seconded. Motion carried 4-0.

**Discussion and Action on Obtaining Quote for Marina Audit** – Broberg explained the back ground which resulted this issue to be on the addenda and the discussion that occurred with the person inquiring. A unanimous decision was made to continue doing the type of audit that has been done in the past.

**Update on Boat Ramp Project** – Kluver stated the city attorney sent letters concerning the electrical issue that needs to be fixed. Broberg stated SmithGroup JJR responded with a detailed email stating who, what and how this issue will be fixed. Swedberg made a motion to have the electrical issue resolved by January 17, 2018. Reiswig stated if there were going to be power outages during this time frame that is should be discussed with the marina manager. Swedberg amended the motion to have the electrical issue resolved by January 17, 2018 and any power outages to the marina building must be coordinated in advance with the marina manger and Baregi seconded. Motion carried 4-0.

**Discussion and Action on Contract with SmithgroupJJR for Pier 3 Upgrade Project** – Broberg stated he has issues concerning the SmithGroupJJR's proposal for the Pier 3 Upgrade Project due to the cost involved and previous dealings with SmithGroupJJR on the boat ramp project. Discussion occurred. Baregi made a motion to allow Shrider and Broberg to look into alternate engineering and design for the Pier 3 Upgrade Project and Swedberg seconded. Motion carried 4-0.

**Review of New Certified Survey Map of Marina Area** – Kluver stated this is for Harbor Commission's information only; the map has been approved by City Council; the city is considering to sell a portion of city

property to the owners of the Harbor View and the hotel for their expansion project of the hotel to allow for adequate parking. Kluver added this map is to let the Harbor Commission know the new boundaries for the marina.

**Update on Grant Status for Coal Dock** – Kluver stated the Harbor Assistance people have made decisions and recommendations on the grants which now have to be reviewed by the department secretary and the Governor before releasing the information by the end of year.

**Discussion on Potential Lease of Coal Dock** – Broberg stated the individual is a retired Coast Guard Commander who wants to move a construction company here; wants to purchase some property to build an office and main facility close to the marina; and is looking at the prospect of having a long term lease agreement using the coal dock as a staging area. Kluver stated he has shown interest in purchasing city property. Broberg stated that a lot of discussion needs to be done before anything can occur and is waiting to hear back from him.

**Adjourn** – Baregi moved and Swedberg seconded motion to adjourn. Motion carried 4-0 at 7:25 p.m.

Respectfully Submitted,  
Kay Bratley, Deputy Clerk/Treasurer

**Marina Operating Account 2018**

**12/31/2017 Balance Carried Forward** **184,549.56**

2-Jan Ck# 676 Washburn Marina -12,898.00

5-Jan Deposit 13,525.45

8-Jan Ck# 677 Washburn Marina -12,897.00

**Balance as of 1/8/18**

**172,280.01**

**Marina Operating Account 2017**

<b>12/31/2016 Balance Carried Forward</b>		<b>191,433.43</b>
6-Jan Ck# 623	Washburn Marina	-15,409.00
13-Jan Ck# 624	Washburn Marina	-18,648.93
13-Jan	Deposit	18,445.52
20-Jan	Deposit	89,727.09
20-Jan Ck# 625	Washburn Marina	-15,409.00
27-Jan Ck# 626	Washburn Marina	-15,407.00
31-Jan	Deposit	9,875.18
31-Jan	Interest	1.74
2-Feb Ck# 627	Washburn Marina	-14,262.00
3-Feb	Deposit	4,877.37
9-Feb Ck# 628	Washburn Marina	-14,262.00
10-Feb	Deposit	48,714.52
16-Feb Ck# 629	Washburn Marina	-14,262.00
	Sales Tax	-3,676.40
17-Feb	Deposit	29,476.93
23-Feb Ck# 630	Washburn Marina	-14,262.00
24-Feb	Deposit	2,798.96
28-Feb	Interest	1.99
2-Mar Ck# 621	Washburn Marina	-11,076.00
2-Mar	Deposit	4,963.82
9-Mar Ck# 632	Washburn Marina	-11,076.00
9-Mar Ck# 633	Washburn Marina	-11,076.00
10-Mar	Deposit	60,850.85
16-Mar Ck# 634	Washburn Marina	-35,282.31
17-Mar	Deposit	6,907.51
31-Mar	Interest	2.34
3-Apr Ck# 635	Washburn Marina	-27,952.00
7-Apr	Deposit	18,697.50
13-Apr Ck# 636	Washburn Marina	-13,976.00
	Sales Tax	-3,743.95
14-Apr	Deposit	84,879.65
21-Apr Ck# 637	Washburn Marina	-13,976.00
28-Apr Ck# 638	Washburn Marina	-32,837.00
28-Apr	Deposit	39,163.16
28-Apr	Interest	2.43
5-May Ck# 638	Washburn Marina	-18,840.00
12-May Ck# 640	Washburn Marina	-37,680.00
	Sales Tax	-5,940.97
12-May	Deposit	49,035.12
19-May Ck# 641	Marina Management Inc.-profit share	-119,168.00
19-May Ck# 642	Washburn Harbor Commission -profit share	-124,957.00
19-May	Deposit	25,827.07
25-May Ck# 643	Washburn Marina	-18,838.00
25-May Ck# 644	Washburn Marina	-16,084.00
31-May	Deposit	18,386.89

31-May	Interest	2.04
9-Jun Ck# 645	Washburn Marina	-16,084.00
9-Jun	Deposit	39,389.10
14-Jun Ck# 646	Washburn Marina	-16,084.00
	Sales Tax	-8,659.76
	Slip Holder Rental Fees	-52,425.00
20-Jun	Deposit	31,972.91
23-Jun Ck# 647	Washburn Marina	-16,084.00
26-Jun	Deposit	20,002.40
30-Jun Ck# 648	Washburn Marina	-16,083.00
30-Jun	Deposit	13,161.57
30-Jun	Interest	0.53
7-Jul Ck# 649	Washburn Marina	-21,365.00
12-Jul Ck# 650	Washburn Marina	-21,365.00
17-Jul	Deposit	39,086.54
17-Jul Ck# 651	Washburn Marina	-21,365.00
18-Jul Ck# 652	Sales Tax	-4,093.08
21-Jul Ck# 653	Washburn Marina	-21,366.00
21-Jul	Deposit	19,754.46
31-Jul Ck# 654	Washburn Marina	-15,690.00
31-Jul	Deposit	30,722.24
31-Jul	Interest	0.29
7-Aug Ck# 655	Washburn Marina	-15,690.00
10-Aug	Deposit	36,668.34
14-Aug Ck# 656	Washburn Marina	-15,690.00
14-Aug	Deposit	26,843.72
17-Aug Ck# 657	Washburn Marina	-15,000.00
18-Aug Ck# 658	Washburn Marina	-15,690.00
	Sales Tax	-4,725.88
23-Aug	Deposit	22,339.72
28-Aug Ck# 659	Washburn Marina	-15,690.00
31-Aug	Deposit	11,368.25
31-Aug	Interest	0.41
1-Sep Ck# 660	Washburn Marina	-19,094.00
1-Sep	Deposit	4,289.00
8-Sep	Deposit	16,027.10
11-Sep Ck# 661	Washburn Marina	-19,094.00
11-Sep	Deposit	32,667.21
18-Sep Ck# 662	Washburn Marina	-23,176.02
22-Sep	Deposit	27,992.62
25-Sep Ck# 663	Washburn Marina	-19,094.00
29-Sep	Deposit	20,684.91
30-Sep	Interest	0.46
2-Oct Ck# 664	Washburn Marina	-13,369.00
6-Oct	Deposit	22,880.14
9-Oct Ck# 665	Washburn Marina	-13,369.00
10-Oct	Deposit	17,630.79
16-Oct Ck# 666	Washburn Marina	-13,369.00
	Sales Tax	-4,931.10

	Guest Dockage Payout	-9,000.00
20-Oct	Deposit	39,226.62
23-Oct	Washburn Marina	-13,369.00
	Addl Payroll Taxes	-2,000.00
	Accounts Payable Due	-3,000.00
26-Oct	Deposit	42,874.01
30-Oct Ck# 668	Washburn Marina	-30,642.00
31-Oct	Deposit	25,999.86
31-Oct	Interest	0.74
6-Nov Ck# 669	Washburn Marina	-17,273.00
9-Nov	Deposit	38,224.91
13-Nov Ck# 670	Washburn Marina	-17,273.00
13-Nov	Deposit	19,071.07
14-Nov Ck# 671	Washburn Marina	-17,273.00
	Sales Tax	-8,691.62
21-Nov	Deposit	27,393.62
27-Nov Ck# 672	Washburn Marina	-17,271.00
30-Nov	Interest	1.07
4-Dec Ck# 673		-15,539.00
8-Dec	Deposit	40,542.02
11-Dec Ck# 674	Washburn Marina	-15,539.00
	Sales Tax	-3,869.86
12-Dec	Deposit	50,581.83
18-Dec Ck# 675	Washburn Marina	-31,077.00
20-Dec	Deposit	31,643.49
29-Dec	Interest	1.38

**Balance as of 12/31/17**

**184,549.56**

**Harbor Pass Book - 2017**

**12/31/2016 Balance Carried Forward**

**\$250,104.77**

20-Jan Slip Transfer Fee #57	100.00
27-Jan January Fringe	-73.24
24-Jan Bremer bank Loan Payment	-8,954.47
30-Jan Slip Transfer Fee # 121	100.00
31-Jan Interest	41.56
16-Feb Washburn Chamber Dues	-85.00
February Fringe	-73.24
Wisconsin Harbor Towns Assoc. Dues	-250.00
January Payrolls	-551.99
28-Feb Interest	38.80
16-Mar February Payroll	-559.19
March Fringe	-73.24
Complete Computer Solutions, Inc.	-2,279.99
31-Mar Interest	42.61
7-Apr Slip# 79 & 76 Transfers	200.00
12-Apr Bremer bank Loan Payment	-502.16
March Payroll	-857.37
April Fringe	-73.24
14-Apr Slip Fees	8,565.14
Annual Fees	300.00
Sales Tax	487.58
28-Apr Slip Fees	52,107.74
Annual Fees	2,150.00
Sales Tax	2,956.64
28-Apr Interest	53.56
11-May Sales Tax	-3,932.97
May Fringe	-73.24
Daily Press-Bids	-186.40
Marina Travel Lift	-1,321.36
Den Hartog Industries	-1,230.99
April Payroll	-608.75
12-May Slip Fees	17,453.22
Annual Fees	750.00
Sales Tax	1,001.20
19-May Slip Fees	22,519.04
Annual Fees	950.00
Sales Tax	1,290.77
Profit Share	124,957.00
31-May Slip Fees	13,476.99
Annual Fees	550.00
Sales Tax	825.29
Marine Tech-Dock Rent	1,000.00
31-May Interest	85.73
9-Jun Slip Fees	4,063.26
Sales Tax	231.73
Annual Fees	150.00
20-Jun Slip Fees	4,673.33
Annual Fees	150.00
Sales Tax	246.05
30-Jun Washburn Marina-sales tax	-2,860.24
Washburn Marina - WIFI Equipment	-971.25
Foss Electric	-2,482.00
June Office Fringe	-73.25
May Payroll	-596.43
30-Jun Interest	107.55
19-Jul Bremer bank Loan Payment	-8,837.77
June Payroll	-522.02

July Office Fringe	-73.25
Earth Sense Landscaping -Top soil	-370.00
Angelo Luppino - Black top	-100,188.28
Lake Effect Builders- Down Payment on Fish Cleaning Shelter	-7,000.00
31-Jul Interest	99.52
14-Aug Slip Fees	128.40
17-Aug August Fringe	-73.25
July Payroll	-596.36
Wisconsin Commercial Ports Association	-200.00
Foss Electric	-1,001.60
Huffcutt	-917.85
Daily Press-Slip Fee Increase	-161.20
Washburn Marina Sales Tax	-246.05
18-Aug Nelson Const. Dock Rent Fee	3,875.00
31-Aug Interest	84.03
21-Sep Trust Fund Loan Payment	-18,381.46
Daily Press-Slip Fee Increase	-161.20
August Payroll	-559.18
September Fringe	-73.25
KBK Service, Inc.	-3,000.00
29-Sep Nelson Const. Dock Rent Fee	5,310.00
30-Sep Interest	79.90
9-Oct Bremer bank Loan Payment	-398.49
September Payroll	-894.53
Coco's	-218.50
Anderson Electric	-1,773.41
Fast Lane Motor Sports -parts for yard trailer	-1,898.40
International Dock Products	-194.70
October Fringe	-73.25
13-Oct Marine Tech-Dock Rent	1,000.00
20-Oct Guest Dockage Fees	2,116.00
31-Oct Interest	79.74
16-Nov Washburn Chamber Dinner	-27.00
Office Fringe-Medical	-21.93
October Payroll	-559.23
T&D Enterprises, LLC	-348.00
T&D Enterprises, LLC	-610.74
Belknap Electric, Inc.	-1,137.99
Minnesota Petroleum Service	-917.13
November Fringe	-73.25
Marina Travel Lift	-1,416.42
30-Nov Interest	76.59
12-Dec November Payroll	-580.42
Dec. Fringe	-76.76
Smithgroup JJr	-19,300.00
Pier Genius	-10,310.00
Lake Effect Builders-Balance on Fish Shed	-8,900.00
Marine Travellift	-24.78
Smithgroup JJr	-1,040.00
19-Dec December Payroll	-521.98
29-Dec Interest	84.55

**Balance as of 1/9/18**

**\$302,313.65**

Wisconsin Harbor Towns Association

c/o E-effective Marketing  
P.O. Box 393  
Sun Prairie, WI 53590

# Invoice

Date	Invoice #
1/4/2018	250

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

Description	Amount
1/2 Annual Member Dues	250.00
<b>Total</b> \$250.00	

INVOICE

# SMITHGROUP JJR

SMITHGROUPJJR  
201 DEPOT STREET SECOND FLOOR  
ANN ARBOR, MI 48104  
T 734.669.2736  
F 734.780.8467  
www.smithgroupjjr.com

December 18, 2017  
Project No: 50222  
Invoice No: 0128002

**Invoice Total \$875.00**

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

Professional Services from May 27, 2017 to November 24, 2017

Contract 005 Washburn Marina Grant Application Assistance

Professional Personnel

	Hours	Rate	Amount	
Principal/Level 1				
Stangland, Jason	5.00	175.00	875.00	
Totals	5.00		875.00	
<b>Total Labor</b>				<b>875.00</b>
		<b>Total this Contract</b>		<b>\$875.00</b>

*ok*  
*[Signature]*  
~~122717~~ 122717  
210-00-53540-410-00

Due and payable upon receipt.

Electronic Payments: SMITHGROUPJJR, COMERICA BANK (CMCA) #072000096, ACCOUNT #1850611219

Total this Invoice \$875.00

**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
0124714	6/29/2017	1,040.00
<b>Total</b>		<b>1,040.00</b>

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

SGJJR PM

Robert Wright

Due and payable upon receipt.

Electronic Payments: SMITHGROUPJJR, COMERICA BANK (CMCA) #072000096, ACCOUNT #1850611219

**Washburn Marina**  
**Balance Sheet**  
As of December 31, 2017

	<u>Dec 31, 17</u>		
<b>ASSETS</b>		<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Checking/Savings</b>		<b>Current Liabilities</b>	
<b>1-1100 · Cash</b>		<b>Accounts Payable</b>	
1-1110 · Checking	4,291.18	2-1100 · Accounts Payable	33,932.48
1-1120 · Petty Cash	200.00	<b>Total Accounts Payable</b>	33,932.48
<b>Total 1-1100 · Cash</b>	<u>4,491.18</u>	<b>Credit Cards</b>	
<b>Total Checking/Savings</b>	4,491.18	2-1110 · Credit Card Payable	9,232.02
<b>Accounts Receivable</b>		<b>Total Credit Cards</b>	9,232.02
<b>1-1200 · Accounts Receivable</b>		<b>Other Current Liabilities</b>	
1-1210 · Billed Invoices	67,928.07	2-1300 · Payroll Liabilities	
<b>Total 1-1200 · Accounts Receivable</b>	<u>67,928.07</u>	2-1310 · Employee Health Benefits	558.17
<b>Total Accounts Receivable</b>	67,928.07	2-1320 · Unemployment Comp Tax	391.62
<b>Other Current Assets</b>		2-1330 · State Withholding	-141.45
<b>1-1300 · Ship Store Inventory</b>		2-1340 · Federal/FICA Withholding	3,161.76
1-1311 · Clothing	176.23	<b>Total 2-1300 · Payroll Liabilities</b>	3,970.10
1-1312 · Consumables	211.21	<b>2-1400 · Tax Liabilities</b>	
1-1313 · Marine Supplies	47,774.46	2-1410 · Sales Tax Payable	3,302.81
1-1314 · Personal Items	1,088.51	<b>Total 2-1400 · Tax Liabilities</b>	3,302.81
1-1316 · Diesel Fuel	1,495.49	<b>2-1500 · Other Liabilities</b>	
1-1317 · Gasoline	2,745.25	2-1520 · Deferred Unearned Revenue	
1-1319 · Slow Moving Contra	935.22	2-1521 · Slip Rent and Sales	573.67
<b>Total 1-1300 · Ship Store Inventory</b>	<u>54,426.37</u>	2-1522 · Gift Certificates Outstanding	192.88
1-1330 · Notes Receivable	-60.00	2-1523 · Haul Out, Storage, Launch	53,923.75
1-1340 · Prepaid Expenses	31,059.74	<b>Total 2-1520 · Deferred Unearned Reven</b>	54,690.30
12000 · Undeposited Funds	800.00	<b>2-1530 · Refundable Deposits</b>	11,820.30
<b>Total Other Current Assets</b>	<u>86,226.11</u>	<b>Total 2-1500 · Other Liabilities</b>	66,510.60
<b>Total Current Assets</b>	158,645.36	<b>Total Other Current Liabilities</b>	73,783.51
<b>Fixed Assets</b>		<b>Total Current Liabilities</b>	116,948.01
<b>1-2100 · Furniture, Fixtures, Equipment</b>	1,528.47	<b>Total Liabilities</b>	116,948.01
<b>Total Fixed Assets</b>	<u>1,528.47</u>	<b>Equity</b>	
<b>TOTAL ASSETS</b>	<u><u>160,173.83</u></u>	<b>3-3000 · Retained Earnings</b>	-14,696.72
		<b>Net Income</b>	57,922.54
		<b>Total Equity</b>	43,225.82
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>160,173.83</u></u>

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
December 2017

BUDGET V ACTUAL								
	Dec 17	Budget	\$ Over Budget	% of Budget	Apr - Dec 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	4,206.61	1,000.00	3,206.61	420.66%	214,313.98	206,000.00	8,313.98	104.04%
4-2000 · Service Dept Income	60,427.01	62,154.00	-1,726.99	97.22%	533,990.27	543,585.00	-9,594.73	98.24%
4-3000 · Ship Store Income	2,140.20	3,750.00	-1,609.80	57.07%	167,495.37	171,170.00	-3,674.63	97.85%
<b>Total Income</b>	<b>66,773.82</b>	<b>66,904.00</b>	<b>-130.18</b>	<b>99.81%</b>	<b>915,799.62</b>	<b>920,755.00</b>	<b>-4,955.38</b>	<b>99.46%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	27,626.70	20,975.00	6,651.70	131.71%	183,331.68	174,187.00	9,144.68	105.25%
5-3000 · Ship Store COGS	1,081.12	2,469.00	-1,387.88	43.79%	122,112.48	123,642.00	-1,529.52	98.76%
<b>Total COGS</b>	<b>28,707.82</b>	<b>23,444.00</b>	<b>5,263.82</b>	<b>122.45%</b>	<b>305,444.16</b>	<b>297,829.00</b>	<b>7,615.16</b>	<b>102.56%</b>
<b>Gross Profit</b>	<b>38,066.00</b>	<b>43,460.00</b>	<b>-5,394.00</b>	<b>87.59%</b>	<b>610,355.46</b>	<b>622,926.00</b>	<b>-12,570.54</b>	<b>97.98%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	3,878.00	3,716.00	162.00	104.36%	37,921.21	39,321.00	-1,399.79	96.44%
6-2000 · Service Dept Expenses	10,548.68	10,654.00	-105.32	99.01%	112,611.40	107,075.00	5,536.40	105.17%
6-3000 · Ship Store Expenses	3,764.80	2,976.00	788.80	126.51%	52,352.85	51,567.00	785.85	101.52%
6-4000 · General Expenses	19,133.37	21,366.00	-2,232.63	89.55%	199,867.97	204,346.00	-4,478.03	97.81%
<b>Total Expense</b>	<b>37,324.85</b>	<b>38,712.00</b>	<b>-1,387.15</b>	<b>96.42%</b>	<b>402,753.43</b>	<b>402,309.00</b>	<b>444.43</b>	<b>100.11%</b>
<b>Net Ordinary Income</b>	<b>741.15</b>	<b>4,748.00</b>	<b>-4,006.85</b>	<b>15.61%</b>	<b>207,602.03</b>	<b>220,617.00</b>	<b>-13,014.97</b>	<b>94.1%</b>
<b>Net Income</b>	<b>741.15</b>	<b>4,748.00</b>	<b>-4,006.85</b>	<b>15.61%</b>	<b>207,602.03</b>	<b>220,617.00</b>	<b>-13,014.97</b>	<b>94.1%</b>

PREVIOUS YEAR COMPARISON								
	Dec 17	Dec 16	\$ Change	% Change	Apr - Dec 17	Apr - Dec 16	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	4,206.61	5,315.31	-1,108.70	-20.86%	214,313.98	229,967.11	-15,653.13	-6.81%
4-2000 · Service Dept Income	60,427.01	56,618.94	3,808.07	6.73%	533,990.27	549,022.62	-15,032.35	-2.74%
4-3000 · Ship Store Income	2,140.20	4,522.19	-2,381.99	-52.67%	167,495.37	165,607.18	1,888.19	1.14%
<b>Total Income</b>	<b>66,773.82</b>	<b>66,456.44</b>	<b>317.38</b>	<b>0.48%</b>	<b>915,799.62</b>	<b>944,596.91</b>	<b>-28,797.29</b>	<b>-3.05%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	27,626.70	19,914.08	7,712.62	38.73%	183,331.68	191,571.59	-8,239.91	-4.3%
5-3000 · Ship Store COGS	1,081.12	1,970.15	-889.03	-45.13%	122,112.48	123,887.34	-1,774.86	-1.43%
<b>Total COGS</b>	<b>28,707.82</b>	<b>21,884.23</b>	<b>6,823.59</b>	<b>31.18%</b>	<b>305,444.16</b>	<b>315,458.93</b>	<b>-10,014.77</b>	<b>-3.18%</b>
<b>Gross Profit</b>	<b>38,066.00</b>	<b>44,572.21</b>	<b>-6,506.21</b>	<b>-14.6%</b>	<b>610,355.46</b>	<b>629,137.98</b>	<b>-18,782.52</b>	<b>-2.99%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	3,878.00	3,963.21	-85.21	-2.15%	37,921.21	38,337.63	-416.42	-1.09%
6-2000 · Service Dept Expenses	10,548.68	8,773.46	1,775.22	20.23%	112,611.40	100,987.82	11,623.58	11.51%
6-3000 · Ship Store Expenses	3,764.80	3,551.60	213.20	6.0%	52,352.85	48,307.47	4,045.38	8.37%
6-4000 · General Expenses	19,133.37	21,404.27	-2,270.90	-10.61%	199,867.97	199,399.15	468.82	0.24%
<b>Total Expense</b>	<b>37,324.85</b>	<b>37,692.54</b>	<b>-367.69</b>	<b>-0.98%</b>	<b>402,753.43</b>	<b>387,032.07</b>	<b>15,721.36</b>	<b>4.06%</b>
<b>Net Ordinary Income</b>	<b>741.15</b>	<b>6,879.67</b>	<b>-6,138.52</b>	<b>-89.23%</b>	<b>207,602.03</b>	<b>242,105.91</b>	<b>-34,503.88</b>	<b>-14.25%</b>
<b>Net Income</b>	<b>741.15</b>	<b>6,879.67</b>	<b>-6,138.52</b>	<b>-89.23%</b>	<b>207,602.03</b>	<b>242,105.91</b>	<b>-34,503.88</b>	<b>-14.25%</b>

## Washburn Marina Washburn Marina Budget vs. Actual December 2017

	Dec 17	Budget	\$ Over Budget	% of Budget	Apr - Dec 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	0.00	0.00	0.00	0.0%	112,860.31	113,000.00	-139.69	99.88%
4-1200 · Off-Season	4,031.00	500.00	3,531.00	806.2%	98,901.00	88,500.00	10,401.00	111.75%
4-1400 · Misc Services	175.61	500.00	-324.39	35.12%	2,552.67	4,500.00	-1,947.33	56.73%
<b>Total 4-1000 · Facility Income</b>	<b>4,206.61</b>	<b>1,000.00</b>	<b>3,206.61</b>	<b>420.66%</b>	<b>214,313.98</b>	<b>206,000.00</b>	<b>8,313.98</b>	<b>104.04%</b>
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	8,906.50	8,938.00	-31.50	99.65%	53,204.50	37,938.00	15,266.50	140.24%
4-2112 · Fiberglass-Woodwork	22,074.25	31,282.00	-9,207.75	70.57%	143,932.68	167,912.00	-23,979.32	85.72%
4-2113 · Mechanical	8,333.52	7,448.00	885.52	111.89%	92,733.59	92,017.00	716.59	100.78%
4-2114 · Rigging	211.50	993.00	-781.50	21.3%	16,250.50	13,292.00	2,958.50	122.26%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	742.50	824.00	-81.50	90.11%	116,565.94	116,139.00	426.94	100.37%
4-2122 · Other Unit Billed	-150.00	169.00	-319.00	-88.76%	13,492.00	23,787.00	-10,295.00	56.72%
<b>Total 4-2120 · Unit Billed Services</b>	<b>592.50</b>	<b>993.00</b>	<b>-400.50</b>	<b>59.67%</b>	<b>130,057.94</b>	<b>139,926.00</b>	<b>-9,868.06</b>	<b>92.95%</b>
<b>Total 4-2100 · Labor</b>	<b>40,118.27</b>	<b>49,654.00</b>	<b>-9,535.73</b>	<b>80.8%</b>	<b>436,179.21</b>	<b>451,085.00</b>	<b>-14,905.79</b>	<b>96.7%</b>
4-2200 · Materials	19,803.74	12,500.00	7,303.74	158.43%	58,659.00	55,500.00	3,159.00	105.69%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	16,792.75	20,500.00	-3,707.25	81.92%
4-2400 · Misc Charges	505.00	250.00	255.00	202.0%	22,359.31	18,750.00	3,609.31	119.25%
4-2500 · Credit/Refunds	0.00	-250.00	250.00	0.0%	0.00	-2,250.00	2,250.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>60,427.01</b>	<b>62,154.00</b>	<b>-1,726.99</b>	<b>97.22%</b>	<b>533,990.27</b>	<b>543,585.00</b>	<b>-9,594.73</b>	<b>98.24%</b>
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	6.49	0.00	6.49	100.0%	2,241.19	1,850.00	391.19	121.15%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,199.15	1,270.00	-70.85	94.42%
4-3130 · Marine Supplies	2,114.07	2,750.00	-635.93	76.88%	86,933.44	79,250.00	7,683.44	109.7%
4-3140 · Personal Items	46.83	0.00	46.83	100.0%	4,595.93	4,250.00	345.93	108.14%
4-3150 · Special Orders	148.32	1,000.00	-851.68	14.83%	20,329.90	24,750.00	-4,420.10	82.14%
<b>Total 4-3100 · Store Sales</b>	<b>2,315.71</b>	<b>3,750.00</b>	<b>-1,434.29</b>	<b>61.75%</b>	<b>115,299.61</b>	<b>111,370.00</b>	<b>3,929.61</b>	<b>103.53%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	10,816.89	15,000.00	-4,183.11	72.11%
4-3220 · Gasoline	-175.51	0.00	-175.51	100.0%	39,568.99	42,250.00	-2,681.01	93.65%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,809.88	2,550.00	-740.12	70.98%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>-175.51</b>	<b>0.00</b>	<b>-175.51</b>	<b>100.0%</b>	<b>52,195.76</b>	<b>59,800.00</b>	<b>-7,604.24</b>	<b>87.28%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>2,140.20</b>	<b>3,750.00</b>	<b>-1,609.80</b>	<b>57.07%</b>	<b>167,495.37</b>	<b>171,170.00</b>	<b>-3,674.63</b>	<b>97.85%</b>
<b>Total Income</b>	<b>66,773.82</b>	<b>66,904.00</b>	<b>-130.18</b>	<b>99.81%</b>	<b>915,799.62</b>	<b>920,755.00</b>	<b>-4,955.38</b>	<b>99.46%</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	1,672.13	1,110.00	562.13	150.64%	15,226.98	11,523.00	3,703.98	132.14%
5-2112 · Fiberglass-Woodworking	5,626.70	5,217.00	409.70	107.85%	47,375.46	48,144.00	-768.54	98.4%
5-2113 · Mechanical	2,151.71	2,331.00	-179.29	92.31%	20,304.45	23,498.00	-3,193.55	86.41%

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
December 2017

	Dec 17	Budget	\$ Over Budget	% of Budget	Apr - Dec 17	Budget	\$ Over Budget	% of Budget
5-2114 · Rigging	48.94	333.00	-284.06	14.7%	2,728.82	3,356.00	-627.18	81.31%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>9,499.48</b>	<b>8,991.00</b>	<b>508.48</b>	<b>105.66%</b>	<b>85,635.71</b>	<b>86,521.00</b>	<b>-885.29</b>	<b>98.98%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	328.31	1,729.00	-1,400.69	18.99%	31,067.75	20,804.00	10,263.75	149.34%
5-2122 · Other	0.00	380.00	-380.00	0.0%	2,592.54	4,567.00	-1,974.46	56.77%
<b>Total 5-2120 · Unit Billed Services</b>	<b>328.31</b>	<b>2,109.00</b>	<b>-1,780.69</b>	<b>15.57%</b>	<b>33,660.29</b>	<b>25,371.00</b>	<b>8,289.29</b>	<b>132.67%</b>
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total 5-2100 · Labor</b>	<b>9,827.79</b>	<b>11,100.00</b>	<b>-1,272.21</b>	<b>88.54%</b>	<b>119,296.00</b>	<b>111,892.00</b>	<b>7,404.00</b>	<b>106.62%</b>
5-2200 · Subcontract Services	3,500.00	0.00	3,500.00	100.0%	18,598.30	18,450.00	148.30	100.8%
5-2300 · Materials	14,298.91	9,875.00	4,423.91	144.8%	45,437.38	43,845.00	1,592.38	103.63%
<b>Total 5-2000 · Service Dept COGS</b>	<b>27,626.70</b>	<b>20,975.00</b>	<b>6,651.70</b>	<b>131.71%</b>	<b>183,331.68</b>	<b>174,187.00</b>	<b>9,144.68</b>	<b>105.25%</b>
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	6.49	0.00	6.49	100.0%	1,795.17	1,573.00	222.17	114.12%
5-3120 · Consumables	108.52	0.00	108.52	100.0%	922.71	827.00	95.71	111.57%
5-3130 · Marine Supplies	820.47	1,719.00	-898.53	47.73%	58,203.46	49,532.00	8,671.46	117.51%
5-3140 · Personal Items	44.47	0.00	44.47	100.0%	3,486.75	3,189.00	297.75	109.34%
5-3150 · Special Orders	101.17	750.00	-648.83	13.49%	15,420.04	18,563.00	-3,142.96	83.07%
<b>Total 5-3100 · Store Sales</b>	<b>1,081.12</b>	<b>2,469.00</b>	<b>-1,387.88</b>	<b>43.79%</b>	<b>79,828.13</b>	<b>73,684.00</b>	<b>6,144.13</b>	<b>108.34%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	9,303.05	13,200.00	-3,896.95	70.48%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	32,981.30	36,758.00	-3,776.70	89.73%
<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>42,284.35</b>	<b>49,958.00</b>	<b>-7,673.65</b>	<b>84.64%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>1,081.12</b>	<b>2,469.00</b>	<b>-1,387.88</b>	<b>43.79%</b>	<b>122,112.48</b>	<b>123,642.00</b>	<b>-1,529.52</b>	<b>98.76%</b>
<b>Total COGS</b>	<b>28,707.82</b>	<b>23,444.00</b>	<b>5,263.82</b>	<b>122.45%</b>	<b>305,444.16</b>	<b>297,829.00</b>	<b>7,615.16</b>	<b>102.56%</b>
<b>Gross Profit</b>	<b>38,066.00</b>	<b>43,460.00</b>	<b>-5,394.00</b>	<b>87.59%</b>	<b>610,355.46</b>	<b>622,926.00</b>	<b>-12,570.54</b>	<b>97.98%</b>
<b>Expense</b>								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	1,380.78	1,145.00	235.78	120.59%	9,115.03	8,580.00	535.03	106.24%
6-1120 · Buildings/Grounds	1,718.69	1,421.00	297.69	120.95%	14,982.25	14,066.00	916.25	106.51%
<b>Total 6-1100 · Utilities</b>	<b>3,099.47</b>	<b>2,566.00</b>	<b>533.47</b>	<b>120.79%</b>	<b>24,097.28</b>	<b>22,646.00</b>	<b>1,451.28</b>	<b>106.41%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	86.07	0.00	86.07	100.0%	3,275.91	3,430.00	-154.09	95.51%
6-1220 · Buildings/Grounds	692.46	550.00	142.46	125.9%	10,548.02	7,845.00	2,703.02	134.46%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>778.53</b>	<b>550.00</b>	<b>228.53</b>	<b>141.55%</b>	<b>13,823.93</b>	<b>11,275.00</b>	<b>2,548.93</b>	<b>122.61%</b>
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	5,400.00	-5,400.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>3,878.00</b>	<b>3,716.00</b>	<b>162.00</b>	<b>104.36%</b>	<b>37,921.21</b>	<b>39,321.00</b>	<b>-1,399.79</b>	<b>96.44%</b>
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	3,086.11	2,124.00	962.11	145.3%	32,242.89	22,395.00	9,847.89	143.97%
6-2112 · Warranty/Credit	353.08	303.00	50.08	116.53%	7,572.92	3,198.00	4,374.92	236.8%
6-2113 · General Maintenance	1,442.05	607.00	835.05	237.57%	7,723.46	6,397.00	1,326.46	120.74%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,881.24</b>	<b>3,034.00</b>	<b>1,847.24</b>	<b>160.89%</b>	<b>47,539.27</b>	<b>31,990.00</b>	<b>15,549.27</b>	<b>148.61%</b>

## Washburn Marina Washburn Marina Budget vs. Actual December 2017

	Dec 17	Budget	\$ Over Budget	% of Budget	Apr - Dec 17	Budget	\$ Over Budget	% of Budget
6-2120 · FICA/Medicare	1,252.19	1,294.00	-41.81	96.77%	13,893.59	12,938.00	955.59	107.39%
6-2130 · Unemployment Compensation	59.28	38.00	21.28	156.0%	907.44	1,383.00	-475.56	65.61%
6-2140 · Workers Compensation	712.37	862.00	-149.63	82.64%	6,463.11	7,758.00	-1,294.89	83.31%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>6,905.08</b>	<b>5,228.00</b>	<b>1,677.08</b>	<b>132.08%</b>	<b>68,803.41</b>	<b>54,069.00</b>	<b>14,734.41</b>	<b>127.25%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	2,765.12	3,364.00	-598.88	82.2%
6-2220 · Personal Time Compensation	372.80	1,155.00	-782.20	32.28%	9,326.69	10,395.00	-1,068.31	89.72%
6-2230 · Health Insurance	1,620.65	1,847.00	-226.35	87.75%	13,920.43	16,623.00	-2,702.57	83.74%
6-2240 · Retirement Plan	413.18	507.00	-93.82	81.5%	3,934.88	5,071.00	-1,136.12	77.6%
<b>Total 6-2200 · Employee Benefits</b>	<b>2,406.63</b>	<b>3,509.00</b>	<b>-1,102.37</b>	<b>68.58%</b>	<b>29,947.12</b>	<b>35,453.00</b>	<b>-5,505.88</b>	<b>84.47%</b>
6-2310 · Education & Training	167.00	417.00	-250.00	40.05%	6,572.95	1,753.00	4,819.95	374.95%
6-2320 · Equipment Maintenance	125.60	525.00	-399.40	23.92%	4,778.74	4,725.00	53.74	101.14%
6-2330 · Freight & Shipping	81.93	250.00	-168.07	32.77%	1,876.01	2,250.00	-373.99	83.38%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	718.00	700.00	18.00	102.57%
6-2350 · Small Tools	151.50	400.00	-248.50	37.88%	4,374.27	3,600.00	774.27	121.51%
6-2360 · Supplies	862.94	0.00	862.94	100.0%	-7,860.73	0.00	-7,860.73	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	13.38	450.00	-436.62	2.97%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	1,432.26	1,600.00	-167.74	89.52%
6-2390 · Utilities	89.68	100.00	-10.32	89.68%	815.04	900.00	-84.96	90.56%
6-2400 · Warranty Parts	-241.68	175.00	-416.68	-138.1%	1,140.95	1,575.00	-434.05	72.44%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>10,548.68</b>	<b>10,654.00</b>	<b>-105.32</b>	<b>99.01%</b>	<b>112,611.40</b>	<b>107,075.00</b>	<b>5,536.40</b>	<b>105.17%</b>
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	2,490.16	1,820.00	670.16	136.82%	37,437.26	35,191.00	2,246.26	106.38%
6-3120 · FICA/Medicare	223.55	169.00	54.55	132.28%	2,621.44	3,024.00	-402.56	86.69%
6-3130 · Unemployment Compensation	10.58	15.00	-4.42	70.53%	209.96	655.00	-445.04	32.06%
6-3140 · Workers Compensation	127.18	182.00	-54.82	69.88%	1,618.86	1,638.00	-19.14	98.83%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>2,851.47</b>	<b>2,186.00</b>	<b>665.47</b>	<b>130.44%</b>	<b>41,887.52</b>	<b>40,508.00</b>	<b>1,379.52</b>	<b>103.41%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	906.68	860.00	46.68	105.43%
6-3220 · Personal Time Compensation	202.29	386.00	-183.71	52.41%	1,819.01	3,474.00	-1,654.99	52.36%
6-3230 · Health Insurance	405.24	95.00	310.24	426.57%	2,015.33	855.00	1,160.33	235.71%
6-3240 · Retirement Plan	172.71	147.00	25.71	117.49%	1,688.77	1,437.00	251.77	117.52%
<b>Total 6-3200 · Employee Benefits</b>	<b>780.24</b>	<b>628.00</b>	<b>152.24</b>	<b>124.24%</b>	<b>6,429.79</b>	<b>6,626.00</b>	<b>-196.21</b>	<b>97.04%</b>
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3310 · Equipment/Maintenance	0.00	0.00	0.00	0.0%	6.08	250.00	-243.92	2.43%
6-3320 · Freight/Shipping	35.18	25.00	10.18	140.72%	1,486.23	2,025.00	-538.77	73.39%
6-3330 · Supplies	0.00	50.00	-50.00	0.0%	983.83	900.00	83.83	109.31%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	8.23	0.00	8.23	100.0%	749.91	475.00	274.91	157.88%
6-3360 · Utilities	89.68	87.00	2.68	103.08%	815.04	783.00	32.04	104.09%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-5.55	0.00	-5.55	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>3,764.80</b>	<b>2,976.00</b>	<b>788.80</b>	<b>126.51%</b>	<b>52,352.85</b>	<b>51,567.00</b>	<b>785.85</b>	<b>101.52%</b>
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								

## Washburn Marina Washburn Marina Budget vs. Actual December 2017

	Dec 17	Budget	\$ Over Budget	% of Budget	Apr - Dec 17	Budget	\$ Over Budget	% of Budget
6-4110 · Administration Wages	8,658.50	9,032.00	-373.50	95.87%	94,658.14	90,320.00	4,338.14	104.8%
6-4120 · Repair/Maintenance Wages	2,153.73	2,607.00	-453.27	82.61%	26,659.06	29,525.00	-2,865.94	90.29%
6-4130 · FICA/Medicare	714.29	905.00	-190.71	78.93%	9,284.10	9,279.00	5.10	100.06%
6-4140 · Unemployment Compensation	33.82	61.00	-27.18	55.44%	554.11	1,320.00	-765.89	41.98%
6-4150 · Workers Compensation	406.36	614.00	-207.64	66.18%	4,115.22	5,526.00	-1,410.78	74.47%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>11,966.70</b>	<b>13,219.00</b>	<b>-1,252.30</b>	<b>90.53%</b>	<b>135,270.63</b>	<b>135,970.00</b>	<b>-699.37</b>	<b>99.49%</b>
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	70.00	-70.00	0.0%	210.12	350.00	-139.88	60.03%
6-4220 · Personal Time Compensation	201.37	123.00	78.37	163.72%	1,149.02	1,107.00	42.02	103.8%
6-4230 · Health Insurance	1,379.94	2,019.00	-639.06	68.35%	14,497.10	18,171.00	-3,673.90	79.78%
6-4240 · Retirement Plan	205.44	355.00	-149.56	57.87%	2,568.12	3,234.00	-665.88	79.41%
<b>Total 6-4200 · Employee Benefits</b>	<b>1,786.75</b>	<b>2,567.00</b>	<b>-780.25</b>	<b>69.61%</b>	<b>18,424.36</b>	<b>22,862.00</b>	<b>-4,437.64</b>	<b>80.59%</b>
6-4300 · Advertising & Marketing	512.96	360.00	152.96	142.49%	7,880.15	6,315.00	1,565.15	124.79%
6-4310 · Contract Services	34.11	30.00	4.11	113.7%	304.65	870.00	-565.35	35.02%
6-4320 · Donations	900.00	650.00	250.00	138.46%	1,200.00	1,050.00	150.00	114.29%
6-4330 · Education & Training	166.33	350.00	-183.67	47.52%	1,616.97	2,439.00	-822.03	66.3%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	179.96	225.00	-45.04	79.98%
6-4350 · Insurance	1,369.74	1,190.00	179.74	115.1%	10,986.04	10,710.00	276.04	102.58%
6-4370 · License/Permit/Fee/Dues/Subscr	87.95	690.00	-602.05	12.75%	1,793.89	3,540.00	-1,746.11	50.68%
6-4380 · Office Supplies/Postage	142.53	220.00	-77.47	64.79%	1,218.01	1,980.00	-761.99	61.52%
6-4390 · Professional Services	679.89	100.00	579.89	679.89%	4,902.17	3,900.00	1,002.17	125.7%
6-4400 · Service Charges	1,036.10	1,000.00	36.10	103.61%	12,590.01	9,000.00	3,590.01	139.89%
6-4410 · Supplies	101.62	100.00	1.62	101.62%	936.00	900.00	36.00	104.0%
6-4420 · Travel/Lodging/Miles	0.00	500.00	-500.00	0.0%	346.00	900.00	-554.00	38.44%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	228.92	400.00	-171.08	57.23%
6-4440 · Utilities	279.56	290.00	-10.44	96.4%	2,434.05	2,610.00	-175.95	93.26%
6-4450 · Misc Expenses	138.62	125.00	13.62	110.9%	822.28	1,125.00	-302.72	73.09%
6-4460 · Purchases Discount	-69.49	-50.00	-19.49	138.98%	-1,266.12	-450.00	-816.12	281.36%
<b>Total 6-4000 · General Expenses</b>	<b>19,133.37</b>	<b>21,366.00</b>	<b>-2,232.63</b>	<b>89.55%</b>	<b>199,867.97</b>	<b>204,346.00</b>	<b>-4,478.03</b>	<b>97.81%</b>
<b>Total Expense</b>	<b>37,324.85</b>	<b>38,712.00</b>	<b>-1,387.15</b>	<b>96.42%</b>	<b>402,753.43</b>	<b>402,309.00</b>	<b>444.43</b>	<b>100.11%</b>
Net Ordinary Income	741.15	4,748.00	-4,006.85	15.61%	207,602.03	220,617.00	-13,014.97	94.1%
Net Income	741.15	4,748.00	-4,006.85	15.61%	207,602.03	220,617.00	-13,014.97	94.1%

**Washburn Marina  
Facilities Budget vs. Actual  
December 2017**

BUDGET V ACTUAL					Apr - Dec			
	Dec 17	Budget	\$ Over Budget	% of Budget	17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	0.00	0.00	0.00	0.0%	112,860.31	113,000.00	-139.69	99.88%
4-1200 · Off-Season	4,031.00	500.00	3,531.00	806.2%	98,901.00	88,500.00	10,401.00	111.75%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	127,837.12	128,170.00	-332.88	99.74%
4-1400 · Misc Services	175.61	500.00	-324.39	35.12%	2,552.67	4,500.00	-1,947.33	56.73%
<b>Total 4-1000 · Facility Income</b>	<b>4,206.61</b>	<b>1,000.00</b>	<b>3,206.61</b>	<b>420.66%</b>	<b>342,151.10</b>	<b>334,170.00</b>	<b>7,981.10</b>	<b>102.39%</b>
<b>Total Income</b>	<b>4,206.61</b>	<b>1,000.00</b>	<b>3,206.61</b>	<b>420.66%</b>	<b>342,151.10</b>	<b>334,170.00</b>	<b>7,981.10</b>	<b>102.39%</b>
<b>Gross Profit</b>	<b>4,206.61</b>	<b>1,000.00</b>	<b>3,206.61</b>	<b>420.66%</b>	<b>342,151.10</b>	<b>334,170.00</b>	<b>7,981.10</b>	<b>102.39%</b>
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	1,380.78	1,145.00	235.78	120.59%	9,115.03	8,580.00	535.03	106.24%
6-1120 · Buildings/Grounds	1,718.69	1,421.00	297.69	120.95%	14,982.25	14,066.00	916.25	106.51%
<b>Total 6-1100 · Utilities</b>	<b>3,099.47</b>	<b>2,566.00</b>	<b>533.47</b>	<b>120.79%</b>	<b>24,097.28</b>	<b>22,646.00</b>	<b>1,451.28</b>	<b>106.41%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	86.07	0.00	86.07	100.0%	3,275.91	3,430.00	-154.09	95.51%
6-1220 · Buildings/Grounds	692.46	550.00	142.46	125.9%	10,548.02	7,845.00	2,703.02	134.46%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>778.53</b>	<b>550.00</b>	<b>228.53</b>	<b>141.55%</b>	<b>13,823.93</b>	<b>11,275.00</b>	<b>2,548.93</b>	<b>122.61%</b>
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	5,400.00	-5,400.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>3,878.00</b>	<b>3,716.00</b>	<b>162.00</b>	<b>104.36%</b>	<b>37,921.21</b>	<b>39,321.00</b>	<b>-1,399.79</b>	<b>96.44%</b>
<b>Total Expense</b>	<b>3,878.00</b>	<b>3,716.00</b>	<b>162.00</b>	<b>104.36%</b>	<b>37,921.21</b>	<b>39,321.00</b>	<b>-1,399.79</b>	<b>96.44%</b>
<b>Net Ordinary Income</b>	<b>328.61</b>	<b>-2,716.00</b>	<b>3,044.61</b>	<b>-12.1%</b>	<b>304,229.89</b>	<b>294,849.00</b>	<b>9,380.89</b>	<b>103.18%</b>
<b>Net Income</b>	<b>328.61</b>	<b>-2,716.00</b>	<b>3,044.61</b>	<b>-12.1%</b>	<b>304,229.89</b>	<b>294,849.00</b>	<b>9,380.89</b>	<b>103.18%</b>
<b>PREVIOUS YEAR COMPARISON</b>	<b>Dec 17</b>	<b>Dec 16</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Apr - Dec 17</b>	<b>Apr - Dec 16</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Ordinary Income/Expense</b>								
Income								
4-1000 · Facility Income	4,206.61	5,315.31	-1,108.70	-20.86%	342,151.10	356,647.43	-14,496.33	-4.07%
<b>Total Income</b>	<b>4,206.61</b>	<b>5,315.31</b>	<b>-1,108.70</b>	<b>-20.86%</b>	<b>342,151.10</b>	<b>356,647.43</b>	<b>-14,496.33</b>	<b>-4.07%</b>
<b>Gross Profit</b>	<b>4,206.61</b>	<b>5,315.31</b>	<b>-1,108.70</b>	<b>-20.86%</b>	<b>342,151.10</b>	<b>356,647.43</b>	<b>-14,496.33</b>	<b>-4.07%</b>
Expense								
6-1000 · Facility Expenses	3,878.00	3,963.21	-85.21	-2.15%	37,921.21	38,337.63	-416.42	-1.09%
<b>Total Expense</b>	<b>3,878.00</b>	<b>3,963.21</b>	<b>-85.21</b>	<b>-2.15%</b>	<b>37,921.21</b>	<b>38,337.63</b>	<b>-416.42</b>	<b>-1.09%</b>
<b>Net Ordinary Income</b>	<b>328.61</b>	<b>1,352.10</b>	<b>-1,023.49</b>	<b>-75.7%</b>	<b>304,229.89</b>	<b>318,309.80</b>	<b>-14,079.91</b>	<b>-4.42%</b>
<b>Net Income</b>	<b>328.61</b>	<b>1,352.10</b>	<b>-1,023.49</b>	<b>-75.7%</b>	<b>304,229.89</b>	<b>318,309.80</b>	<b>-14,079.91</b>	<b>-4.42%</b>

## Washburn Marina Service Department Budget vs. Actual December 2017

BUDGET V ACTUAL	Dec 17	Budget	\$ Over Budget	% of Budget	Apr - Dec 17	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	8,906.50	8,938.00	-31.50	99.65%	53,204.50	37,938.00	15,266.50	140.24%
4-2112 · Fiberglass-Woodwork	22,074.25	31,282.00	-9,207.75	70.57%	143,932.68	167,912.00	-23,979.32	85.72%
4-2113 · Mechanical	8,333.52	7,448.00	885.52	111.89%	92,733.59	92,017.00	716.59	100.78%
4-2114 · Rigging	211.50	993.00	-781.50	21.3%	16,250.50	13,292.00	2,958.50	122.26%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	742.50	824.00	-81.50	90.11%	116,565.94	116,139.00	426.94	100.37%
4-2122 · Other Unit Billed	-150.00	169.00	-319.00	-88.76%	13,492.00	23,787.00	-10,295.00	56.72%
<b>Total 4-2120 · Unit Billed Services</b>	<b>592.50</b>	<b>993.00</b>	<b>-400.50</b>	<b>59.67%</b>	<b>130,057.94</b>	<b>139,926.00</b>	<b>-9,868.06</b>	<b>92.95%</b>
<b>Total 4-2100 · Labor</b>	<b>40,118.27</b>	<b>49,654.00</b>	<b>-9,535.73</b>	<b>80.8%</b>	<b>436,179.21</b>	<b>451,085.00</b>	<b>-14,905.79</b>	<b>96.7%</b>
<b>4-2200 · Materials</b>	<b>19,803.74</b>	<b>12,500.00</b>	<b>7,303.74</b>	<b>158.43%</b>	<b>58,659.00</b>	<b>55,500.00</b>	<b>3,159.00</b>	<b>105.69%</b>
<b>4-2300 · Contract Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>16,792.75</b>	<b>20,500.00</b>	<b>-3,707.25</b>	<b>81.92%</b>
<b>4-2400 · Misc Charges</b>	<b>505.00</b>	<b>250.00</b>	<b>255.00</b>	<b>202.0%</b>	<b>22,359.31</b>	<b>18,750.00</b>	<b>3,609.31</b>	<b>119.25%</b>
<b>4-2500 · Credit/Refunds</b>	<b>0.00</b>	<b>-250.00</b>	<b>250.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>-2,250.00</b>	<b>2,250.00</b>	<b>0.0%</b>
<b>Total 4-2000 · Service Dept Income</b>	<b>60,427.01</b>	<b>62,154.00</b>	<b>-1,726.99</b>	<b>97.22%</b>	<b>533,990.27</b>	<b>543,585.00</b>	<b>-9,594.73</b>	<b>98.24%</b>
<b>Total Income</b>	<b>60,427.01</b>	<b>62,154.00</b>	<b>-1,726.99</b>	<b>97.22%</b>	<b>533,990.27</b>	<b>543,585.00</b>	<b>-9,594.73</b>	<b>98.24%</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	1,672.13	1,110.00	562.13	150.64%	15,226.98	11,523.00	3,703.98	132.14%
5-2112 · Fiberglass-Woodworking	5,626.70	5,217.00	409.70	107.85%	47,375.46	48,144.00	-768.54	98.4%
5-2113 · Mechanical	2,151.71	2,331.00	-179.29	92.31%	20,304.45	23,498.00	-3,193.55	86.41%
5-2114 · Rigging	48.94	333.00	-284.06	14.7%	2,728.82	3,356.00	-627.18	81.31%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>9,499.48</b>	<b>8,991.00</b>	<b>508.48</b>	<b>105.66%</b>	<b>85,635.71</b>	<b>86,521.00</b>	<b>-885.29</b>	<b>98.98%</b>
<b>5-2120 · Unit Billed Services</b>								
5-2121 · Haul Out/Launch	328.31	1,729.00	-1,400.69	18.99%	31,067.75	20,804.00	10,263.75	149.34%
5-2122 · Other	0.00	380.00	-380.00	0.0%	2,592.54	4,567.00	-1,974.46	56.77%
<b>Total 5-2120 · Unit Billed Services</b>	<b>328.31</b>	<b>2,109.00</b>	<b>-1,780.69</b>	<b>15.57%</b>	<b>33,660.29</b>	<b>25,371.00</b>	<b>8,289.29</b>	<b>132.67%</b>
<b>5-2100 · Labor - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 5-2100 · Labor</b>	<b>9,827.79</b>	<b>11,100.00</b>	<b>-1,272.21</b>	<b>88.54%</b>	<b>119,296.00</b>	<b>111,892.00</b>	<b>7,404.00</b>	<b>106.62%</b>
<b>5-2200 · Subcontract Services</b>	<b>3,500.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>100.0%</b>	<b>18,598.30</b>	<b>18,450.00</b>	<b>148.30</b>	<b>100.8%</b>
<b>5-2300 · Materials</b>	<b>14,298.91</b>	<b>9,875.00</b>	<b>4,423.91</b>	<b>144.8%</b>	<b>45,437.38</b>	<b>43,845.00</b>	<b>1,592.38</b>	<b>103.63%</b>
<b>Total 5-2000 · Service Dept COGS</b>	<b>27,626.70</b>	<b>20,975.00</b>	<b>6,651.70</b>	<b>131.71%</b>	<b>183,331.68</b>	<b>174,187.00</b>	<b>9,144.68</b>	<b>105.25%</b>
<b>Total COGS</b>	<b>27,626.70</b>	<b>20,975.00</b>	<b>6,651.70</b>	<b>131.71%</b>	<b>183,331.68</b>	<b>174,187.00</b>	<b>9,144.68</b>	<b>105.25%</b>
<b>Gross Profit</b>	<b>32,800.31</b>	<b>41,179.00</b>	<b>-8,378.69</b>	<b>79.65%</b>	<b>350,658.59</b>	<b>369,398.00</b>	<b>-18,739.41</b>	<b>94.93%</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	3,086.11	2,124.00	962.11	145.3%	32,242.89	22,395.00	9,847.89	143.97%
6-2112 · Warranty/Credit	353.08	303.00	50.08	116.53%	7,572.92	3,198.00	4,374.92	236.8%

**Washburn Marina  
Service Department Budget vs. Actual  
December 2017**

BUDGET V ACTUAL					Apr - Dec			
	Dec 17	Budget	\$ Over Budget	% of Budget	17	Budget	\$ Over Budget	% of Budget
6-2113 · General Maintenance	1,442.05	607.00	835.05	237.57%	7,723.46	6,397.00	1,326.46	120.74%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,881.24</b>	<b>3,034.00</b>	<b>1,847.24</b>	<b>160.89%</b>	<b>47,539.27</b>	<b>31,990.00</b>	<b>15,549.27</b>	<b>148.61%</b>
6-2120 · FICA/Medicare	1,252.19	1,294.00	-41.81	96.77%	13,893.59	12,938.00	955.59	107.39%
6-2130 · Unemployment Compensation	59.28	38.00	21.28	156.0%	907.44	1,383.00	-475.56	65.61%
6-2140 · Workers Compensation	712.37	862.00	-149.63	82.64%	6,463.11	7,758.00	-1,294.89	83.31%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>6,905.08</b>	<b>5,228.00</b>	<b>1,677.08</b>	<b>132.08%</b>	<b>68,803.41</b>	<b>54,069.00</b>	<b>14,734.41</b>	<b>127.25%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	2,765.12	3,364.00	-598.88	82.2%
6-2220 · Personal Time Compensation	372.80	1,155.00	-782.20	32.28%	9,326.69	10,395.00	-1,068.31	89.72%
6-2230 · Health Insurance	1,620.65	1,847.00	-226.35	87.75%	13,920.43	16,623.00	-2,702.57	83.74%
6-2240 · Retirement Plan	413.18	507.00	-93.82	81.5%	3,934.88	5,071.00	-1,136.12	77.6%
<b>Total 6-2200 · Employee Benefits</b>	<b>2,406.63</b>	<b>3,509.00</b>	<b>-1,102.37</b>	<b>68.58%</b>	<b>29,947.12</b>	<b>35,453.00</b>	<b>-5,505.88</b>	<b>84.47%</b>
6-2310 · Education & Training	167.00	417.00	-250.00	40.05%	6,572.95	1,753.00	4,819.95	374.95%
6-2320 · Equipment Maintenance	125.60	525.00	-399.40	23.92%	4,778.74	4,725.00	53.74	101.14%
6-2330 · Freight & Shipping	81.93	250.00	-168.07	32.77%	1,876.01	2,250.00	-373.99	83.38%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	718.00	700.00	18.00	102.57%
6-2350 · Small Tools	151.50	400.00	-248.50	37.88%	4,374.27	3,600.00	774.27	121.51%
6-2360 · Supplies	862.94	0.00	862.94	100.0%	-7,860.73	0.00	-7,860.73	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	13.38	450.00	-436.62	2.97%
6-2380 · Uniforms	0.00	0.00	0.00	0.0%	1,432.26	1,600.00	-167.74	89.52%
6-2390 · Utilities	89.68	100.00	-10.32	89.68%	815.04	900.00	-84.96	90.56%
6-2400 · Warranty Parts	-241.68	175.00	-416.68	-138.1%	1,140.95	1,575.00	-434.05	72.44%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>10,548.68</b>	<b>10,654.00</b>	<b>-105.32</b>	<b>99.01%</b>	<b>112,611.40</b>	<b>107,075.00</b>	<b>5,536.40</b>	<b>105.17%</b>
<b>Total Expense</b>	<b>10,548.68</b>	<b>10,654.00</b>	<b>-105.32</b>	<b>99.01%</b>	<b>112,611.40</b>	<b>107,075.00</b>	<b>5,536.40</b>	<b>105.17%</b>
<b>Net Ordinary Income</b>	<b>22,251.63</b>	<b>30,525.00</b>	<b>-8,273.37</b>	<b>72.9%</b>	<b>238,047.19</b>	<b>262,323.00</b>	<b>-24,275.81</b>	<b>90.75%</b>
<b>Net Income</b>	<b>22,251.63</b>	<b>30,525.00</b>	<b>-8,273.37</b>	<b>72.9%</b>	<b>238,047.19</b>	<b>262,323.00</b>	<b>-24,275.81</b>	<b>90.75%</b>

  

PREVIOUS YEAR COMPARISON					Apr - Dec			
	Dec 17	Dec 16	\$ Change	% Change	17	16	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income	60,427.01	56,618.94	3,808.07	6.73%	533,990.27	549,022.62	-15,032.35	-2.74%
<b>Total Income</b>	<b>60,427.01</b>	<b>56,618.94</b>	<b>3,808.07</b>	<b>6.73%</b>	<b>533,990.27</b>	<b>549,022.62</b>	<b>-15,032.35</b>	<b>-2.74%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	27,626.70	19,914.08	7,712.62	38.73%	183,331.68	191,571.59	-8,239.91	-4.3%
<b>Total COGS</b>	<b>27,626.70</b>	<b>19,914.08</b>	<b>7,712.62</b>	<b>38.73%</b>	<b>183,331.68</b>	<b>191,571.59</b>	<b>-8,239.91</b>	<b>-4.3%</b>
<b>Gross Profit</b>	<b>32,800.31</b>	<b>36,704.86</b>	<b>-3,904.55</b>	<b>-10.64%</b>	<b>350,658.59</b>	<b>357,451.03</b>	<b>-6,792.44</b>	<b>-1.9%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses	10,548.68	8,773.46	1,775.22	20.23%	112,611.40	100,987.82	11,623.58	11.51%
<b>Total Expense</b>	<b>10,548.68</b>	<b>8,773.46</b>	<b>1,775.22</b>	<b>20.23%</b>	<b>112,611.40</b>	<b>100,987.82</b>	<b>11,623.58</b>	<b>11.51%</b>
<b>Net Ordinary Income</b>	<b>22,251.63</b>	<b>27,931.40</b>	<b>-5,679.77</b>	<b>-20.34%</b>	<b>238,047.19</b>	<b>256,463.21</b>	<b>-18,416.02</b>	<b>-7.18%</b>
<b>Net Income</b>	<b>22,251.63</b>	<b>27,931.40</b>	<b>-5,679.77</b>	<b>-20.34%</b>	<b>238,047.19</b>	<b>256,463.21</b>	<b>-18,416.02</b>	<b>-7.18%</b>

## Washburn Marina Ship Store Budget vs. Actual December 2017

BUDGET V ACTUAL	Dec 17	Budget	\$ Over Budget	% of Budget	Apr - Dec 17	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	6.49	0.00	6.49	100.0%	2,241.19	1,850.00	391.19	121.15%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,199.15	1,270.00	-70.85	94.42%
4-3130 · Marine Supplies	2,114.07	2,750.00	-635.93	76.88%	86,933.44	79,250.00	7,683.44	109.7%
4-3140 · Personal Items	46.83	0.00	46.83	100.0%	4,595.93	4,250.00	345.93	108.14%
4-3150 · Special Orders	148.32	1,000.00	-851.68	14.83%	20,329.90	24,750.00	-4,420.10	82.14%
<b>Total 4-3100 · Store Sales</b>	<b>2,315.71</b>	<b>3,750.00</b>	<b>-1,434.29</b>	<b>61.75%</b>	<b>115,299.61</b>	<b>111,370.00</b>	<b>3,929.61</b>	<b>103.53%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	10,816.89	15,000.00	-4,183.11	72.11%
4-3220 · Gasoline	-175.51	0.00	-175.51	100.0%	39,568.99	42,250.00	-2,681.01	93.65%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	1,809.88	2,550.00	-740.12	70.98%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>-175.51</b>	<b>0.00</b>	<b>-175.51</b>	<b>100.0%</b>	<b>52,195.76</b>	<b>59,800.00</b>	<b>-7,604.24</b>	<b>87.28%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>2,140.20</b>	<b>3,750.00</b>	<b>-1,609.80</b>	<b>57.07%</b>	<b>167,495.37</b>	<b>171,170.00</b>	<b>-3,674.63</b>	<b>97.85%</b>
<b>Total Income</b>	<b>2,140.20</b>	<b>3,750.00</b>	<b>-1,609.80</b>	<b>57.07%</b>	<b>167,495.37</b>	<b>171,170.00</b>	<b>-3,674.63</b>	<b>97.85%</b>
<b>Cost of Goods Sold</b>								
<b>5-3000 · Ship Store COGS</b>								
<b>5-3100 · Store Sales</b>								
5-3110 · Clothing	6.49	0.00	6.49	100.0%	1,795.17	1,573.00	222.17	114.12%
5-3120 · Consumables	108.52	0.00	108.52	100.0%	922.71	827.00	95.71	111.57%
5-3130 · Marine Supplies	820.47	1,719.00	-898.53	47.73%	58,203.46	49,532.00	8,671.46	117.51%
5-3140 · Personal Items	44.47	0.00	44.47	100.0%	3,486.75	3,189.00	297.75	109.34%
5-3150 · Special Orders	101.17	750.00	-648.83	13.49%	15,420.04	18,563.00	-3,142.96	83.07%
<b>Total 5-3100 · Store Sales</b>	<b>1,081.12</b>	<b>2,469.00</b>	<b>-1,387.88</b>	<b>43.79%</b>	<b>79,828.13</b>	<b>73,684.00</b>	<b>6,144.13</b>	<b>108.34%</b>
<b>5-3200 · Fuel Dock Sales</b>								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	9,303.05	13,200.00	-3,896.95	70.48%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	32,981.30	36,758.00	-3,776.70	89.73%
<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>42,284.35</b>	<b>49,958.00</b>	<b>-7,673.65</b>	<b>84.64%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>1,081.12</b>	<b>2,469.00</b>	<b>-1,387.88</b>	<b>43.79%</b>	<b>122,112.48</b>	<b>123,642.00</b>	<b>-1,529.52</b>	<b>98.76%</b>
<b>Total COGS</b>	<b>1,081.12</b>	<b>2,469.00</b>	<b>-1,387.88</b>	<b>43.79%</b>	<b>122,112.48</b>	<b>123,642.00</b>	<b>-1,529.52</b>	<b>98.76%</b>
<b>Gross Profit</b>	<b>1,059.08</b>	<b>1,281.00</b>	<b>-221.92</b>	<b>82.68%</b>	<b>45,382.89</b>	<b>47,528.00</b>	<b>-2,145.11</b>	<b>95.49%</b>
<b>Expense</b>								
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	2,490.16	1,820.00	670.16	136.82%	37,437.26	35,191.00	2,246.26	106.38%
6-3120 · FICA/Medicare	223.55	169.00	54.55	132.28%	2,621.44	3,024.00	-402.56	86.69%
6-3130 · Unemployment Compensation	10.58	15.00	-4.42	70.53%	209.96	655.00	-445.04	32.06%
6-3140 · Workers Compensation	127.18	182.00	-54.82	69.88%	1,618.86	1,638.00	-19.14	98.83%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>2,851.47</b>	<b>2,186.00</b>	<b>665.47</b>	<b>130.44%</b>	<b>41,887.52</b>	<b>40,508.00</b>	<b>1,379.52</b>	<b>103.41%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	906.68	860.00	46.68	105.43%

**Washburn Marina**  
**Ship Store Budget vs. Actual**  
December 2017

BUDGET V ACTUAL					Apr - Dec			
	Dec 17	Budget	\$ Over Budget	% of Budget	17	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	202.29	386.00	-183.71	52.41%	1,819.01	3,474.00	-1,654.99	52.36%
6-3230 · Health Insurance	405.24	95.00	310.24	426.57%	2,015.33	855.00	1,160.33	235.71%
6-3240 · Retirement Plan	172.71	147.00	25.71	117.49%	1,688.77	1,437.00	251.77	117.52%
<b>Total 6-3200 · Employee Benefits</b>	<b>780.24</b>	<b>628.00</b>	<b>152.24</b>	<b>124.24%</b>	<b>6,429.79</b>	<b>6,626.00</b>	<b>-196.21</b>	<b>97.04%</b>
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3310 · Equipment/Maintenance	0.00	0.00	0.00	0.0%	6.08	250.00	-243.92	2.43%
6-3320 · Freight/Shipping	35.18	25.00	10.18	140.72%	1,486.23	2,025.00	-538.77	73.39%
6-3330 · Supplies	0.00	50.00	-50.00	0.0%	983.83	900.00	83.83	109.31%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	8.23	0.00	8.23	100.0%	749.91	475.00	274.91	157.88%
6-3360 · Utilities	89.68	87.00	2.68	103.08%	815.04	783.00	32.04	104.09%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-5.55	0.00	-5.55	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>3,764.80</b>	<b>2,976.00</b>	<b>788.80</b>	<b>126.51%</b>	<b>52,352.85</b>	<b>51,567.00</b>	<b>785.85</b>	<b>101.52%</b>
<b>Total Expense</b>	<b>3,764.80</b>	<b>2,976.00</b>	<b>788.80</b>	<b>126.51%</b>	<b>52,352.85</b>	<b>51,567.00</b>	<b>785.85</b>	<b>101.52%</b>
<b>Net Ordinary Income</b>	<b>-2,705.72</b>	<b>-1,695.00</b>	<b>-1,010.72</b>	<b>159.63%</b>	<b>-6,969.96</b>	<b>-4,039.00</b>	<b>-2,930.96</b>	<b>172.57%</b>
<b>Net Income</b>	<b>-2,705.72</b>	<b>-1,695.00</b>	<b>-1,010.72</b>	<b>159.63%</b>	<b>-6,969.96</b>	<b>-4,039.00</b>	<b>-2,930.96</b>	<b>172.57%</b>

PREVIOUS YEAR COMPARISON					Apr - Dec			
	Dec 17	Dec 16	\$ Change	% Change	17	16	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income	2,140.20	4,522.19	-2,381.99	-52.67%	167,495.37	165,607.18	1,888.19	1.14%
<b>Total Income</b>	<b>2,140.20</b>	<b>4,522.19</b>	<b>-2,381.99</b>	<b>-52.67%</b>	<b>167,495.37</b>	<b>165,607.18</b>	<b>1,888.19</b>	<b>1.14%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS	1,081.12	1,970.15	-889.03	-45.13%	122,112.48	123,887.34	-1,774.86	-1.43%
<b>Total COGS</b>	<b>1,081.12</b>	<b>1,970.15</b>	<b>-889.03</b>	<b>-45.13%</b>	<b>122,112.48</b>	<b>123,887.34</b>	<b>-1,774.86</b>	<b>-1.43%</b>
<b>Gross Profit</b>	<b>1,059.08</b>	<b>2,552.04</b>	<b>-1,492.96</b>	<b>-58.5%</b>	<b>45,382.89</b>	<b>41,719.84</b>	<b>3,663.05</b>	<b>8.78%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses	3,764.80	3,551.60	213.20	6.0%	52,352.85	48,307.47	4,045.38	8.37%
<b>Total Expense</b>	<b>3,764.80</b>	<b>3,551.60</b>	<b>213.20</b>	<b>6.0%</b>	<b>52,352.85</b>	<b>48,307.47</b>	<b>4,045.38</b>	<b>8.37%</b>
<b>Net Ordinary Income</b>	<b>-2,705.72</b>	<b>-999.56</b>	<b>-1,706.16</b>	<b>-170.69%</b>	<b>-6,969.96</b>	<b>-6,587.63</b>	<b>-382.33</b>	<b>-5.8%</b>
<b>Net Income</b>	<b>-2,705.72</b>	<b>-999.56</b>	<b>-1,706.16</b>	<b>-170.69%</b>	<b>-6,969.96</b>	<b>-6,587.63</b>	<b>-382.33</b>	<b>-5.8%</b>

## Washburn Marina General Expenses Budget vs. Actual December 2017

BUDGET V ACTUAL					Apr - Dec			
	Dec 17	Budget	\$ Over Budget	% of Budget	17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Expense</b>								
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	8,658.50	9,032.00	-373.50	95.87%	94,658.14	90,320.00	4,338.14	104.8%
6-4120 · Repair/Maintenance Wages	2,153.73	2,607.00	-453.27	82.61%	26,659.06	29,525.00	-2,865.94	90.29%
6-4130 · FICA/Medicare	714.29	905.00	-190.71	78.93%	9,284.10	9,279.00	5.10	100.06%
6-4140 · Unemployment Compensation	33.82	61.00	-27.18	55.44%	554.11	1,320.00	-765.89	41.98%
6-4150 · Workers Compensation	406.36	614.00	-207.64	66.18%	4,115.22	5,526.00	-1,410.78	74.47%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>11,966.70</b>	<b>13,219.00</b>	<b>-1,252.30</b>	<b>90.53%</b>	<b>135,270.63</b>	<b>135,970.00</b>	<b>-699.37</b>	<b>99.49%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	70.00	-70.00	0.0%	210.12	350.00	-139.88	60.03%
6-4220 · Personal Time Compensation	201.37	123.00	78.37	163.72%	1,149.02	1,107.00	42.02	103.8%
6-4230 · Health Insurance	1,379.94	2,019.00	-639.06	68.35%	14,497.10	18,171.00	-3,673.90	79.78%
6-4240 · Retirement Plan	205.44	355.00	-149.56	57.87%	2,568.12	3,234.00	-665.88	79.41%
<b>Total 6-4200 · Employee Benefits</b>	<b>1,786.75</b>	<b>2,567.00</b>	<b>-780.25</b>	<b>69.61%</b>	<b>18,424.36</b>	<b>22,862.00</b>	<b>-4,437.64</b>	<b>80.59%</b>
<b>6-4300 · Advertising &amp; Marketing</b>	372.91	360.00	12.91	103.59%	7,740.10	6,315.00	1,425.10	122.57%
<b>6-4310 · Contract Services</b>	34.11	30.00	4.11	113.7%	304.65	870.00	-565.35	35.02%
<b>6-4320 · Donations</b>	900.00	650.00	250.00	138.46%	1,200.00	1,050.00	150.00	114.29%
<b>6-4330 · Education &amp; Training</b>	166.33	350.00	-183.67	47.52%	1,616.97	2,439.00	-822.03	66.3%
<b>6-4340 · Equipmt/Furnish/Sm Tools/Maint</b>	0.00	25.00	-25.00	0.0%	179.96	225.00	-45.04	79.98%
<b>6-4350 · Insurance</b>	1,369.74	1,190.00	179.74	115.1%	10,986.04	10,710.00	276.04	102.58%
<b>6-4370 · License/Permit/Fee/Dues/Subscr</b>	87.95	690.00	-602.05	12.75%	1,793.89	3,540.00	-1,746.11	50.68%
<b>6-4380 · Office Supplies/Postage</b>	142.53	220.00	-77.47	64.79%	1,218.01	1,980.00	-761.99	61.52%
<b>6-4390 · Professional Services</b>	679.89	100.00	579.89	679.89%	4,902.17	3,900.00	1,002.17	125.7%
<b>6-4400 · Service Charges</b>	1,036.10	1,000.00	36.10	103.61%	12,590.01	9,000.00	3,590.01	139.89%
<b>6-4410 · Supplies</b>	101.62	100.00	1.62	101.62%	936.00	900.00	36.00	104.0%
<b>6-4420 · Travel/Lodging/Miles</b>	0.00	500.00	-500.00	0.0%	346.00	900.00	-554.00	38.44%
<b>6-4430 · Uniforms</b>	0.00	0.00	0.00	0.0%	228.92	400.00	-171.08	57.23%
<b>6-4440 · Utilities</b>	279.56	290.00	-10.44	96.4%	2,434.05	2,610.00	-175.95	93.26%
<b>6-4450 · Misc Expenses</b>	138.62	125.00	13.62	110.9%	822.28	1,125.00	-302.72	73.09%
<b>6-4460 · Purchases Discount</b>	-69.49	-50.00	-19.49	138.98%	-1,266.12	-450.00	-816.12	281.36%
<b>Total 6-4000 · General Expenses</b>	<b>18,993.32</b>	<b>21,366.00</b>	<b>-2,372.68</b>	<b>88.9%</b>	<b>199,727.92</b>	<b>204,346.00</b>	<b>-4,618.08</b>	<b>97.74%</b>
<b>Total Expense</b>	<b>18,993.32</b>	<b>21,366.00</b>	<b>-2,372.68</b>	<b>88.9%</b>	<b>199,727.92</b>	<b>204,346.00</b>	<b>-4,618.08</b>	<b>97.74%</b>
<b>Net Ordinary Income</b>	<b>-18,993.32</b>	<b>-21,366.00</b>	<b>2,372.68</b>	<b>88.9%</b>	<b>-199,727.92</b>	<b>-204,346.00</b>	<b>4,618.08</b>	<b>97.74%</b>
<b>Net Income</b>	<b>-18,993.32</b>	<b>-21,366.00</b>	<b>2,372.68</b>	<b>88.9%</b>	<b>-199,727.92</b>	<b>-204,346.00</b>	<b>4,618.08</b>	<b>97.74%</b>
<b>PREVIOUS YEAR COMPARISON</b>								
	Dec 17	Dec 16	\$ Change	% Change	Apr - Dec 17	Apr - Dec 16	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Expense</b>								
<b>6-4000 · General Expenses</b>	18,993.32	21,404.27	-2,410.95	-11.26%	199,727.92	199,399.15	328.77	0.17%
<b>Total Expense</b>	18,993.32	21,404.27	-2,410.95	-11.26%	199,727.92	199,399.15	328.77	0.17%
<b>Net Ordinary Income</b>	-18,993.32	-21,404.27	2,410.95	11.26%	-199,727.92	-199,399.15	-328.77	-0.17%
<b>Net Income</b>	-18,993.32	-21,404.27	2,410.95	11.26%	-199,727.92	-199,399.15	-328.77	-0.17%

**Washburn Marina**  
**Revenue - Draw Report**  
**December 2017**

	<u>Dec 17</u>	<u>Apr - Dec 17</u>
9-1100 · Draws from City	-66,024.86	-825,850.50
9-2100 · Revenues Paid to City	110,048.13	1,103,361.67
Net Paid to City	<u>44,023.27</u>	<u>277,511.17</u>

Revenues paid to City Detail

Operating Revenue	977,109.93
Maintenance Fees	<u>126,251.74</u>
Total	<u>1,103,361.67</u>



# T & D Enterprises

Certified in WI (#822377) and MN (#9073)  
2714 East 8<sup>th</sup> Street ♦ Superior, WI 54880  
715-398-6985 (phone & fax) ♦ 218-348-4470 (cell)  
tdenterprises\_2000@yahoo.com  
MSN

T&D Enterprises, LLC  
4636 E. Brandt Rd.  
Superior, WI 54880

## QUOTATION & CONTRACT FORM

Date: 1-7-2018

Submitted to:  
Washburn Marina  
Michell  
1 Marina Drive  
Washburn WI. 54891

Job Name & Location:  
Washburn Marina  
1 Marina Drive  
P.O. Box 5  
Washburn WI. 54891

We are pleased to submit quotation of our interpretation of your requirements, subject to terms and conditions printed on the reverse side of this proposal. We hereby submit specifications and estimates for:

See Estimate # 352 Date 1/7/2018  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additional Specifications Attached       Escalation Clause Applies (See Attached)

We propose to furnish labor and materials - in complete accordance with above specifications, for the sum of:      \$ 2,000 (US Dollars)

Payment to be made as follows:  
upon completion of job.  
\_\_\_\_\_  
\_\_\_\_\_

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra cost will be executed only upon written orders, and will become an extra charge, over and above this estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance.

Note: This proposal may be withdrawn by us if not accepted within \_\_\_\_\_ days.

T & D ENTERPRISES  
D. C. Severson

### ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance \_\_\_\_\_      Authorized Signature \_\_\_\_\_  
Company \_\_\_\_\_  
Title \_\_\_\_\_



# T&D Enterprises, LLC

4636 E Brandt Rd  
Superior, WI 54880  
715-398-6985(phone)  
218-348-4470 (cell)

## Estimate

Date	Estimate #
1/7/2018	352

Name / Address
Washburn Marina 1 Marina Drive PO box 5 Washburn Wisc 54891

Project

Description	Qty
<p>Removal</p> <p>*We propose to remove fiber glass fuel line- that was left in man hole used for sleeve for line going to boats. We will remove piping from inside the manhole-cutting it back to the manhole ring and beyond will pull it forward if possible, doing what we can short of cutting out any concrete.State documentation of removal will be provided.</p> <p>*</p>	

Thank you for opportunity to bid.	<b>Subtotal</b>	\$2,000.00
	<b>Sales Tax (5.5%)</b>	\$0.00
	<b>Total</b>	\$2,000.00

Phone #	Fax #	E-mail
715-398-6985		tdenterprises_2000@msn.com

## City of Washburn Administrator

---

**From:** Michelle Shrider <michelle@washburnmarina.com>  
**Sent:** Monday, January 08, 2018 10:05 AM  
**To:** ed.sindelar@wisconsin.gov; 'Scott Kluver'; 'Carl Broberg'; 'Doug Sorenson'  
**Cc:** 'Jake Shrider'; 'Schermacher, Dean L - DATCP'; 'Rebecca Shervey'  
**Subject:** FW: 444804 Washburn Marina AO ES000181  
**Attachments:** Scan0294.pdf; Scan0295.pdf

Greetings All:

Doug – thank you for getting Washburn Marina the estimate to remove the piping as directed by Ed’s most recent inspection. I am forwarding this to the Washburn Harbor Commission for authorization at the January 17, 2018 meeting, at which time I am confident that it will be approved. I will return a signed copy after that time.

It is my understanding that you plan to perform the service within 30 days. Thank you.

Sincerely,  
Michelle Shrider, CMM, General Manager  
Washburn Marina  
1 Marina Drive  
Washburn, WI 54891  
715-373-5050  
[www.washburnmarina.com](http://www.washburnmarina.com)

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**From:** Email management team [mailto:tdenterprises\_2000@msn.com]  
**Sent:** Sunday, January 07, 2018 8:40 AM  
**To:** Michelle Shrider  
**Subject:** Re: 444804 Washburn Marina AO ES000181

Michel  
See attached  
sign and send Ed a copy  
Will be sending hard copy over in snail mail, please look over and sign and send back  
Thanks  
doug

---

**From:** Michelle Shrider <michelle@washburnmarina.com>  
**Sent:** Friday, January 5, 2018 9:24 AM  
**To:** 'Sindelar, Ed - DATCP'  
**Cc:** 'Schermacher, Dean L - DATCP'; 'Scott Kluver'; 'Carl Broberg'; 'Doug Sorenson'; 'Jake Shrider'; 'Schermacher, Dean L - DATCP'; 'Rebecca Shervey'  
**Subject:** RE: 444804 Washburn Marina AO ES000181

Greetings Ed & All:

I spoke with Doug Sorenson – T&D Enterprises this morning regarding the final step required to bring our fuel system into compliance. My understanding is that we will be required to complete the removal of existing fuel lines and the necessary paperwork with the oversight of the state inspector Rebecca Shervey. Doug will provide Washburn Marina with a proposal to provide such service prior to 1/12/18. Upon receipt I will forward it to you and the other parties so that an extension can be issued to us. It is Doug's hope that he will be able to accomplish this work within the next month.

Sincerely,  
Michelle Shrider, CMM, General Manager  
Washburn Marina  
1 Marina Drive  
Washburn, WI 54891  
715-373-5050  
[www.washburnmarina.com](http://www.washburnmarina.com)

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---

**From:** Sindelar, Ed - DATCP [<mailto:Ed.Sindelar@wisconsin.gov>]  
**Sent:** Thursday, December 28, 2017 4:06 PM  
**To:** Michelle Shrider  
**Cc:** Schermacher, Dean L - DATCP; 'Scott Kluver'; 'Carl Broberg'; 'Doug Sorenson'; 'Jake Shrider'; Schermacher, Dean L - DATCP; Rebecca Shervey ([cfbinspector@outlook.com](mailto:cfbinspector@outlook.com))  
**Subject:** RE: 444804 Washburn Marina AO ES000181

Hello Michelle, I have responded to your questions in GREEN below. Let me know if you need additional information.

Edward J. Sindelar  
Petroleum Systems Specialist - Bureau of Weights and Measures/Division of Trade and Consumer Protection  
Wisconsin Department of Agriculture, Trade and Consumer Protection  
Phone: [715.413.1833](tel:715.413.1833)  
Fax: [608.283.7417](tel:608.283.7417)  
[ed.sindelar@wisconsin.gov](mailto:ed.sindelar@wisconsin.gov)

Please complete this [brief survey](#) to help us improve our customer service. Thank you for your feedback!

---

**From:** Michelle Shrider [<mailto:michelle@washburnmarina.com>]  
**Sent:** Thursday, December 21, 2017 4:06 PM  
**To:** Sindelar, Ed - DATCP <[Ed.Sindelar@wisconsin.gov](mailto:Ed.Sindelar@wisconsin.gov)>  
**Cc:** Schermacher, Dean L - DATCP <[Dean.Schermacher@wisconsin.gov](mailto:Dean.Schermacher@wisconsin.gov)>; 'Scott Kluver' <[washburnadmin@cityofwashburn.org](mailto:washburnadmin@cityofwashburn.org)>; 'Carl Broberg' <[Crbroberg@centurytel.net](mailto:Crbroberg@centurytel.net)>; 'Doug Sorenson' <[tdenterprises\\_2000@msn.com](mailto:tdenterprises_2000@msn.com)>; 'Jake Shrider' <[jake@washburnmarina.com](mailto:jake@washburnmarina.com)>  
**Subject:** RE: 444804 Washburn Marina AO ES000181

Greetings Ed :

## City of Washburn Administrator

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**From:** Sindelar, Ed - DATCP <Ed.Sindelar@wisconsin.gov>  
**Sent:** Thursday, December 28, 2017 4:06 PM  
**To:** Michelle Shrider  
**Cc:** Schermacher, Dean L - DATCP; 'Scott Kluver'; 'Carl Broberg'; 'Doug Sorenson'; 'Jake Shrider'; Schermacher, Dean L - DATCP; Rebecca Shervey (cfdinspector@outlook.com)  
**Subject:** RE: 444804 Washburn Marina AO ES000181

Hello Michelle, I have responded to your questions in GREEN below. Let me know if you need additional information.

Edward J. Sindelar  
Petroleum Systems Specialist - Bureau of Weights and Measures/Division of Trade and Consumer Protection  
Wisconsin Department of Agriculture, Trade and Consumer Protection  
Phone: [715.413.1833](tel:715.413.1833)  
Fax: [608.283.7417](tel:608.283.7417)  
[ed.sindelar@wisconsin.gov](mailto:ed.sindelar@wisconsin.gov)

Please complete this [brief survey](#) to help us improve our customer service. Thank you for your feedback!

---

**From:** Michelle Shrider [mailto:michelle@washburnmarina.com]  
**Sent:** Thursday, December 21, 2017 4:06 PM  
**To:** Sindelar, Ed - DATCP <Ed.Sindelar@wisconsin.gov>  
**Cc:** Schermacher, Dean L - DATCP <Dean.Schermacher@wisconsin.gov>; 'Scott Kluver' <washburnadmin@cityofwashburn.org>; 'Carl Broberg' <Crbroberg@centurytel.net>; 'Doug Sorenson' <tdenterprises\_2000@msn.com>; 'Jake Shrider' <jake@washburnmarina.com>  
**Subject:** RE: 444804 Washburn Marina AO ES000181

Greetings Ed :

Thank you for the additional information and clarification on the requirements and suggested training available. I've reviewed the attached Inspection Report (Actually this is Administrative Order ES000181) as revised after the initial report dated 11/8/17. I noted the following:

- The issues present on the 11/8/17 identified have been noted as resolved. To confirm, we have provided the November self inspection report and will continue to make and keep on record monthly inspection reports. Yes
- In the 11/8/17 the AST Storage Tank Checklist indicated a Result: Pass for both the Diesel & Gasoline containers. On the 12/21/17 report I note they are indicated as failed. What has changed? In the previous order (ES000172) the abandoned piping wasn't cited pending results of the "investigation". At the time there wasn't enough information to confirm what piping configurations were actually underground or in-service. Gathering further information provided evidence for a reasonable determination that the single-wall fiberglass product piping was abandoned during a previous change to the Tank System. Therefore, this order (ES000181) is addressing the abandoned piping, which is related/considered a component of the AST Systems until closed.
- In the 12/21/17 report, it required that the old piping be removed. Presently I am working with Doug Sorenson of T & D Enterprises to resolve this new issue. As noted in your email – the weather may make this work difficult to perform. However, the compliance deadline is 12/30/17. It is unlikely that the situation will be resolved by then. Can I request an extension? Yes, that is best so I can issue a revised order allowing the time and conditions to make this correction. You will have to provide a signed agreement with the contractor. Doug from T&D and I talked yesterday. I believe he understands what will be required to comply with ATCP 93.560 Closure requirements. They would include removal of the underground fiberglass product piping, closure

documentation and site assessment, if necessary. Chippewa Fire District is the State contracted Local Program Operator who will provide inspection services for this process. You can make your request via email. Request a compliance date prior to when you plan to begin operations in the Spring of 2018.

- **Note:** Not addressed in the orders is the obligation to correct the issue of water infiltrating the secondary containment system. You corrected the non-compliance issue that was identified in the closed order while I was on-site. You do not want the system to continue to alarm for this reason, or the possibility of a repeat non-compliance issue.

The Marina will be closed from noon on 12/22/17 through 1/2/18. I will look for a response via email periodically during this time. Thank you.

Sincerely,  
Michelle Shrider, CMM, General Manager  
Washburn Marina  
1 Marina Drive  
Washburn, WI 54891  
715-373-5050  
[www.washburnmarina.com](http://www.washburnmarina.com)

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---

**From:** Sindelar, Ed - DATCP [<mailto:Ed.Sindelar@wisconsin.gov>]  
**Sent:** Wednesday, December 20, 2017 6:57 PM  
**To:** Michelle Shrider  
**Cc:** Schermacher, Dean L - DATCP  
**Subject:** RE: 444804 Washburn Marina AO ES000181

Hello Michelle,

Thank you for your understanding of the computer issues the Department has been experiencing. Backup and running, but still rebuilding resource libraries and aids.

Attached is a copy of the new Administrative Orders ES000181, which closes the previous orders from November 8, 2017, and orders the requirement to "close" the existing out-of-service piping. Please keep me informed as to the progress of completing the order. I realize weather maybe a factor in accomplishing the requirements.

Below are some links to resources that we have discussed:

ATCP 93 Flammable, Combustible and Hazardous Liquids Code  
[https://docs.legis.wisconsin.gov/code/admin\\_code/atcp/090/93](https://docs.legis.wisconsin.gov/code/admin_code/atcp/090/93)

DATCP Petroleum Storage Tank Home Page  
[https://datcp.wi.gov/Pages/Programs\\_Services/PetroleumHazStorageTanks.aspx](https://datcp.wi.gov/Pages/Programs_Services/PetroleumHazStorageTanks.aspx)

Resources for Owner/Operator  
[https://datcp.wi.gov/Pages/Programs\\_Services/PetroleumHazStorageTanksOwnerOperatorResources.aspx](https://datcp.wi.gov/Pages/Programs_Services/PetroleumHazStorageTanksOwnerOperatorResources.aspx)

A/B/C Operator Resources [https://datcp.wi.gov/Pages/Programs\\_Services/ABCOperatorInfo.aspx](https://datcp.wi.gov/Pages/Programs_Services/ABCOperatorInfo.aspx) Note: Although primarily related to owners and operator of Underground Storage Tanks, being a retail operation and having underground piping this resource is relevant to your system. You may be required to meet some of the criteria related to retail and underground systems.

Owner/Operator Compliance Training <https://datcp.wi.gov/Documents/RetailFuelingFacilityComplianceGuideTR-WM-156.pdf> and

<https://datcp.wi.gov/Documents/RetailFuelingFacilityComplianceTrainingForOwnersOperatorsPresentation.pdf>

Training Events Calendar <https://datcp.wi.gov/Documents/2017-2018TrainingEventsCalendar.pdf> Note: I do not see any current listings for 2018 Owner/Operator Training at this time. Check here periodically for upcoming events. I will look into when 2018 events will be posted and let you know.

Petroleum Fact Sheets

<https://datcp.wi.gov/Pages/Publications/WeightsAndMeasuresBureauFactSheets.aspx#petroleum>

Further Resources for Shop-Built Metallic Aboveground Storage Tanks, and their inspection and maintenance can be found by entering Steel Tank Institute SP001 into your web browser.

Please let me know if I can be of further assistance in determining your storage tank management needs.

Regards,

Edward J. Sindelar

Petroleum Systems Specialist - Bureau of Weights and Measures/Division of Trade and Consumer Protection  
Wisconsin Department of Agriculture, Trade and Consumer Protection

Phone: [715.413.1833](tel:715.413.1833)

Fax: [608.283.7417](tel:608.283.7417)

[ed.sindelar@wisconsin.gov](mailto:ed.sindelar@wisconsin.gov)

Please complete this [brief survey](#) to help us improve our customer service. Thank you for your feedback!

---

From: Michelle Shrider [<mailto:michelle@washburnmarina.com>]

Sent: Tuesday, December 19, 2017 10:40 AM

To: Sindelar, Ed - DATCP <[Ed.Sindelar@wisconsin.gov](mailto:Ed.Sindelar@wisconsin.gov)>

Cc: 'Carl Broberg' <[Crbroberg@centurytel.net](mailto:Crbroberg@centurytel.net)>; 'Scott Kluver' <[washburnadmin@cityofwashburn.org](mailto:washburnadmin@cityofwashburn.org)>; 'Doug Sorenson' <[tdenterprises\\_2000@msn.com](mailto:tdenterprises_2000@msn.com)>

Subject: Removal of old supply line

Greetings Ed:

I trust that your email is back up again. I've not heard back from you regarding the following items:

1. Information regarding the required removal of the existing fuel lines. I've attempted to contact Doug Sorenson from T & D Enterprises but we've missed each other recently. I am looking to get an estimate on the service to remove the lines.
2. Information about the online class for training. We are not sure which course is appropriate for our service. We do not have underground tanks and it appears that they apply to underground tanks. Please advise
3. A revised inspection report that confirms we've completed all the necessary elements of the original report.

Thank you.

Sincerely,

Michelle Shrider, CMM, General Manager

Washburn Marina

1 Marina Drive

Washburn, WI 54891

715-373-5050