

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
Nick Suminski
City Administrator

Mary McGrath
Rodger Reiswig
Marina Manager

NOTICE OF SPECIAL HARBOR COMMISSION MEETING

DATE: Wednesday, November 14, 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 October 17, 2018 Meeting
- C. Public Comments
- D. Treasurer's Report
 - 1. Payment of Invoices
- E. Slip Transfers - None
- F. Marina Manager's Report
 - 1. October Financial Reports
- G. Discussion & Action on Resolution 18-018 Amending the Harbor Commission Budget for the Completion of the Coal Dock Rehabilitation Project
- H. Update on Dock 3 Utility Upgrade Project
- I. Update on Electrical Upgrade Project for All Docks
- J. Update on Coal Dock Rehabilitation Project
- K. Adjourn

Cc: Posted Ashland Daily Press File

OCTOBER 17, 2018 HARBOR COMMISSION MEETING

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

Commission Members Present: President Carl Broberg, V.P. John Baregi, Bradley Lemire, Mary McGrath, Rodger Reiswig, Nicholas Suminski, and Don Swedberg.

Municipal Personnel Present: Scott Kluver, City Administrator/Clerk, 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.

Approval of Minutes of the September 19, 2018 and October 3, 2018 Meetings – Lemire moved to approve and place on file the September 19, 2018 Meeting Minutes and Baregi seconded. Motion carried 7-0. Reiswig moved to approve and place on file the October 3, 2018 Meeting Minutes and Baregi seconded. Motion carried 7 -0.

Public Comment – None.

Treasurer's Report – Suminski made a motion to approve and place on file the Marina Operating Account and the Harbor Passbook reports and Swedberg seconded. Motion carried 7-0

1. **Payment of Invoices** – Baregi moved to approve Cady Plumbing and HVAC LLC invoice #4884 for \$1,523.06 and Reiswig seconded. Motion carried 7-0. Reiswig moved to approve SmithGroup, Inc., invoice #133840 for \$42,350.00 and Swedberg seconded. Motion carried 7-0. Baregi moved to approve Graybar invoice #9306270951 for \$2,117.00 and Reiswig seconded. Motion carried 7-0.

Slip Transfers – Reiswig moved to approve the transfer of slip #41 from Schumacher to Oashiem and Suminski seconded. Motion carried 7-0.

Marina Manager's Report – Shrider stated it has been a miserable haul out season so far and the AquaClean system is not working, apparently the outflow line cracked under the 8" thick concrete area and are working on it to fix it before freeze up in order to winterize the system.

1. **September Financial Reports** – Shrider stated everything is going O.K., we had a budget surplus of 8.87% and are 6.97% ahead of last year at this time; all departments are on track except the service department this month, it was slower than normal but were able to get all the equipment reconditioned/repaired; we are now waiting for winter work orders to come in. Baregi moved to accept and place on file the September Financial Reports and Baregi seconded. Motion carried 6-0.

Discussion and Action on Request for Coal Dock Usage Agreement with Nichevo Ferry Lines, Inc. – Broberg stated this is a usage agreement for the remaining section on the coal dock; suggests to allow Nichevo Ferry Lines, Inc. to use section D for trans loading only since 3 sections now have trans loading and material storage agreements and to make definite time limits and time windows for use. Broberg stated if we utilize the east side after it is repaired for future use agreements, we will have to work out the public access area. Baregi moved to proceed with a trans loading agreement with Nichevo Ferry Lines, Inc. and have Kluver and Broberg negotiate the time frame and window of use and Suminski seconded. Motion carried 7-0.

Discussion of Drainage Issue from Storage Buildings – Broberg state the drain tile is not functioning between the buildings to the storm sewers which has resulted in water back up behind the buildings in turn damaging the buildings; a temporary solution was done trenching which created a flow of water across the asphalt surface of the boat ramp and into the lake; in talking with Gynnild, he is unable to find anybody who will talk to him about this problem and is looking for suggestions to solve the problem. Shrider stated there is a lot of water running down from the buildings creating algae and making it slippery, so another trench was dug to the retention pond which is collecting approximately three quarters of the water. Broberg stated the Dahlquist building has a storm drain behind it and water is standing on top of the grate which needs to be resolved but nobody knows where the storm drain goes. Baregi stated when the Pearl Beach building

goes up we will have to be cautious of where the water runoff goes and not to add to the marina issue. Discussion occurred concerning where the water is coming from. Kluver asked what steps the Dahlquist building people are doing about this and Shrider stated he will go with whatever needs to be done, she will call him to discuss the issue with him again.

Discussion and Action on Recommendation Related to Zoning of Current Storage Buildings – Broberg stated this came up in the discussion with the lot behind the storage building; the new zoning code put the storage buildings in the Mixed-use Waterfront (MUW) zoning which states you are not allowed to store boats in the boat storage buildings. Kluver stated should one of the buildings be damaged over 50% or destroyed, it cannot be reconstructed. Broberg stated that would impact the revenue to the marina and marina operations. Kluver stated the Comprehensive Plan will need to be changed along with the zoning map as it is a dual map system; to resolve this issue you can add the storage building properties to the marina district, which would be the appropriate way or change the MUW zoning ordinance to allow the construction of boat storage buildings, which would be a much harder sell to the Plan Commission. Suminski moved to draft a request to the Plan Commission to add the three storage building properties to the marina district and McGrath seconded. Motion carried.

Update on Electrical Upgrade Project – Broberg stated the lumber, all the electrical equipment, pedestals and circuit breakers have arrived; they are waiting for the boats to get off dock 3 then cut the power to the dock, tear off the electrical and begin to tear it down then they would prefer to work on it when ice forms to complete the project.

Update on Electrical Upgrade Project for All Docks – Broberg stated Foss Electric has completed 12 pedestals with 9 left to do on Pier 1; the weather has not been helpful and because the wiring on the new circuit breakers are short, it has turned out to be more labor intensive because he has to splice in wire to make the connection.

Update on Coal Dock Rehabilitation Project - Kluver stated he has prepared a running budget for the coal dock project and will have an update for each meeting going forward; there is a tentative schedule and they want to get as much done this fall as possible, with weather permitting and the grading of the dock will be done next spring. Kluver stated there will be a pre-construction meeting next Tuesday when we will find out the start time and how they are planning to do things and when we will be closing off the coal dock; contracts have been signed and will give them notice to proceed.

Adjourn – Reiswig moved and Suminski seconded motion to adjourn. Motion carried 7-0 at 6:30 p.m.

Respectfully Submitted,
Kay Bratley, Deputy Clerk/Treasurer

Harbor Pass Book - 2018

12/31/2017 Balance Carried Forward

\$302,313.65

12-Jan Bremer Bank Loan	-8,732.16
Smith Group JJR	-875.00
January Fringe	-104.34
26-Jan Slip Tansfer Fee	100.00
31-Jan Slip Tansfer Fee	100.00
31-Jan Interest	73.85
16-Feb Wis. DNR	-1,350.00
International Dock Products	-8,646.80
Daily Press-Decking Project Ad	-322.40
February Fringe	-104.34
Wis. Harbor Towns Assoc. -Dues	-250.00
Pine Ridge Land Surveying, LLC	-700.00
Payroll January/February	-1,419.22
T&D Enterprises, LLC	-1,500.00
23-Feb Slip Tansfer Fee	100.00
28-Feb Interest	59.29
15-Mar Trust Fund Loan	-18,381.46
International Dock Products	-9,959.40
March Fringe	-104.34
28-Mar Bremer Bank Loan	-283.48
MSA	-6,230.86
31-Mar Interest	84.92
6-Apr Slip Fees	2,618.38
Sales Tax	146.78
Annual Fee	100.00
11-Apr Slip Fees	1,248.00
Annual Fee	50.00
Sales Tax	71.39
19-Apr Washburn Chamber-Membership	-85.00
March Payroll	-1,338.57
19-Apr Register of Deeds-Mick Slip Recording Fee	-30.00
20-Apr Slip Fees	16,221.25
Annual Fee	600.00
Sales Tax	918.05
26-Apr Slip Fees	14,092.00
Sales Tax	805.30
Annual Fee	550.00
30-Apr Slip fees	18,660.18
Sales Tax	1,023.98
Annual Fee	600.00
30-Apr Interest	86.37
4-May Slip Tansfer Fee	100.00
10-May Slip Fees	19,116.00
Sales Tax	1,136.61
Annual Fee	750.00
Nelson Dock Rent	625.00
15-May Slip Fees	17,622.80
Sales Tax	1,007.74
Annual Fee	700.00
16-May May Fringe	-104.45
Lake Effect Builders	-11,940.00
Washburn Marina-Parts Washer	-1,599.00
April Payroll	-768.11
25-May Slip Fees	26,577.20
Sales Tax	1,516.74
Annual Fee	1,000.00
Profit Share	111,143.18

31-May Slip Fees	9,422.40
Annual Fee	350.00
Sales Tax	537.47
Interest	122.15
20-Jun May & June Payroll	-1,523.66
Sales Tax	-7,164.06
June Fringe	-104.45
Lettertech, Inc.	-1,472.00
20-Jun Slip Fees	3,442.40
Sales Tax	197.58
Annual Fee	150.00
22-Jun Slip Fees	2,802.80
Sales Tax	159.65
Annual Fee	100.00
30-Jun Interest	160.39
6-Jul Slip Fees	751.55
Annual Fee	50.00
Sales Tax	43.93
9-Jul PECFA Reimbursment	5,919.32
10-Jul Bremer Bank Loan	-8,617.86
Wi. Ports Association	-200.00
July Finge	-104.45
13-Jul Slip Fees	108.24
Slip Tansfer Fee	100.00
23-Jul Sales Tax	-401.16
Dredging Permit	-310.58
31-Jul Interest	164.62
22-Aug July Payroll	-793.36
August Fringe	-104.45
C & W Trucking	-2,900.00
Smith Group JJR	-13,580.00
Daily Press-coal dock project	-549.20
Graybar Inv. 9035478282	-9,005.00
Graybar Inv. 9305455441	-3,730.00
Graybar Inv. 9305553370	-1,208.00
International Dock Products 50% down breaker panels	-2,242.32
International Dock Products 50% down Pedestals	-2,087.12
International Dock Products Inv. 18-054814	-151.93
31-Aug Interest	159.79
19-Sep September Fringe	-104.45
Graybar	-122.00
T&D Enterprises, LLC	-1,014.34
Smith Group JJR	-63,920.00
Soears, Carlson & Coleman S.C	-250.00
August Payroll	-1,152.16
30-Sep Interest	139.31
1-Oct Loan Proceeds	750,000.00
9-Oct Workers Comp	-150.00
Property Ins.	-5,400.00
International Dock Products	-9,330.10
Graybar	-2,117.00
Coco's	-101.00
Graybar	-198.00
September payroll	-799.67
Bremer Bank Loan	-174.98
16-Oct Nelson Dock Rent	940.00
25-Oct Guest Dockage	2,497.04
31-Oct Interest	1,137.28

Balance as of 11/8/18

\$1,105,462.35

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
12-Jan	Deposit	16,450.14
15-Jan Ck# 678	Washburn Marina	-12,897.00
	Sales Tax	-3,334.63
22-Jan Ck# 679	Washburn Marina	-12,897.00
26-Jan	Deposit	78,929.44
29-Jan Ck# 680	Washburn Marina	-12,897.00
31-Jan	Deposit	5,363.83
31-Jan	Interest	1.59
5-Feb Ck# 681	Washburn Marina	-17,284.00
12-Feb Ck# 682	Washburn Marina	-17,284.00
16-Feb	Deposit	46,697.67
19-Feb Ck# 683	Washburn Marina	-20,237.84
23-Feb	Deposit	17,813.96
26-Feb Ck# 684	Washburn Marina	-17,283.00
28-Feb	Deposit	4,501.00
28-Feb	Interest	1.72
5-Mar Ck# 685	Washburn Marina	-15,581.00
9-Mar	Deposit	14,158.28
19-Mar Ck# 686	Washburn Marina	-15,581.00
	Sales Tax	-3,030.10
26-Mar Ck# 587	Washburn Marina	-15,579.00
26-Mar	Deposit	51,663.22
31-Mar	Interest	1.86
2-Apr Ck# 688	Washburn Marina	-5,000.00
2-Apr Ck# 689	Harbor Commission Slip Fee	-800.00
6-Apr	Deposit	14,188.17
9-Apr Ck# 690	Washburn Marina	-5,000.00
11-Apr	Deposit	23,301.28
16-Apr Ck# 691	Washburn Marina	-13,323.00
20-Apr	Deposit	19,971.13
23-Apr Ck# 692	Washburn Marina	-13,323.00
26-Apr	Deposit	13,436.50
30-Apr	Deposit	12,146.20
30-Apr	Interest	2.15
1-May Ck# 693	Washburn Marina	-18,672.00
1-May Ck# 694	Sales Tax	-2,250.83
7-May Ck# 695	Washburn Marina	-18,672.00
10-May	Deposit	40,640.50
14-May Ck# 696	Washburn Marina	-18,672.00
15-May	Deposit	9,852.61
18-May Ck# 697	Marina Management	-90,673.62
18-May Ck# 698	Washburn Marina	-18,672.00

	Sales Tax	-7,959.15
18-May Ck# 699	Harbor Commission	-111,143.18
25-May	Deposit	28,692.60
29-May Ck# 700	Washburn Marina	-18,670.00
31-May	Deposit	18,322.61
31-May	Interest	1.74
4-Jun Ck# 701	Washburn Marina	-21,673.00
11-Jun Ck# 702	Washburn Marina	-21,673.00
18-Jun Ck# 703	Washburn Marina	-21,673.00
	Sales Tax	-7,105.09
18-Jun Ck# 704	Washburn Marina Seasonal Rent	-58,761.90
18-Jun	Deposit	37,151.71
21-Jun	Deposit	15,464.98
22-Jun	Deposit	28,613.84
25-Jun Ck# 705	Washburn Marina	-21,673.00
29-Jun	Deposit	21,776.03
30-Jun	Interest	0.37
2-Jul Ck# 706	Washburn Marina	-18,515.00
6-Jul	Deposit	38,527.43
9-Jul Ck# 707	Washburn Marina	-18,515.00
16-Jul Ck# 708	Washburn Marina	-18,515.00
	Sales Tax	-4,426.62
13-Jul	Deposit	30,706.18
20-Jul	Deposit	16,412.68
23-Jul Ck# 709	Washburn Marina	-18,515.00
30-Jul Ck# 710	Washburn Marina	-18,513.00
31-Jul	Deposit	30,757.75
31-Jul	Interest	0.33
3-Aug Ck# 711	Washburn Marina	-20,131.00
3-Aug	Deposit	26,293.37
13-Aug Ck# 712	Washburn Marina	-20,131.00
17-Aug	Deposit	57,483.25
20-Aug Ck# 713	Washburn Marina	-20,131.00
	Sales Tax	-4,303.28
27-Aug Ck# 714	Washburn Marina	-20,131.00
30-Aug	Deposit	22,555.36
31-Aug	Interest	0.52
4-Sep Ck# 715	Washburn Marina	-19,128.00
4-Sep	Deposit	17,847.62
10-Sep Ck# 716	Washburn Marina	-19,128.00
17-Sep Ck#717	Washburn Marina	-19,128.00
	Sales Tax	-5,136.29
19-Sep	Deposit	41,097.07
24-Sep Ck#718	Washburn Marina	-29,128.00
25-Sep Ck# 719	Washburn Marina	-10,000.00
27-Sep	Deposit	17,053.60
30-Sep	Interest	0.47
1-Oct Ck# 720	Washburn Marina	-14,516.00
5-Oct	Deposit	17,091.91

8-Oct Ck#721	Washburn Marina	-14,516.00
11-Oct	Deposit	30,567.58
12-Oct Ck# 722	Washburn Marina	-14,516.00
17-Oct Ck#723	Washburn Marina	-14,516.00
	Sales Tax	-4,352.81
19-Oct	Deposit	81,031.15
29-Oct Ck# 724	Washburn Marina	-14,516.00
31-Oct	Interest	0.63
5-Nov Ck# 725	Washburn Marina	-22,951.00

Balance as of 11/8/18

76,217.70

Foss Electric Inc.
 426 Fortier Road
 PO Box 722
 Washburn, WI.54891
 715-373-2747

Invoice

Date	Invoice #
11/5/2018	4441

Bill To
Washburn Harbor Commission C/O City of Washburn Washburn WI. 54891

[Handwritten signature]
 110818
 210-00-53540-610-000

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Replace existing circuit breakers with new EPD circuit breakers 9/28/18		
6	Blue Wirenut	0.40	2.40
4	# 10 THHN	0.25	1.00
4	Red Wirenuts	0.25	1.00
162	# 6 THHN	0.65	105.30
1	Electrical Tape	4.95	4.95
3	Labor Commercial 10/01/18	70.00	210.00
	Assemble back plates & breaker mounting brackets		
1.25	Labor Commercial 10/02/18	70.00	87.50
48	# 10 THHN	0.25	12.00
32	Blue Wirenut	0.40	12.80
36	Red Wirenuts	0.25	9.00
8	Labor Commercial 10/04/18	70.00	560.00
30	# 10 THHN	0.25	7.50
32	Blue Wirenut	0.40	12.80
18	Red Wirenuts	0.25	4.50
8.5	Labor Commercial 10/12/18	70.00	595.00
16	Blue Wirenut	0.40	6.40
36	Red Wirenuts	0.25	9.00
40	# 10 THHN	0.25	10.00
1	Electrical Tape	4.95	4.95
7	Labor Commercial 10/18/18	70.00	490.00
12	Blue Wirenut	0.40	4.80
57	Red Wirenuts	0.25	14.25
76	# 10 THHN	0.25	19.00
8.75	Labor Commercial 10/22/18	70.00	612.50
19	Blue Wirenut	0.40	7.60

Thank you for your business.	Total
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Foss Electric Inc.

426 Fortier Road
 PO Box 722
 Washburn, WI.54891
 715-373-2747

Invoice

Date	Invoice #
11/5/2018	4441

Bill To
Washburn Harbor Commission C/O City of Washburn Washburn WI. 54891

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
27	Red Wirenuts	0.25	6.75
40	# 10 THHN	0.25	10.00
8.75	Labor Commercial 10/23/18	70.00	612.50
120	# 10 THHN	0.25	30.00
60	Red Wirenuts	0.25	15.00
8.75	Labor Commercial 10/24/18	70.00	612.50
30	# 10 THHN	0.25	7.50
39	Red Wirenuts	0.25	9.75
6	Blue Wirenut	0.40	2.40
250	6x1/2" sheet metal screw	0.06	15.00
7.5	Labor Commercial 10/25/18 Finish last ped on dock 4.	70.00	525.00
8	6x1/2" sheet metal screw	0.06	0.48
0.75	Labor Commercial 11/5/18 Install last of the blank plates	70.00	52.50
46	6x1/2" sheet metal screw	0.06	2.76
1	Labor Commercial	70.00	70.00

Thank you for your business.

Total

\$4,776.39

International Dock Products, Inc.
 3101 SW 25th Street, Bay 106
 Pembroke Park, FL 33009
 USA
 (954) 964-5315
 Fax: (954) 964-2715
www.dockproducts.com

Invoice

Invoice ID: 18-055353
 Invoice Date: 10/29/2018
 Payment Due Date: 11/28/2018

Contact: **CARL BROBERG**
 Phone: 651-303-2562
 E-Mail: crbroberg@centurytel.net

Bill To: **CITY OF WASHBURN**
 110 WASHINGTON AVE
 P.O. BOX 638
 WASHBURN, WI 54891

Shipped To: **CITY OF WASHBURN**
 110 WASHINGTON AVE
 P.O. BOX 638
 WASHBURN, WI 54891

Customer Order No	Sales Order ID	Shipper ID	Terms
VCARL BROBERG	18-0082081	18-056981	NET 30
FOB Point	Ship Via	Carrier	Freight
SHIPPING	GROUND	UPS	Billed

Invoice Line	Order Line	Quantity Shipped	Part - Description	UM	Unit Price	Extension
1	1	100.0000	MISC - BLACK PHENOLIC BREAKER BLANK -SPACER	EACH	2.0000	\$200.00
Service Charge: FREIGHT OUT - SHIPPING CHARGES						\$20.62

[Handwritten signature]
 110514
 210-00-53540-5610-0000

UPS 10/26/18
 1Z8271X90341837521

Line Item Sub Total: \$200.00
 Service Charge Total: \$20.62
 Total Before Tax: \$220.62
 Tax: \$0.00
 Grand Total: \$220.62

Remit this amount

Lake Effect Builders, LLC
 P.O. Box 55
 Washburn, WI 54891
 Ph: 715-209-0300 – fax: 715-812-1105
 Email: info@lakeeffectbuildersllc.com

Invoice

2734

Project Washburn Marina Peir 3
 PO Box 638
 Washburn, wi 54891

Customer City of Washburn
 PO Box 638
 Washburn, wi 54891

Date	11/1/18
Work Completed	\$13,134.00
Due Balance	\$13,134.00
Total Due	\$13,134.00
Payment Terms	Payment due upon receipt

✓	Phase	Contract	Am % Done	Value Done Pre vi ous	Current	Due Now
✓	Draw For Deck Lumber		21%	\$25,074.00	\$11,940.00	\$13,134.00
Grand Total		\$119,400.00		\$25,074.00	\$13,134.00	\$13,134.00



110518

210-00-53540-810-0000

INVOICE

SMITHGROUP

SMITHGROUP, INC

201 Depot Street, Second Floor
Ann Arbor, MI 48104
T 734.669.2736 F 734.780.8467
smithgroup.com

October 25, 2018

Project No: 10818

Invoice No: 0134451

Invoice Total \$33,950.00

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

OK
10/20/18
SMITH
210-00-53540-410-002

Professional Services from September 1, 2018 to September 28, 2018

Contract 000 Washburn Coal Dock Rehabilitation Construction Documents and Contract Administration

Billing Phase	Fee	Percent Complete	Total Earned	
Task 1	40,000.00	45.00	18,000.00	
Task 2 and 3	135,800.00	100.00	135,800.00	
Task 4	76,300.00	0.00	0.00	
Total Fee	252,100.00		153,800.00	
		Previous Fee Billing	119,850.00	
		Current Fee Billing	33,950.00	
		Total Fee		33,950.00
		Total this Contract		\$33,950.00
		Total this Invoice		<u>\$33,950.00</u>

Outstanding Invoices

Number	Date	Balance
0133840	9/27/2018	42,350.00
Total		42,350.00

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

SmithGroup PM Heather Brose

DUE AND PAYABLE UPON RECEIPT

Electronic Payments: SmithGroup, Comerica Bank (CMCA) #072000096, Account #1850611219



P.O. Box 482
Washburn, WI 54891

COMPLETION OF SLIP ASSIGNMENT TRANSFER REPORT

Date of Closing: 10/31/18

Slip Description: Pier 1, Slip #40

Final Price: \$18,500.00

Terms:

Maintenance Fees Due by Buyer: \$ Paid in full

Slip Rental Proceeds Due to Buyer: \$N/A

Registration Fees Paid by:

Seller: Brian Fleig & Josie Lupa-Fleig

Buyer: Mathy & Jason Mager

Transfer Processed by: Washburn Marina

Copy of Recorded Transfer Provided to City on: 10/31/18

Greetings Washburn Harbor Commission:

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

Sincerely,

A handwritten signature in black ink, appearing to read "Michelle Shrider".

Michelle Shrider, CMM
General Manager

Washburn Marina
Balance Sheet
As of October 31, 2018

	<u>Oct 31, 18</u>		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	-6,712.16	2-1100 · Accounts Payable	22,330.98
1-1120 · Petty Cash	381.25	Total Accounts Payable	<u>22,330.98</u>
Total 1-1100 · Cash	<u>-6,330.91</u>	Credit Cards	
Total Checking/Savings	-6,330.91	2-1110 · Credit Card Payable	5,969.20
Accounts Receivable		Total Credit Cards	<u>5,969.20</u>
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	133,846.53	2-1300 · Payroll Liabilities	
Total 1-1200 · Accounts Receivable	<u>133,846.53</u>	2-1310 · Employee Health Benefits	490.64
Total Accounts Receivable	133,846.53	2-1320 · Unemployment Comp Tax	35.38
Other Current Assets		2-1330 · State Withholding	1,942.72
1-1300 · Ship Store Inventory		2-1340 · Federal/FICA Withholding	3,279.26
1-1311 · Clothing	486.20	Total 2-1300 · Payroll Liabilities	<u>5,748.00</u>
1-1312 · Consumables	83.26	2-1400 · Tax Liabilities	
1-1313 · Marine Supplies	57,424.37	2-1410 · Sales Tax Payable	9,509.87
1-1314 · Personal Items	2,091.10	Total 2-1400 · Tax Liabilities	<u>9,509.87</u>
1-1316 · Diesel Fuel	2,197.73	2-1500 · Other Liabilities	
1-1317 · Gasoline	551.77	2-1520 · Deferred Unearned Revenue	
1-1318 · Service Parts	461.98	2-1521 · Slip Rent and Sales	481.70
1-1319 · Slow Moving Contra	935.22	2-1522 · Gift Certificates Outstanding	192.88
Total 1-1300 · Ship Store Inventory	<u>64,231.63</u>	2-1523 · Haul Out, Storage, Launch	117,057.40
1-1330 · Notes Receivable	-287.92	Total 2-1520 · Deferred Unearned Revenue	<u>117,731.98</u>
1-1340 · Prepaid Expenses	3,624.82	2-1530 · Refundable Deposits	4,270.30
12000 · Undeposited Funds	20,208.74	Total 2-1500 · Other Liabilities	<u>122,002.28</u>
Total Other Current Assets	<u>87,777.27</u>	Total Other Current Liabilities	<u>137,260.15</u>
Total Current Assets	215,292.89	Total Current Liabilities	<u>165,560.33</u>
Fixed Assets		Total Liabilities	165,560.33
1-2100 · Furniture, Fixtures, Equipment	1,528.47	Equity	
Total Fixed Assets	<u>1,528.47</u>	3-3000 · Retained Earnings	-24,620.85
TOTAL ASSETS	<u><u>216,821.36</u></u>	Net Income	75,881.88
		Total Equity	<u>51,261.03</u>
		TOTAL LIABILITIES & EQUITY	<u><u>216,821.36</u></u>

Washburn Marina
Washburn Marina Budget vs. Actual
October 2018

BUDGET VS ACTUAL								
	Oct 18	Budget	\$ Over Budget	% of Budget	Apr - Oct 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	10,330.96	5,900.00	4,430.96	175.1%	151,980.36	134,800.00	17,180.36	112.75%
4-2000 · Service Dept Income	72,916.78	85,925.00	-13,008.22	84.86%	407,340.47	411,036.00	-3,695.53	99.1%
4-3000 · Ship Store Income	20,778.79	21,075.00	-296.21	98.59%	182,754.86	188,645.00	-5,890.14	96.88%
Total Income	104,026.53	112,900.00	-8,873.47	92.14%	742,075.69	734,481.00	7,594.69	101.03%
Cost of Goods Sold								
5-2000 · Service Dept COGS	20,506.40	24,181.00	-3,674.60	84.8%	132,803.99	104,398.00	28,405.99	127.21%
5-3000 · Ship Store COGS	14,566.65	14,858.00	-291.35	98.04%	136,172.69	137,150.00	-977.31	99.29%
Total COGS	35,073.05	39,039.00	-3,965.95	89.84%	268,976.68	241,548.00	27,428.68	111.36%
Gross Profit	68,953.48	73,861.00	-4,907.52	93.36%	473,099.01	492,933.00	-19,833.99	95.98%
Expense								
6-1000 · Facility Expenses	2,643.71	4,046.00	-1,402.29	65.34%	30,711.75	36,770.00	-6,058.25	83.52%
6-2000 · Service Dept Expenses	8,675.35	14,916.50	-6,241.15	58.16%	74,392.80	91,885.50	-17,492.70	80.96%
6-3000 · Ship Store Expenses	7,767.14	7,497.00	270.14	103.6%	49,498.71	53,813.00	-4,314.29	91.98%
6-4000 · General Expenses	25,222.65	27,876.00	-2,653.35	90.48%	157,427.07	165,628.00	-8,200.93	95.05%
Total Expense	44,308.85	54,335.50	-10,026.65	81.55%	312,030.33	348,096.50	-36,066.17	89.64%
Net Ordinary Income	24,644.63	19,525.50	5,119.13	126.22%	161,068.68	144,836.50	16,232.18	111.21%
Net Income	24,644.63	19,525.50	5,119.13	126.22%	161,068.68	144,836.50	16,232.18	111.21%
PREVIOUS YEAR COMPARISON	Oct 18	Oct 17	\$ Change	% Change	Apr - Oct 18	Apr - Oct 17	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	10,330.96	6,718.76	3,612.20	53.76%	151,980.36	129,987.34	21,993.02	16.92%
4-2000 · Service Dept Income	72,916.78	69,293.19	3,623.59	5.23%	407,340.47	419,291.34	-11,950.87	-2.85%
4-3000 · Ship Store Income	20,778.79	19,353.46	1,425.33	7.37%	182,754.86	161,073.15	21,681.71	13.46%
Total Income	104,026.53	95,365.41	8,661.12	9.08%	742,075.69	710,351.83	31,723.86	4.47%
Cost of Goods Sold								
5-2000 · Service Dept COGS	20,506.40	15,482.96	5,023.44	32.45%	132,803.99	127,098.47	5,705.52	4.49%
5-3000 · Ship Store COGS	14,566.65	14,020.90	545.75	3.89%	136,172.69	117,768.54	18,404.15	15.63%
Total COGS	35,073.05	29,503.86	5,569.19	18.88%	268,976.68	244,867.01	24,109.67	9.85%
Gross Profit	68,953.48	65,861.55	3,091.93	4.7%	473,099.01	465,484.82	7,614.19	1.64%
Expense								
6-1000 · Facility Expenses	2,643.71	2,791.86	-148.15	-5.31%	30,711.75	29,854.20	857.55	2.87%
6-2000 · Service Dept Expenses	8,675.35	7,746.51	928.84	11.99%	74,392.80	80,111.82	-5,719.02	-7.14%
6-3000 · Ship Store Expenses	7,767.14	5,713.83	2,053.31	35.94%	49,498.71	42,941.70	6,557.01	15.27%
6-4000 · General Expenses	25,222.65	23,674.30	1,548.35	6.54%	157,427.07	159,109.43	-1,682.36	-1.06%
Total Expense	44,308.85	39,926.50	4,382.35	10.98%	312,030.33	312,017.15	13.18	0.0%
Net Ordinary Income	24,644.63	25,935.05	-1,290.42	-4.98%	161,068.68	153,467.67	7,601.01	4.95%
Net Income	24,644.63	25,935.05	-1,290.42	-4.98%	161,068.68	153,467.67	7,601.01	4.95%

Washburn Marina Washburn Marina Budget vs. Actual October 2018

	Oct 18	Budget	\$ Over Budget	% of Budget	Apr - Oct 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	987.36	1,500.00	-512.64	65.82%	128,999.83	119,000.00	9,999.83	108.4%
4-1200 · Off-Season	8,900.00	4,000.00	4,900.00	222.5%	20,415.00	13,500.00	6,915.00	151.22%
4-1400 · Misc Services	443.60	400.00	43.60	110.9%	2,565.53	2,300.00	265.53	111.55%
Total 4-1000 · Facility Income	10,330.96	5,900.00	4,430.96	175.1%	151,980.36	134,800.00	17,180.36	112.75%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	643.50	2,462.00	-1,818.50	26.14%	32,724.60	40,589.00	-7,864.40	80.62%
4-2112 · Fiberglass-Woodwork	321.75	3,283.00	-2,961.25	9.8%	58,152.09	99,323.00	-41,170.91	58.55%
4-2113 · Mechanical	18,651.41	18,877.00	-225.59	98.81%	95,300.38	73,344.00	21,956.38	129.94%
4-2114 · Rigging	2,648.25	2,462.00	186.25	107.57%	21,657.25	13,356.00	8,301.25	162.15%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	43,381.30	46,192.00	-2,810.70	93.92%	109,717.51	117,268.00	-7,550.49	93.56%
4-2122 · Other Unit Billed	3,446.30	8,799.00	-5,352.70	39.17%	14,419.55	19,256.00	-4,836.45	74.88%
Total 4-2120 · Unit Billed Services	46,827.60	54,991.00	-8,163.40	85.16%	124,137.06	136,524.00	-12,386.94	90.93%
Total 4-2100 · Labor	69,092.51	82,075.00	-12,982.49	84.18%	331,971.38	363,136.00	-31,164.62	91.42%
4-2200 · Materials	138.00	3,000.00	-2,862.00	4.6%	62,658.88	38,500.00	24,158.88	162.75%
4-2300 · Contract Services	775.00	100.00	675.00	775.0%	3,590.00	1,900.00	1,690.00	188.95%
4-2400 · Misc Charges	2,911.27	1,000.00	1,911.27	291.13%	9,120.21	9,250.00	-129.79	98.6%
4-2500 · Credit/Refunds	0.00	-250.00	250.00	0.0%	0.00	-1,750.00	1,750.00	0.0%
Total 4-2000 · Service Dept Income	72,916.78	85,925.00	-13,008.22	84.86%	407,340.47	411,036.00	-3,695.53	99.1%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	160.92	200.00	-39.08	80.46%	3,188.17	2,250.00	938.17	141.7%
4-3120 · Consumables	5.21	25.00	-19.79	20.84%	1,249.69	1,275.00	-25.31	98.02%
4-3130 · Marine Supplies	9,808.27	12,000.00	-2,191.73	81.74%	77,075.84	89,100.00	-12,024.16	86.51%
4-3140 · Personal Items	178.84	200.00	-21.16	89.42%	3,919.73	4,500.00	-580.27	87.11%
4-3150 · Special Orders	2,987.81	1,000.00	1,987.81	298.78%	25,449.31	34,000.00	-8,550.69	74.85%
Total 4-3100 · Store Sales	13,141.05	13,425.00	-283.95	97.89%	110,882.74	131,125.00	-20,242.26	84.56%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	3,876.06	3,200.00	676.06	121.13%	13,128.32	12,250.00	878.32	107.17%
4-3220 · Gasoline	3,173.92	3,750.00	-576.08	84.64%	56,553.92	43,050.00	13,503.92	131.37%
4-3230 · Pump Out	587.76	700.00	-112.24	83.97%	2,189.88	2,220.00	-30.12	98.64%
Total 4-3200 · Fuel Dock Sales	7,637.74	7,650.00	-12.26	99.84%	71,872.12	57,520.00	14,352.12	124.95%
Total 4-3000 · Ship Store Income	20,778.79	21,075.00	-296.21	98.59%	182,754.86	188,645.00	-5,890.14	96.88%
Total Income	104,026.53	112,900.00	-8,873.47	92.14%	742,075.69	734,481.00	7,594.69	101.03%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	399.31	660.00	-260.69	60.5%	7,409.70	8,186.00	-776.30	90.52%
5-2112 · Fiberglass-Woodworking	668.93	880.00	-211.07	76.02%	19,930.74	21,304.00	-1,373.26	93.55%

Washburn Marina
Washburn Marina Budget vs. Actual
October 2018

	Oct 18	Budget	\$ Over Budget	% of Budget	Apr - Oct 18	Budget	\$ Over Budget	% of Budget
5-2113 · Mechanical	4,349.11	5,058.00	-708.89	85.99%	19,090.59	15,808.00	3,282.59	120.77%
5-2114 · Rigging	386.71	660.00	-273.29	58.59%	4,290.54	2,810.00	1,480.54	152.69%
Total 5-2110 · Billable Hourly Labor	5,804.06	7,258.00	-1,453.94	79.97%	50,721.57	48,108.00	2,613.57	105.43%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	13,967.34	12,376.00	1,591.34	112.86%	29,368.58	23,211.00	6,157.58	126.53%
5-2122 · Other	0.00	2,357.00	-2,357.00	0.0%	672.75	4,419.00	-3,746.25	15.22%
Total 5-2120 · Unit Billed Services	13,967.34	14,733.00	-765.66	94.8%	30,041.33	27,630.00	2,411.33	108.73%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	19,771.40	21,991.00	-2,219.60	89.91%	80,762.90	75,738.00	5,024.90	106.64%
5-2200 · Subcontract Services	735.00	90.00	645.00	816.67%	3,488.06	1,710.00	1,778.06	203.98%
5-2300 · Materials	0.00	2,100.00	-2,100.00	0.0%	48,553.03	26,950.00	21,603.03	180.16%
Total 5-2000 · Service Dept COGS	20,506.40	24,181.00	-3,674.60	84.8%	132,803.99	104,398.00	28,405.99	127.21%
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	121.28	160.00	-38.72	75.8%	2,213.52	1,800.00	413.52	122.97%
5-3120 · Consumables	6.68	19.00	-12.32	35.16%	802.58	957.00	-154.42	83.86%
5-3130 · Marine Supplies	5,685.16	7,800.00	-2,114.84	72.89%	51,283.28	57,915.00	-6,631.72	88.55%
5-3140 · Personal Items	148.83	152.00	-3.17	97.91%	2,841.83	3,420.00	-578.17	83.09%
5-3150 · Special Orders	2,467.38	750.00	1,717.38	328.98%	20,139.46	25,500.00	-5,360.54	78.98%
Total 5-3100 · Store Sales	8,429.33	8,881.00	-451.67	94.91%	77,280.67	89,592.00	-12,311.33	86.26%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	3,446.90	2,752.00	694.90	125.25%	11,480.92	10,535.00	945.92	108.98%
5-3220 · Gasoline	2,690.42	3,225.00	-534.58	83.42%	47,411.10	37,023.00	10,388.10	128.06%
Total 5-3200 · Fuel Dock Sales	6,137.32	5,977.00	160.32	102.68%	58,892.02	47,558.00	11,334.02	123.83%
Total 5-3000 · Ship Store COGS	14,566.65	14,858.00	-291.35	98.04%	136,172.69	137,150.00	-977.31	99.29%
Total COGS	35,073.05	39,039.00	-3,965.95	89.84%	268,976.68	241,548.00	27,428.68	111.36%
Gross Profit	68,953.48	73,861.00	-4,907.52	93.36%	473,099.01	492,933.00	-19,833.99	95.98%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	736.96	714.00	22.96	103.22%	6,186.92	7,614.00	-1,427.08	81.26%
6-1120 · Buildings/Grounds	1,410.31	1,532.00	-121.69	92.06%	10,473.62	12,956.00	-2,482.38	80.84%
Total 6-1100 · Utilities	2,147.27	2,246.00	-98.73	95.6%	16,660.54	20,570.00	-3,909.46	80.99%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	99.41	0.00	99.41	100.0%	2,195.35	3,600.00	-1,404.65	60.98%
6-1220 · Buildings/Grounds	397.03	1,200.00	-802.97	33.09%	11,855.86	8,400.00	3,455.86	141.14%
Total 6-1200 · Maintenance & Supplies	496.44	1,200.00	-703.56	41.37%	14,051.21	12,000.00	2,051.21	117.09%
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	4,200.00	-4,200.00	0.0%
Total 6-1000 · Facility Expenses	2,643.71	4,046.00	-1,402.29	65.34%	30,711.75	36,770.00	-6,058.25	83.52%
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	2,756.21	4,489.00	-1,732.79	61.4%	22,326.90	24,261.00	-1,934.10	92.03%

Washburn Marina Washburn Marina Budget vs. Actual October 2018

	Oct 18	Budget	\$ Over Budget	% of Budget	Apr - Oct 18	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	300.00	641.00	-341.00	46.8%	4,016.16	3,467.00	549.16	115.84%
6-2113 · General Maintenance	423.42	1,283.00	-859.58	33.0%	3,902.96	6,931.00	-3,028.04	56.31%
Total 6-2110 · Non-Billable Salary & Wages	3,479.63	6,413.00	-2,933.37	54.26%	30,246.02	34,659.00	-4,412.98	87.27%
6-2120 · FICA/Medicare	1,787.80	1,929.00	-141.20	92.68%	9,680.63	9,118.00	562.63	106.17%
6-2130 · Unemployment Compensation	18.11	80.00	-61.89	22.64%	173.39	1,126.00	-952.61	15.4%
6-2140 · Workers Compensation	642.83	800.00	-157.17	80.35%	3,694.16	5,600.00	-1,905.84	65.97%
Total 6-2100 · Non-Billable Wages & Taxes	5,928.37	9,222.00	-3,293.63	64.29%	43,794.20	50,503.00	-6,708.80	86.72%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,954.80	2,442.00	-487.20	80.05%
6-2220 · Personal Time Compensation	418.60	1,093.00	-674.40	38.3%	6,236.07	7,651.00	-1,414.93	81.51%
6-2230 · Health Insurance	1,969.36	2,031.50	-62.14	96.94%	12,886.01	14,220.50	-1,334.49	90.62%
6-2240 · Retirement Plan	572.40	757.00	-184.60	75.61%	3,159.03	3,578.00	-418.97	88.29%
Total 6-2200 · Employee Benefits	2,960.36	3,881.50	-921.14	76.27%	24,235.91	27,891.50	-3,655.59	86.89%
6-2310 · Education & Training	0.00	167.00	-167.00	0.0%	334.00	1,169.00	-835.00	28.57%
6-2320 · Equipment Maintenance	408.90	525.00	-116.10	77.89%	4,106.61	3,675.00	431.61	111.74%
6-2330 · Freight & Shipping	-20.79	225.00	-245.79	-9.24%	2,184.16	1,575.00	609.16	138.68%
6-2340 · Hazardous Waste Removal	0.00	100.00	-100.00	0.0%	40.00	700.00	-660.00	5.71%
6-2350 · Small Tools	99.99	410.00	-310.01	24.39%	1,336.28	2,870.00	-1,533.72	46.56%
6-2360 · Supplies	-827.40	0.00	-827.40	100.0%	-3,659.39	0.00	-3,659.39	100.0%
6-2370 · Travel/Lodging/Meals	21.80	20.00	1.80	109.0%	80.76	140.00	-59.24	57.69%
6-2380 · Uniforms	13.59	100.00	-86.41	13.59%	769.49	1,500.00	-730.51	51.3%
6-2390 · Utilities	90.53	91.00	-0.47	99.48%	634.46	637.00	-2.54	99.6%
6-2400 · Warranty Parts	0.00	175.00	-175.00	0.0%	536.32	1,225.00	-688.68	43.78%
Total 6-2000 · Service Dept Expenses	8,675.35	14,916.50	-6,241.15	58.16%	74,392.80	91,885.50	-17,492.70	80.96%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	5,606.15	5,345.00	261.15	104.89%	33,821.96	37,835.00	-4,013.04	89.39%
6-3120 · FICA/Medicare	464.77	439.00	25.77	105.87%	2,602.98	3,156.00	-553.02	82.48%
6-3130 · Unemployment Compensation	4.71	50.00	-45.29	9.42%	52.07	708.00	-655.93	7.36%
6-3140 · Workers Compensation	167.12	169.00	-1.88	98.89%	1,142.28	1,183.00	-40.72	96.56%
Total 6-3100 · Wages & Taxes	6,242.75	6,003.00	239.75	103.99%	37,619.29	42,882.00	-5,262.71	87.73%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	792.40	666.00	126.40	118.98%
6-3220 · Personal Time Compensation	469.24	397.00	72.24	118.2%	2,626.56	2,783.00	-156.44	94.38%
6-3230 · Health Insurance	535.35	473.00	62.35	113.18%	3,177.11	3,306.00	-128.89	96.1%
6-3240 · Retirement Plan	251.61	271.00	-19.39	92.85%	1,414.77	1,255.00	159.77	112.73%
Total 6-3200 · Employee Benefits	1,256.20	1,141.00	115.20	110.1%	8,010.84	8,010.00	0.84	100.01%
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	22.00	-22.00	0.0%	123.97	154.00	-30.03	80.5%
6-3320 · Freight/Shipping	177.66	140.00	37.66	126.9%	2,144.93	980.00	1,164.93	218.87%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	487.37	700.00	-212.63	69.62%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	356.45	450.00	-93.55	79.21%
6-3360 · Utilities	90.53	91.00	-0.47	99.48%	634.46	637.00	-2.54	99.6%

Washburn Marina Washburn Marina Budget vs. Actual October 2018

	Oct 18	Budget	\$ Over Budget	% of Budget	Apr - Oct 18	Budget	\$ Over Budget	% of Budget
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	121.40	0.00	121.40	100.0%
Total 6-3000 · Ship Store Expenses	7,767.14	7,497.00	270.14	103.6%	49,498.71	53,813.00	-4,314.29	91.98%
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	12,935.25	13,058.00	-122.75	99.06%	67,721.26	68,740.00	-1,018.74	98.52%
6-4120 · Repair/Maintenance Wages	3,277.50	4,932.00	-1,654.50	66.45%	27,039.06	26,479.00	560.06	102.12%
6-4130 · FICA/Medicare	1,240.29	1,406.00	-165.71	88.21%	6,880.99	7,585.00	-704.01	90.72%
6-4140 · Unemployment Compensation	12.56	105.00	-92.44	11.96%	-48.66	1,310.00	-1,358.66	-3.72%
6-4150 · Workers Compensation	445.97	569.00	-123.03	78.38%	2,554.00	3,983.00	-1,429.00	64.12%
Total 6-4100 · Wages & Taxes	17,911.57	20,070.00	-2,158.43	89.25%	104,146.65	108,097.00	-3,950.35	96.35%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	576.00	576.00	0.00	100.0%
6-4220 · Personal Time Compensation	0.00	196.00	-196.00	0.0%	1,060.50	1,375.00	-314.50	77.13%
6-4230 · Health Insurance	1,493.76	1,907.00	-413.24	78.33%	10,521.61	13,349.00	-2,827.39	78.82%
6-4240 · Retirement Plan	415.06	527.00	-111.94	78.76%	2,208.73	2,584.00	-375.27	85.48%
Total 6-4200 · Employee Benefits	1,908.82	2,630.00	-721.18	72.58%	14,366.84	17,884.00	-3,517.16	80.33%
6-4300 · Advertising & Marketing	600.60	140.00	460.60	429.0%	6,083.39	5,595.00	488.39	108.73%
6-4310 · Contract Services	39.08	30.00	9.08	130.27%	247.64	810.00	-562.36	30.57%
6-4320 · Donations	9.13	50.00	-40.87	18.26%	242.68	350.00	-107.32	69.34%
6-4330 · Education & Training	0.00	600.00	-600.00	0.0%	342.66	1,602.00	-1,259.34	21.39%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	28.79	175.00	-146.21	16.45%
6-4350 · Insurance	1,348.08	1,370.00	-21.92	98.4%	9,436.56	9,590.00	-153.44	98.4%
6-4370 · License/Permit/Fee/Dues/Subscr	134.95	250.00	-115.05	53.98%	1,184.07	2,648.00	-1,463.93	44.72%
6-4380 · Office Supplies/Postage	100.00	170.00	-70.00	58.82%	1,688.92	1,190.00	498.92	141.93%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	3,543.75	4,250.00	-706.25	83.38%
6-4400 · Service Charges	2,642.89	2,000.00	642.89	132.15%	11,979.92	10,000.00	1,979.92	119.8%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	323.59	700.00	-376.41	46.23%
6-4420 · Travel/Lodging/Miles	28.00	0.00	28.00	100.0%	28.00	0.00	28.00	100.0%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	90.94	350.00	-259.06	25.98%
6-4440 · Utilities	277.98	266.00	11.98	104.5%	1,942.23	1,862.00	80.23	104.31%
6-4450 · Misc Expenses	119.68	125.00	-5.32	95.74%	1,481.49	875.00	606.49	169.31%
6-4460 · Purchases Discount	101.87	-50.00	151.87	-203.74%	268.95	-350.00	618.95	-76.84%
Total 6-4000 · General Expenses	25,222.65	27,876.00	-2,653.35	90.48%	157,427.07	165,628.00	-8,200.93	95.05%
Total Expense	44,308.85	54,335.50	-10,026.65	81.55%	312,030.33	348,096.50	-36,066.17	89.64%
Net Ordinary Income	24,644.63	19,525.50	5,119.13	126.22%	161,068.68	144,836.50	16,232.18	111.21%
Net Income	24,644.63	19,525.50	5,119.13	126.22%	161,068.68	144,836.50	16,232.18	111.21%

**Washburn Marina
Facilities Budget vs. Actual
October 2018**

BUDGET VS ACTUAL					Apr - Oct			
	Oct 18	Budget	\$ Over Budget	% of Budget	18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	987.36	1,500.00	-512.64	65.82%	128,999.83	119,000.00	9,999.83	108.4%
4-1200 · Off-Season	8,900.00	4,000.00	4,900.00	222.5%	20,415.00	13,500.00	6,915.00	151.22%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	137,683.20	132,683.00	5,000.20	103.77%
4-1400 · Misc Services	443.60	400.00	43.60	110.9%	2,565.53	2,300.00	265.53	111.55%
Total 4-1000 · Facility Income	10,330.96	5,900.00	4,430.96	175.1%	289,663.56	267,483.00	22,180.56	108.29%
Total Income	10,330.96	5,900.00	4,430.96	175.1%	289,663.56	267,483.00	22,180.56	108.29%
Gross Profit	10,330.96	5,900.00	4,430.96	175.1%	289,663.56	267,483.00	22,180.56	108.29%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	736.96	714.00	22.96	103.22%	6,186.92	7,614.00	-1,427.08	81.26%
6-1120 · Buildings/Grounds	1,410.31	1,532.00	-121.69	92.06%	10,473.62	12,956.00	-2,482.38	80.84%
Total 6-1100 · Utilities	2,147.27	2,246.00	-98.73	95.6%	16,660.54	20,570.00	-3,909.46	80.99%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	99.41	0.00	99.41	100.0%	2,195.35	3,600.00	-1,404.65	60.98%
6-1220 · Buildings/Grounds	397.03	1,200.00	-802.97	33.09%	11,855.86	8,400.00	3,455.86	141.14%
Total 6-1200 · Maintenance & Supplies	496.44	1,200.00	-703.56	41.37%	14,051.21	12,000.00	2,051.21	117.09%
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	4,200.00	-4,200.00	0.0%
Total 6-1000 · Facility Expenses	2,643.71	4,046.00	-1,402.29	65.34%	30,711.75	36,770.00	-6,058.25	83.52%
Total Expense	2,643.71	4,046.00	-1,402.29	65.34%	30,711.75	36,770.00	-6,058.25	83.52%
Net Ordinary Income	7,687.25	1,854.00	5,833.25	414.63%	258,951.81	230,713.00	28,238.81	112.24%
Net Income	7,687.25	1,854.00	5,833.25	414.63%	258,951.81	230,713.00	28,238.81	112.24%
PREVIOUS YEAR COMPARISON								
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	10,330.96	6,718.76	3,612.20	53.76%	289,663.56	257,824.46	31,839.10	12.35%
Total Income	10,330.96	6,718.76	3,612.20	53.76%	289,663.56	257,824.46	31,839.10	12.35%
Gross Profit	10,330.96	6,718.76	3,612.20	53.76%	289,663.56	257,824.46	31,839.10	12.35%
Expense								
6-1000 · Facility Expenses	2,643.71	2,791.86	-148.15	-5.31%	30,711.75	29,854.20	857.55	2.87%
Total Expense	2,643.71	2,791.86	-148.15	-5.31%	30,711.75	29,854.20	857.55	2.87%
Net Ordinary Income	7,687.25	3,926.90	3,760.35	95.76%	258,951.81	227,970.26	30,981.55	13.59%
Net Income	7,687.25	3,926.90	3,760.35	95.76%	258,951.81	227,970.26	30,981.55	13.59%

Washburn Marina Service Department Budget vs. Actual October 2018

BUDGET VS ACTUAL					Apr - Oct			
	Oct 18	Budget	\$ Over Budget	% of Budget	18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	643.50	2,462.00	-1,818.50	26.14%	32,724.60	40,589.00	-7,864.40	80.62%
4-2112 · Fiberglass-Woodwork	321.75	3,283.00	-2,961.25	9.8%	58,152.09	99,323.00	-41,170.91	58.55%
4-2113 · Mechanical	18,651.41	18,877.00	-225.59	98.81%	95,300.38	73,344.00	21,956.38	129.94%
4-2114 · Rigging	2,648.25	2,462.00	186.25	107.57%	21,657.25	13,356.00	8,301.25	162.15%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	43,381.30	46,192.00	-2,810.70	93.92%	109,717.51	117,268.00	-7,550.49	93.56%
4-2122 · Other Unit Billed	3,446.30	8,799.00	-5,352.70	39.17%	14,419.55	19,256.00	-4,836.45	74.88%
Total 4-2120 · Unit Billed Services	46,827.60	54,991.00	-8,163.40	85.16%	124,137.06	136,524.00	-12,386.94	90.93%
Total 4-2100 · Labor	69,092.51	82,075.00	-12,982.49	84.18%	331,971.38	363,136.00	-31,164.62	91.42%
4-2200 · Materials	138.00	3,000.00	-2,862.00	4.6%	62,658.88	38,500.00	24,158.88	162.75%
4-2300 · Contract Services	775.00	100.00	675.00	775.0%	3,590.00	1,900.00	1,690.00	188.95%
4-2400 · Misc Charges	2,911.27	1,000.00	1,911.27	291.13%	9,120.21	9,250.00	-129.79	98.6%
4-2500 · Credit/Refunds	0.00	-250.00	250.00	0.0%	0.00	-1,750.00	1,750.00	0.0%
Total 4-2000 · Service Dept Income	72,916.78	85,925.00	-13,008.22	84.86%	407,340.47	411,036.00	-3,695.53	99.1%
Total Income	72,916.78	85,925.00	-13,008.22	84.86%	407,340.47	411,036.00	-3,695.53	99.1%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	399.31	660.00	-260.69	60.5%	7,409.70	8,186.00	-776.30	90.52%
5-2112 · Fiberglass-Woodworking	668.93	880.00	-211.07	76.02%	19,930.74	21,304.00	-1,373.26	93.55%
5-2113 · Mechanical	4,349.11	5,058.00	-708.89	85.99%	19,090.59	15,808.00	3,282.59	120.77%
5-2114 · Rigging	386.71	660.00	-273.29	58.59%	4,290.54	2,810.00	1,480.54	152.69%
Total 5-2110 · Billable Hourly Labor	5,804.06	7,258.00	-1,453.94	79.97%	50,721.57	48,108.00	2,613.57	105.43%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	13,967.34	12,376.00	1,591.34	112.86%	29,368.58	23,211.00	6,157.58	126.53%
5-2122 · Other	0.00	2,357.00	-2,357.00	0.0%	672.75	4,419.00	-3,746.25	15.22%
Total 5-2120 · Unit Billed Services	13,967.34	14,733.00	-765.66	94.8%	30,041.33	27,630.00	2,411.33	108.73%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	19,771.40	21,991.00	-2,219.60	89.91%	80,762.90	75,738.00	5,024.90	106.64%
5-2200 · Subcontract Services	735.00	90.00	645.00	816.67%	3,488.06	1,710.00	1,778.06	203.98%
5-2300 · Materials	0.00	2,100.00	-2,100.00	0.0%	48,553.03	26,950.00	21,603.03	180.16%
Total 5-2000 · Service Dept COGS	20,506.40	24,181.00	-3,674.60	84.8%	132,803.99	104,398.00	28,405.99	127.21%
Total COGS	20,506.40	24,181.00	-3,674.60	84.8%	132,803.99	104,398.00	28,405.99	127.21%
Gross Profit	52,410.38	61,744.00	-9,333.62	84.88%	274,536.48	306,638.00	-32,101.52	89.53%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								

Washburn Marina Service Department Budget vs. Actual October 2018

BUDGET VS ACTUAL					Apr - Oct			
	Oct 18	Budget	\$ Over Budget	% of Budget	18	Budget	\$ Over Budget	% of Budget
6-2111 · Administrative	2,756.21	4,489.00	-1,732.79	61.4%	22,326.90	24,261.00	-1,934.10	92.03%
6-2112 · Warranty/Credit	300.00	641.00	-341.00	46.8%	4,016.16	3,467.00	549.16	115.84%
6-2113 · General Maintenance	423.42	1,283.00	-859.58	33.0%	3,902.96	6,931.00	-3,028.04	56.31%
Total 6-2110 · Non-Billable Salary & Wages	3,479.63	6,413.00	-2,933.37	54.26%	30,246.02	34,659.00	-4,412.98	87.27%
6-2120 · FICA/Medicare	1,787.80	1,929.00	-141.20	92.68%	9,680.63	9,118.00	562.63	106.17%
6-2130 · Unemployment Compensation	18.11	80.00	-61.89	22.64%	173.39	1,126.00	-952.61	15.4%
6-2140 · Workers Compensation	642.83	800.00	-157.17	80.35%	3,694.16	5,600.00	-1,905.84	65.97%
Total 6-2100 · Non-Billable Wages & Taxes	5,928.37	9,222.00	-3,293.63	64.29%	43,794.20	50,503.00	-6,708.80	86.72%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,954.80	2,442.00	-487.20	80.05%
6-2220 · Personal Time Compensation	418.60	1,093.00	-674.40	38.3%	6,236.07	7,651.00	-1,414.93	81.51%
6-2230 · Health Insurance	1,969.36	2,031.50	-62.14	96.94%	12,886.01	14,220.50	-1,334.49	90.62%
6-2240 · Retirement Plan	572.40	757.00	-184.60	75.61%	3,159.03	3,578.00	-418.97	88.29%
Total 6-2200 · Employee Benefits	2,960.36	3,881.50	-921.14	76.27%	24,235.91	27,891.50	-3,655.59	86.89%
6-2310 · Education & Training	0.00	167.00	-167.00	0.0%	334.00	1,169.00	-835.00	28.57%
6-2320 · Equipment Maintenance	293.72	525.00	-231.28	55.95%	3,991.43	3,675.00	316.43	108.61%
6-2330 · Freight & Shipping	-20.79	225.00	-245.79	-9.24%	2,184.16	1,575.00	609.16	138.68%
6-2340 · Hazardous Waste Removal	0.00	100.00	-100.00	0.0%	40.00	700.00	-660.00	5.71%
6-2350 · Small Tools	99.99	410.00	-310.01	24.39%	1,336.28	2,870.00	-1,533.72	46.56%
6-2360 · Supplies	-712.22	0.00	-712.22	100.0%	-3,544.21	0.00	-3,544.21	100.0%
6-2370 · Travel/Lodging/Meals	21.80	20.00	1.80	109.0%	80.76	140.00	-59.24	57.69%
6-2380 · Uniforms	13.59	100.00	-86.41	13.59%	769.49	1,500.00	-730.51	51.3%
6-2390 · Utilities	90.53	91.00	-0.47	99.48%	634.46	637.00	-2.54	99.6%
6-2400 · Warranty Parts	0.00	175.00	-175.00	0.0%	536.32	1,225.00	-688.68	43.78%
Total 6-2000 · Service Dept Expenses	8,675.35	14,916.50	-6,241.15	58.16%	74,392.80	91,885.50	-17,492.70	80.96%
Total Expense	8,675.35	14,916.50	-6,241.15	58.16%	74,392.80	91,885.50	-17,492.70	80.96%
Net Ordinary Income	43,735.03	46,827.50	-3,092.47	93.4%	200,143.68	214,752.50	-14,608.82	93.2%
Net Income	43,735.03	46,827.50	-3,092.47	93.4%	200,143.68	214,752.50	-14,608.82	93.2%

PREVIOUS YEAR COMPARISON					Apr - Oct			
	Oct 18	Oct 17	\$ Change	% Change	18	17	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	72,916.78	69,293.19	3,623.59	5.23%	407,340.47	419,291.34	-11,950.87	-2.85%
Total Income	72,916.78	69,293.19	3,623.59	5.23%	407,340.47	419,291.34	-11,950.87	-2.85%
Cost of Goods Sold								
5-2000 · Service Dept COGS	20,506.40	15,482.96	5,023.44	32.45%	132,803.99	127,098.47	5,705.52	4.49%
Total COGS	20,506.40	15,482.96	5,023.44	32.45%	132,803.99	127,098.47	5,705.52	4.49%
Gross Profit	52,410.38	53,810.23	-1,399.85	-2.6%	274,536.48	292,192.87	-17,656.39	-6.04%
Expense								
6-2000 · Service Dept Expenses	8,675.35	7,746.51	928.84	11.99%	74,392.80	80,111.82	-5,719.02	-7.14%
Total Expense	8,675.35	7,746.51	928.84	11.99%	74,392.80	80,111.82	-5,719.02	-7.14%
Net Ordinary Income	43,735.03	46,063.72	-2,328.69	-5.06%	200,143.68	212,081.05	-11,937.37	-5.63%
Net Income	43,735.03	46,063.72	-2,328.69	-5.06%	200,143.68	212,081.05	-11,937.37	-5.63%

Washburn Marina Ship Store Budget vs. Actual October 2018

BUDGET VS ACTUAL	Oct 18	Budget	\$ Over Budget	% of Budget	Apr - Oct 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	160.92	200.00	-39.08	80.46%	3,188.17	2,250.00	938.17	141.7%
4-3120 · Consumables	5.21	25.00	-19.79	20.84%	1,249.69	1,275.00	-25.31	98.02%
4-3130 · Marine Supplies	9,808.27	12,000.00	-2,191.73	81.74%	77,075.84	89,100.00	-12,024.16	86.51%
4-3140 · Personal Items	178.84	200.00	-21.16	89.42%	3,919.73	4,500.00	-580.27	87.11%
4-3150 · Special Orders	2,987.81	1,000.00	1,987.81	298.78%	25,449.31	34,000.00	-8,550.69	74.85%
Total 4-3100 · Store Sales	13,141.05	13,425.00	-283.95	97.89%	110,882.74	131,125.00	-20,242.26	84.56%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	3,876.06	3,200.00	676.06	121.13%	13,128.32	12,250.00	878.32	107.17%
4-3220 · Gasoline	3,173.92	3,750.00	-576.08	84.64%	56,553.92	43,050.00	13,503.92	131.37%
4-3230 · Pump Out	587.76	700.00	-112.24	83.97%	2,189.88	2,220.00	-30.12	98.64%
Total 4-3200 · Fuel Dock Sales	7,637.74	7,650.00	-12.26	99.84%	71,872.12	57,520.00	14,352.12	124.95%
Total 4-3000 · Ship Store Income	20,778.79	21,075.00	-296.21	98.59%	182,754.86	188,645.00	-5,890.14	96.88%
Total Income	20,778.79	21,075.00	-296.21	98.59%	182,754.86	188,645.00	-5,890.14	96.88%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	121.28	160.00	-38.72	75.8%	2,213.52	1,800.00	413.52	122.97%
5-3120 · Consumables	6.68	19.00	-12.32	35.16%	802.58	957.00	-154.42	83.86%
5-3130 · Marine Supplies	5,685.16	7,800.00	-2,114.84	72.89%	51,283.28	57,915.00	-6,631.72	88.55%
5-3140 · Personal Items	148.83	152.00	-3.17	97.91%	2,841.83	3,420.00	-578.17	83.09%
5-3150 · Special Orders	2,467.38	750.00	1,717.38	328.98%	20,139.46	25,500.00	-5,360.54	78.98%
Total 5-3100 · Store Sales	8,429.33	8,881.00	-451.67	94.91%	77,280.67	89,592.00	-12,311.33	86.26%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	3,446.90	2,752.00	694.90	125.25%	11,480.92	10,535.00	945.92	108.98%
5-3220 · Gasoline	2,690.42	3,225.00	-534.58	83.42%	47,411.10	37,023.00	10,388.10	128.06%
Total 5-3200 · Fuel Dock Sales	6,137.32	5,977.00	160.32	102.68%	58,892.02	47,558.00	11,334.02	123.83%
Total 5-3000 · Ship Store COGS	14,566.65	14,858.00	-291.35	98.04%	136,172.69	137,150.00	-977.31	99.29%
Total COGS	14,566.65	14,858.00	-291.35	98.04%	136,172.69	137,150.00	-977.31	99.29%
Gross Profit	6,212.14	6,217.00	-4.86	99.92%	46,582.17	51,495.00	-4,912.83	90.46%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	5,606.15	5,345.00	261.15	104.89%	33,821.96	37,835.00	-4,013.04	89.39%
6-3120 · FICA/Medicare	464.77	439.00	25.77	105.87%	2,602.98	3,156.00	-553.02	82.48%
6-3130 · Unemployment Compensation	4.71	50.00	-45.29	9.42%	52.07	708.00	-655.93	7.36%
6-3140 · Workers Compensation	167.12	169.00	-1.88	98.89%	1,142.28	1,183.00	-40.72	96.56%
Total 6-3100 · Wages & Taxes	6,242.75	6,003.00	239.75	103.99%	37,619.29	42,882.00	-5,262.71	87.73%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	792.40	666.00	126.40	118.98%

Washburn Marina
Ship Store Budget vs. Actual
October 2018

BUDGET VS ACTUAL								
	Oct 18	Budget	\$ Over Budget	% of Budget	Apr - Oct 18	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	469.24	397.00	72.24	118.2%	2,626.56	2,783.00	-156.44	94.38%
6-3230 · Health Insurance	535.35	473.00	62.35	113.18%	3,177.11	3,306.00	-128.89	96.1%
6-3240 · Retirement Plan	251.61	271.00	-19.39	92.85%	1,414.77	1,255.00	159.77	112.73%
Total 6-3200 · Employee Benefits	1,256.20	1,141.00	115.20	110.1%	8,010.84	8,010.00	0.84	100.01%
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	22.00	-22.00	0.0%	123.97	154.00	-30.03	80.5%
6-3320 · Freight/Shipping	177.66	140.00	37.66	126.9%	2,144.93	980.00	1,164.93	218.87%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	487.37	700.00	-212.63	69.62%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	356.45	450.00	-93.55	79.21%
6-3360 · Utilities	90.53	91.00	-0.47	99.48%	634.46	637.00	-2.54	99.6%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	121.40	0.00	121.40	100.0%
Total 6-3000 · Ship Store Expenses	7,767.14	7,497.00	270.14	103.6%	49,498.71	53,813.00	-4,314.29	91.98%
Total Expense	7,767.14	7,497.00	270.14	103.6%	49,498.71	53,813.00	-4,314.29	91.98%
Net Ordinary Income	-1,555.00	-1,280.00	-275.00	121.48%	-2,916.54	-2,318.00	-598.54	125.82%
Net Income	-1,555.00	-1,280.00	-275.00	121.48%	-2,916.54	-2,318.00	-598.54	125.82%

PREVIOUS YEAR COMPARISON								
	Oct 18	Oct 17	\$ Change	% Change	Apr - Oct 18	Apr - Oct 17	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	20,778.79	19,353.46	1,425.33	7.37%	182,754.86	161,073.15	21,681.71	13.46%
Total Income	20,778.79	19,353.46	1,425.33	7.37%	182,754.86	161,073.15	21,681.71	13.46%
Cost of Goods Sold								
5-3000 · Ship Store COGS	14,566.65	14,020.90	545.75	3.89%	136,172.69	117,768.54	18,404.15	15.63%
Total COGS	14,566.65	14,020.90	545.75	3.89%	136,172.69	117,768.54	18,404.15	15.63%
Gross Profit	6,212.14	5,332.56	879.58	16.5%	46,582.17	43,304.61	3,277.56	7.57%
Expense								
6-3000 · Ship Store Expenses	7,767.14	5,713.83	2,053.31	35.94%	49,498.71	42,941.70	6,557.01	15.27%
Total Expense	7,767.14	5,713.83	2,053.31	35.94%	49,498.71	42,941.70	6,557.01	15.27%
Net Ordinary Income	-1,555.00	-381.27	-1,173.73	-307.85%	-2,916.54	362.91	-3,279.45	-903.65%
Net Income	-1,555.00	-381.27	-1,173.73	-307.85%	-2,916.54	362.91	-3,279.45	-903.65%

Washburn Marina General Expenses Budget vs. Actual October 2018

BUDGET VS ACTUAL					Apr - Oct			
	Oct 18	Budget	\$ Over Budget	% of Budget	18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	12,935.25	13,058.00	-122.75	99.06%	67,721.26	68,740.00	-1,018.74	98.52%
6-4120 · Repair/Maintenance Wages	3,277.50	4,932.00	-1,654.50	66.45%	27,039.06	26,479.00	560.06	102.12%
6-4130 · FICA/Medicare	1,240.29	1,406.00	-165.71	88.21%	6,880.99	7,585.00	-704.01	90.72%
6-4140 · Unemployment Compensation	12.56	105.00	-92.44	11.96%	-48.66	1,310.00	-1,358.66	-3.72%
6-4150 · Workers Compensation	445.97	569.00	-123.03	78.38%	2,554.00	3,983.00	-1,429.00	64.12%
Total 6-4100 · Wages & Taxes	17,911.57	20,070.00	-2,158.43	89.25%	104,146.65	108,097.00	-3,950.35	96.35%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	576.00	576.00	0.00	100.0%
6-4220 · Personal Time Compensation	0.00	196.00	-196.00	0.0%	1,060.50	1,375.00	-314.50	77.13%
6-4230 · Health Insurance	1,493.76	1,907.00	-413.24	78.33%	10,521.61	13,349.00	-2,827.39	78.82%
6-4240 · Retirement Plan	415.06	527.00	-111.94	78.76%	2,208.73	2,584.00	-375.27	85.48%
Total 6-4200 · Employee Benefits	1,908.82	2,630.00	-721.18	72.58%	14,366.84	17,884.00	-3,517.16	80.33%
6-4300 · Advertising & Marketing	600.60	140.00	460.60	429.0%	6,083.39	5,595.00	488.39	108.73%
6-4310 · Contract Services	39.08	30.00	9.08	130.27%	247.64	810.00	-562.36	30.57%
6-4320 · Donations	9.13	50.00	-40.87	18.26%	242.68	350.00	-107.32	69.34%
6-4330 · Education & Training	0.00	600.00	-600.00	0.0%	342.66	1,602.00	-1,259.34	21.39%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	28.79	175.00	-146.21	16.45%
6-4350 · Insurance	1,348.08	1,370.00	-21.92	98.4%	9,436.56	9,590.00	-153.44	98.4%
6-4370 · License/Permit/Fee/Dues/Subscr	134.95	250.00	-115.05	53.98%	1,184.07	2,648.00	-1,463.93	44.72%
6-4380 · Office Supplies/Postage	100.00	170.00	-70.00	58.82%	1,688.92	1,190.00	498.92	141.93%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	3,543.75	4,250.00	-706.25	83.38%
6-4400 · Service Charges	2,642.89	2,000.00	642.89	132.15%	11,979.92	10,000.00	1,979.92	119.8%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	323.59	700.00	-376.41	46.23%
6-4420 · Travel/Lodging/Miles	28.00	0.00	28.00	100.0%	28.00	0.00	28.00	100.0%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	90.94	350.00	-259.06	25.98%
6-4440 · Utilities	277.98	266.00	11.98	104.5%	1,942.23	1,862.00	80.23	104.31%
6-4450 · Misc Expenses	119.68	125.00	-5.32	95.74%	1,481.49	875.00	606.49	169.31%
6-4460 · Purchases Discount	101.87	-50.00	151.87	-203.74%	268.95	-350.00	618.95	-76.84%
Total 6-4000 · General Expenses	25,222.65	27,876.00	-2,653.35	90.48%	157,427.07	165,628.00	-8,200.93	95.05%
Total Expense	25,222.65	27,876.00	-2,653.35	90.48%	157,427.07	165,628.00	-8,200.93	95.05%
Net Ordinary Income	-25,222.65	-27,876.00	2,653.35	90.48%	-157,427.07	-165,628.00	8,200.93	95.05%
Net Income	-25,222.65	-27,876.00	2,653.35	90.48%	-157,427.07	-165,628.00	8,200.93	95.05%
PREVIOUS YEAR COMPARISON								
	Oct 18	Oct 17	\$ Change	% Change	Apr - Oct 18	Apr - Oct 17	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	25,222.65	23,674.30	1,548.35	6.54%	157,427.07	159,109.43	-1,682.36	-1.06%
Total Expense	25,222.65	23,674.30	1,548.35	6.54%	157,427.07	159,109.43	-1,682.36	-1.06%
Net Ordinary Income	-25,222.65	-23,674.30	-1,548.35	-6.54%	-157,427.07	-159,109.43	1,682.36	1.06%
Net Income	-25,222.65	-23,674.30	-1,548.35	-6.54%	-157,427.07	-159,109.43	1,682.36	1.06%

Washburn Marina
Revenue - Draw Report
October 2018

	<u>Oct 18</u>	<u>Apr - Oct 18</u>
9-1100 - Draws from City	(76,932.81)	(660,746.19)
9-2100 - Revenues Paid to City	<u>156,036.72</u>	<u>883,616.19</u>
Net Paid to City	79,103.91	222,870.00
Revenues paid to City Detail		
Operating Revenue		883,616.19
Maintenance Fees-2017		<u>137,683.20</u>
Total		<u><u>745,932.99</u></u>

Maintenance fees paid in full as of 7/9/18

City of Washburn
Resolution No. 2018-018

2018 Harbor Commission Budget Amendment No. 1

WHEREAS, the 2018 Harbor Commission budget was approved prior to final Coal Dock Rehabilitation Project costs being known; and

WHEREAS, a Harbor Assistance Grant from the Department of Transportation for the Coal Dock Rehabilitation Project was also received; and

WHEREAS, a borrowing was approved by the Common Council with a contribution of \$350,000 in principle by the Harbor Commission and \$400,000 in principle from the general fund,

NOW THEREFORE, The Common Council for the City of Washburn, Wisconsin, acting at its regular monthly meeting of December 10, 2018, resolves to amend the 2018 Harbor Commission Budget as follows:

<u>Account Number</u>	<u>Description</u>	<u>Amount Approved With Adoption of the 2018 Budget</u>	<u>Amount Approved With Adoption of 2018 Budget Amendment No. 1</u>	<u>Difference</u>
210-00-43525-000	Coal Dock Grant	\$0	\$1,299,480	\$1,299,480
210-00-49100-000	Proceeds LT Debt	\$0	\$750,000	\$750,000
210-00-53540-810	Capital Project	(\$269,691)	(\$2,319,171)	(\$2,049,480)
	TOTAL	(\$269,691)	(\$269,691)	(\$0)

Richard Avol, Mayor

STATE OF WISCONSIN)
)
COUNTY OF BAYFIELD)

I hereby certify that the foregoing resolution is a true, correct and complete copy of Resolution 2018-018 duly and regularly passed by the Common Council for the City of Washburn on the 10th day of December, 2018 and that said resolution has not been repealed or amended, and is now in full force and effect.

Scott J. Kluver, Clerk

Dated this 10th day of December, 2018

**Project Budget (Draft 103018)
Coal Dock Rehabilitation Project**

Revenues:	Budgeted	Actual To Date
Loan	\$ 750,000	\$ 750,000.00
Harbor Assistance Grant	\$1,299,480	\$ 0.00
Total Revenues:	\$2,049,480	\$ 750,000.00
Expenses:		
Contract with Contractor (Inc. Alternates 1 & 2)	\$1,582,370.00	\$ 0.00
Contingency (14%)	\$ 215,010.00	\$ 0.00
Engineering		
Pre-Engineering	\$ 40,000.00	\$ 18,000.00
Final Engineering & Permitting	\$ 135,800.00	\$ 135,800.00
Construction Administration	\$ 76,300.00	\$ 0.00
Total Expenses	\$2,049,480.00	\$ 153,800.00

Change Orders:

Contingency Costs: