

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 HARBOR COMMISSION MEETING

DATE: Wednesday, December 19, 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 November 14, 2018 Meeting
- C. Public Comments
- D. Treasurer's Report
 - 1. Payment of Invoices
- E. Slip Transfers - None
- F. Marina Manager's Report
 - 1. November Financial Reports
- G. Discussion & Action on Agreement with US Army Corps of Engineers on Use of Coal Dock During 2019 Season
- H. Update on Dock 3 Utility Upgrade Project
- I. Update on Coal Dock Rehabilitation Project
- J. Adjourn

Cc: Posted Ashland Daily Press File

NOVEMBER 14, 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, Mary McGrath, Rodger Reiswig, Nicholas Suminski, and Don Swedberg.

Commission Member Absent: Bradley Lemire

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 October 17, 2018 Meetings – Swedberg moved to approve and place on file the October 17, 2018 Meeting Minutes and Baregi seconded. Motion carried 6-0.

Public Comment – Reiswig stated the “Welcome, Washburn Marina” on the break wall needs to be re-painted as it has faded through the years. Shrider stated it is on her agenda to be done.

Treasurer’s Report – Baregi made a motion to approve and place on file the Marina Operating Account and the Harbor Passbook reports and Suminski seconded. Motion carried 6-0

1. Payment of Invoices – Baregi moved to approve Foss Electric invoice #4441 for \$4,776.39 and McGrath seconded. Motion carried 6-0. Swedberg moved to approve Foss Electric invoice #4450 for \$1,190.00 and Suminski seconded. Motion carried 6-0. McGrath moved to approve International Dock Products, Inc. invoice #18-055353 for \$220.62 and Swedberg seconded. Motion carried 6-0. Swedberg moved to approve Lake Effect Builders, LLC invoice #2734 for \$13,134.00 and Reiswig seconded. Motion carried 6-0. Baregi moved to approve SmithGroup, Inc. invoice #134451 for \$33,950.00 and Reiswig seconded. Motion carried 6-0. Swedberg moved to approve SmithGroup, Inc. Pay Request No. 1 to Michels Foundations for \$552,593.92 and Baregi seconded. Motion carried 6-0.

Slip Transfers – Broberg stated Slip #40 transfer from Fleig/Lupa-Fleig to Mager has been completed.

Marina Manager’s Report – Shrider stated the AquaClean system has been fixed but more concrete had to be torn up to replace an additional length of the outflow line and the concrete was being poured today.

1. **October Financial Reports** – Shrider stated everything is going well despite the weather we have had this year; all departments are on target and we had a budget surplus of 11.21% and are 4.95% ahead of last year at this time; the Facility department has done great as the end season income with guest dockage, slip rental and land storage has carried the budget quite often as other departments had slipped; with a very active slip sale market, we have only 3 slips left for sale; about four slip owners that have not kept their boats here are now coming to the marina and the long term slip renters want to stay at the marina, however we have an active waiting list for slips. Shrider stated during haul out we did get work opportunities and are busy putting quotes together and getting them out the door. Shrider stated she is confident that there will be enough work for the service techs through February and there are always little projects that come up which will keep everyone busy through winter.

Discussion and Action on Resolution 18-018 Amending the Harbor Commission Budget for the Completion of the Coal Dock Rehabilitation Project – Kluver stated this is just a standard budget amendment that accounts for the dock project to approve the expenditure. Baregi made a motion to approve Resolution 18-018 amending the Harbor Commission Budget for the Completion of the Coal Dock Rehabilitation Project and Suminski seconded. Motion carried 6-0.

Update on Dock 3 Utility Upgrade Project – Broberg stated the lumber has been delivered, the old pedestals have been cut off then they will be ready to tear the decking off when the ice forms. Kluver stated just for your information there is a change order for the circuit breaker upgrade pending for approximately \$2,200.00.

Update on Electrical Upgrade Project for All Docks – Broberg stated piers 1, 2, 4 and the cement wall have all been completed.

Update on Coal Dock Rehabilitation Project - Kluver stated Michels had been stuck in the corner of the dock having issues driving the sheeting down due to debris; there is discussion going on concerning this issue, the engineer believe it took longer to resolve the problem than it should have and the contractor is requesting a modification to the contract because of that issue so they are working on something reasonable to resolve the issue. Kluver stated they are back on track and are moving toward the shore line; they will not be working next week for Thanksgiving and hunting season and will be back the first week of December to continue with the sheeting and placing the deadman. Kluver stated there has been additional activity on the dock which was the Brennen group hauling out their barges. Broberg stated Pearl Beach has removed most of their rock. Baregi asked how the deadman are being anchored without concrete and Kluver stated he will contact the engineer to find out how they are being placed.

Adjourn – Baregi moved and Suminski seconded motion to adjourn. Motion carried 6-0 at 6:09 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
8-Nov	Slip Transfer #40	100.00
12-Nov	October Payroll	-799.76
	Oct. & Nov. Fringe	-208.90

International Dock Products, Inc.	-220.62
Lake Effect Builders	-13,134.00
Cady Plumbing & HVAC	-1,523.06
Foss Electric	-1,190.00
Foss Electric	-4,776.39
Smith Group JJR	-33,950.00
Smith Group JJR	-42,350.00
21-Nov Michels Foundation Draw#1	-552,593.92
30-Nov Interest	758.03
10-Dec Slip Transfer Fee	100.00
December Fringe	-95.62
Chamber Dinner	-28.00
November Payroll	-800.63
Fringe Health Ins. Deductible	-24.37

Balance as of 12/10/18

\$454,725.11

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
8-Nov	Deposit	76,680.97
12-Nov Ck# 726	Washburn Marina	-22,951.00
14-Nov Ck# 727	Sales Tax	-9,502.91
16-Nov	Deposit	51,830.92
21-Nov	Deposit	14,231.16
26-Nov Ck# 728	Washburn Marina	-22,951.00
30-Nov	Interest	1.20
3-Dec Ck# 729	Washburn Marina	-22,489.00
7-Dec	Deposit	20,263.93
10-Dec Ck# 730	Washburn Marina	-22,489.00
10-Dec	Deposit	56,001.80

Balance as of 12/10/18

194,844.77

INVOICE

SMITHGROUP

SMITHGROUP, INC

201 Depot Street, Second Floor

Ann Arbor, MI 48104

T 734.669.2736 F 734.780.8467

smithgroup.com

November 27, 2018

Project No: 10818

Invoice No: 0135038

Invoice Total \$18,541.00

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

Professional Services from September 29, 2018 to October 26, 2018

Contract 000 Washburn Coal Dock Rehabilitation Construction Documents and Contract Administration

Fee

Billing Phase	Fee	Percent Complete	Total Earned
Task 1	40,000.00	78.00	31,200.00
Task 2 and 3	135,800.00	100.00	135,800.00
Task 4	76,300.00	7.00	5,341.00
Total Fee	252,100.00		172,341.00
		Previous Fee Billing	153,800.00
		Current Fee Billing	18,541.00
		Total Fee	18,541.00

Handwritten signature
12/04/18
210-00-35540-800-000

Total this Contract \$18,541.00
Total this Invoice \$18,541.00

"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: December 6th, 2018

Slip Description: Pier 1, Slip #41

Final Price: \$ 20,000

Terms:

Maintenance Fees Due by Buyer: \$ N/A

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

Registration Fees Paid by: Buyer

Seller: Cindy Schumacher

Buyer: Gregory Oasheim and Lorrie Oasheim

Transfer Processed by: Washburn Marina

Copy of Recorded Transfer Provided to City on: 12/7/18

Greetings Washburn Harbor Commission:

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

Sincerely,

A handwritten signature in cursive script that reads "Amy Trimbo".

Amy Trimbo
Administrative Manager

Washburn Marina
Balance Sheet
As of November 30, 2018

	<u>Nov 30, 18</u>		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	5,875.09	2-1100 · Accounts Payable	30,573.16
1-1120 · Petty Cash	200.10	Total Accounts Payable	30,573.16
Total 1-1100 · Cash	<u>6,075.19</u>	Credit Cards	
Total Checking/Savings	6,075.19	2-1110 · Credit Card Payable	3,993.30
Accounts Receivable		Total Credit Cards	3,993.30
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	104,431.19	2-1300 · Payroll Liabilities	
Total 1-1200 · Accounts Receivable	<u>104,431.19</u>	2-1310 · Employee Health Benefits	490.64
Total Accounts Receivable	104,431.19	2-1330 · State Withholding	1,157.28
Other Current Assets		2-1340 · Federal/FICA Withholding	2,818.78
1-1300 · Ship Store Inventory		Total 2-1300 · Payroll Liabilities	4,466.70
1-1311 · Clothing	433.57	2-1400 · Tax Liabilities	
1-1313 · Marine Supplies	52,768.67	2-1410 · Sales Tax Payable	3,955.92
1-1314 · Personal Items	2,032.43	Total 2-1400 · Tax Liabilities	3,955.92
1-1316 · Diesel Fuel	2,184.38	2-1500 · Other Liabilities	
1-1317 · Gasoline	654.92	2-1520 · Deferred Unearned Revenue	
1-1318 · Service Parts	461.98	2-1521 · Slip Rent and Sales	200.00
1-1319 · Slow Moving Contra	935.22	2-1522 · Gift Certificates Outstanding	192.88
Total 1-1300 · Ship Store Inventory	<u>59,471.17</u>	2-1523 · Haul Out, Storage, Launch	59,717.40
1-1330 · Notes Receivable	-287.92	Total 2-1520 · Deferred Unearned Revenue	60,110.28
1-1340 · Prepaid Expenses	5,431.86	2-1530 · Refundable Deposits	4,270.30
12000 · Undeposited Funds	21,122.80	Total 2-1500 · Other Liabilities	64,380.58
Total Other Current Assets	<u>85,737.91</u>	Total Other Current Liabilities	72,803.20
Total Current Assets	196,244.29	Total Current Liabilities	107,369.66
Fixed Assets		Total Liabilities	107,369.66
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>197,772.76</u></u>	Net Income	115,023.95
		Total Equity	90,403.10
		TOTAL LIABILITIES & EQUITY	<u><u>197,772.76</u></u>

Washburn Marina Washburn Marina Budget vs. Actual November 2018

ACTUAL VS BUDGET	Nov 18	Budget	\$ Over Budget	% of Budget	Apr - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	79,136.46	82,300.00	-3,163.54	96.16%	231,116.82	217,100.00	14,016.82	106.46%
4-2000 · Service Dept Income	58,469.33	64,397.00	-5,927.67	90.8%	465,809.80	475,433.00	-9,623.20	97.98%
4-3000 · Ship Store Income	5,934.29	6,300.00	-365.71	94.2%	188,861.11	194,945.00	-6,083.89	96.88%
Total Income	143,540.08	152,997.00	-9,456.92	93.82%	885,787.73	887,478.00	-1,690.27	99.81%
Cost of Goods Sold								
5-2000 · Service Dept COGS	23,092.70	25,264.00	-2,171.30	91.41%	155,896.69	129,662.00	26,234.69	120.23%
5-3000 · Ship Store COGS	5,252.39	4,248.00	1,004.39	123.64%	141,538.16	141,398.00	140.16	100.1%
Total COGS	28,345.09	29,512.00	-1,166.91	96.05%	297,434.85	271,060.00	26,374.85	109.73%
Gross Profit	115,194.99	123,485.00	-8,290.01	93.29%	588,352.88	616,418.00	-28,065.12	95.45%
Expense								
6-1000 · Facility Expenses	3,437.70	3,986.00	-548.30	86.24%	34,149.45	40,756.00	-6,606.55	83.79%
6-2000 · Service Dept Expenses	12,232.73	15,385.50	-3,152.77	79.51%	86,625.53	107,271.00	-20,645.47	80.75%
6-3000 · Ship Store Expenses	4,223.85	3,561.00	662.85	118.61%	53,722.60	57,374.00	-3,651.40	93.64%
6-4000 · General Expenses	18,387.98	18,578.00	-190.02	98.98%	175,815.05	184,206.00	-8,390.95	95.45%
Total Expense	38,282.26	41,510.50	-3,228.24	92.22%	350,312.63	389,607.00	-39,294.37	89.91%
Net Ordinary Income	76,912.73	81,974.50	-5,061.77	93.83%	238,040.25	226,811.00	11,229.25	104.95%
Net Income	76,912.73	81,974.50	-5,061.77	93.83%	238,040.25	226,811.00	11,229.25	104.95%

PREVIOUS YEAR COMPARISON	Nov 18	Nov 17	\$ Change	% Change	Apr - Nov 18	Apr - Nov 17	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	79,136.46	80,120.03	-983.57	-1.23%	231,116.82	210,107.37	21,009.45	10.0%
4-2000 · Service Dept Income	58,469.33	54,271.92	4,197.41	7.73%	465,809.80	473,563.26	-7,753.46	-1.64%
4-3000 · Ship Store Income	5,934.29	4,282.02	1,652.27	38.59%	188,861.11	165,355.17	23,505.94	14.22%
Total Income	143,540.08	138,673.97	4,866.11	3.51%	885,787.73	849,025.80	36,761.93	4.33%
Cost of Goods Sold								
5-2000 · Service Dept COGS	23,092.70	28,786.20	-5,693.50	-19.78%	155,896.69	155,884.67	12.02	0.01%
5-3000 · Ship Store COGS	5,252.39	3,382.68	1,869.71	55.27%	141,538.16	121,151.22	20,386.94	16.83%
Total COGS	28,345.09	32,168.88	-3,823.79	-11.89%	297,434.85	277,035.89	20,398.96	7.36%
Gross Profit	115,194.99	106,505.09	8,689.90	8.16%	588,352.88	571,989.91	16,362.97	2.86%
Expense								
6-1000 · Facility Expenses	3,437.70	4,189.01	-751.31	-17.94%	34,149.45	34,043.21	106.24	0.31%
6-2000 · Service Dept Expenses	12,232.73	22,051.78	-9,819.05	-44.53%	86,625.53	102,163.60	-15,538.07	-15.21%
6-3000 · Ship Store Expenses	4,223.85	5,677.63	-1,453.78	-25.61%	53,722.60	48,619.33	5,103.27	10.5%
6-4000 · General Expenses	18,387.98	21,666.96	-3,278.98	-15.13%	175,815.05	180,776.39	-4,961.34	-2.74%
Total Expense	38,282.26	53,585.38	-15,303.12	-28.56%	350,312.63	365,602.53	-15,289.90	-4.18%
Net Ordinary Income	76,912.73	52,919.71	23,993.02	45.34%	238,040.25	206,387.38	31,652.87	15.34%
Net Income	76,912.73	52,919.71	23,993.02	45.34%	238,040.25	206,387.38	31,652.87	15.34%

Washburn Marina Washburn Marina Budget vs. Actual November 2018

	Nov 18	Budget	\$ Over Budget	% of Budget	Apr - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	1,285.98	0.00	1,285.98	100.0%	130,285.81	119,000.00	11,285.81	109.48%
4-1200 · Off-Season	77,573.68	82,000.00	-4,426.32	94.6%	97,988.68	95,500.00	2,488.68	102.61%
4-1400 · Misc Services	276.80	300.00	-23.20	92.27%	2,842.33	2,600.00	242.33	109.32%
Total 4-1000 · Facility Income	79,136.46	82,300.00	-3,163.54	96.16%	231,116.82	217,100.00	14,016.82	106.46%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	2,697.75	5,061.00	-2,363.25	53.31%	35,422.35	45,650.00	-10,227.65	77.6%
4-2112 · Fiberglass-Woodwork	13,909.50	13,736.00	173.50	101.26%	72,061.59	113,059.00	-40,997.41	63.74%
4-2113 · Mechanical	10,678.50	7,229.00	3,449.50	147.72%	105,978.88	80,573.00	25,405.88	131.53%
4-2114 · Rigging	247.50	1,446.00	-1,198.50	17.12%	21,904.75	14,802.00	7,102.75	147.99%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	0.00	7,287.00	-7,287.00	0.0%	109,717.51	124,555.00	-14,837.49	88.09%
4-2122 · Other Unit Billed	0.00	1,388.00	-1,388.00	0.0%	14,419.55	20,644.00	-6,224.45	69.85%
Total 4-2120 · Unit Billed Services	0.00	8,675.00	-8,675.00	0.0%	124,137.06	145,199.00	-21,061.94	85.49%
Total 4-2100 · Labor	27,533.25	36,147.00	-8,613.75	76.17%	359,504.63	399,283.00	-39,778.37	90.04%
4-2200 · Materials	2,033.28	4,000.00	-1,966.72	50.83%	64,692.16	42,500.00	22,192.16	152.22%
4-2300 · Contract Services	17,173.38	12,000.00	5,173.38	143.11%	20,763.38	13,900.00	6,863.38	149.38%
4-2400 · Misc Charges	11,729.42	12,500.00	-770.58	93.84%	20,849.63	21,750.00	-900.37	95.86%
4-2500 · Credit/Refunds	0.00	-250.00	250.00	0.0%	0.00	-2,000.00	2,000.00	0.0%
Total 4-2000 · Service Dept Income	58,469.33	64,397.00	-5,927.67	90.8%	465,809.80	475,433.00	-9,623.20	97.98%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	42.00	0.00	42.00	100.0%	3,230.17	2,250.00	980.17	143.56%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,249.69	1,275.00	-25.31	98.02%
4-3130 · Marine Supplies	4,620.79	5,000.00	-379.21	92.42%	81,868.59	94,100.00	-12,231.41	87.0%
4-3140 · Personal Items	18.15	100.00	-81.85	18.15%	3,937.88	4,600.00	-662.12	85.61%
4-3150 · Special Orders	1,253.35	1,000.00	253.35	125.34%	26,702.66	35,000.00	-8,297.34	76.29%
Total 4-3100 · Store Sales	5,934.29	6,100.00	-165.71	97.28%	116,988.99	137,225.00	-20,236.01	85.25%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	100.00	-100.00	0.0%	13,128.32	12,350.00	778.32	106.3%
4-3220 · Gasoline	0.00	100.00	-100.00	0.0%	56,553.92	43,150.00	13,403.92	131.06%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	2,189.88	2,220.00	-30.12	98.64%
Total 4-3200 · Fuel Dock Sales	0.00	200.00	-200.00	0.0%	71,872.12	57,720.00	14,152.12	124.52%
Total 4-3000 · Ship Store Income	5,934.29	6,300.00	-365.71	94.2%	188,861.11	194,945.00	-6,083.89	96.88%
Total Income	143,540.08	152,997.00	-9,456.92	93.82%	885,787.73	887,478.00	-1,690.27	99.81%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	687.72	1,633.00	-945.28	42.11%	8,097.42	9,819.00	-1,721.58	82.47%
5-2112 · Fiberglass-Woodworking	1,501.11	4,432.00	-2,930.89	33.87%	21,431.85	25,736.00	-4,304.15	83.28%
5-2113 · Mechanical	2,446.69	2,333.00	113.69	104.87%	21,537.28	18,141.00	3,396.28	118.72%

Washburn Marina
Washburn Marina Budget vs. Actual
November 2018

	Nov 18	Budget	\$ Over Budget	% of Budget	Apr - Nov 18	Budget	\$ Over Budget	% of Budget
5-2114 · Rigging	125.91	467.00	-341.09	26.96%	4,416.45	3,277.00	1,139.45	134.77%
Total 5-2110 · Billable Hourly Labor	4,761.43	8,865.00	-4,103.57	53.71%	55,483.00	56,973.00	-1,490.00	97.39%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	1,300.54	2,351.00	-1,050.46	55.32%	30,669.12	25,562.00	5,107.12	119.98%
5-2122 · Other	0.00	448.00	-448.00	0.0%	672.75	4,867.00	-4,194.25	13.82%
Total 5-2120 · Unit Billed Services	1,300.54	2,799.00	-1,498.46	46.46%	31,341.87	30,429.00	912.87	103.0%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	6,061.97	11,664.00	-5,602.03	51.97%	86,824.87	87,402.00	-577.13	99.34%
5-2200 · Subcontract Services	15,503.13	10,800.00	4,703.13	143.55%	18,991.19	12,510.00	6,481.19	151.81%
5-2300 · Materials	1,527.60	2,800.00	-1,272.40	54.56%	50,080.63	29,750.00	20,330.63	168.34%
Total 5-2000 · Service Dept COGS	23,092.70	25,264.00	-2,171.30	91.41%	155,896.69	129,662.00	26,234.69	120.23%
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	38.40	0.00	38.40	100.0%	2,251.92	1,800.00	451.92	125.11%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	802.58	957.00	-154.42	83.86%
5-3130 · Marine Supplies	4,188.61	3,250.00	938.61	128.88%	55,584.97	61,165.00	-5,580.03	90.88%
5-3140 · Personal Items	16.50	76.00	-59.50	21.71%	2,858.33	3,496.00	-637.67	81.76%
5-3150 · Special Orders	1,008.88	750.00	258.88	134.52%	21,148.34	26,250.00	-5,101.66	80.57%
Total 5-3100 · Store Sales	5,252.39	4,076.00	1,176.39	128.86%	82,646.14	93,668.00	-11,021.86	88.23%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	86.00	-86.00	0.0%	11,480.92	10,621.00	859.92	108.1%
5-3220 · Gasoline	0.00	86.00	-86.00	0.0%	47,411.10	37,109.00	10,302.10	127.76%
Total 5-3200 · Fuel Dock Sales	0.00	172.00	-172.00	0.0%	58,892.02	47,730.00	11,162.02	123.39%
Total 5-3000 · Ship Store COGS	5,252.39	4,248.00	1,004.39	123.64%	141,538.16	141,398.00	140.16	100.1%
Total COGS	28,345.09	29,512.00	-1,166.91	96.05%	297,434.85	271,060.00	26,374.85	109.73%
Gross Profit	115,194.99	123,485.00	-8,290.01	93.29%	588,352.88	616,418.00	-28,065.12	95.45%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	758.65	648.00	110.65	117.08%	6,945.57	8,262.00	-1,316.43	84.07%
6-1120 · Buildings/Grounds	1,279.09	1,538.00	-258.91	83.17%	11,752.71	14,494.00	-2,741.29	81.09%
Total 6-1100 · Utilities	2,037.74	2,186.00	-148.26	93.22%	18,698.28	22,756.00	-4,057.72	82.17%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	155.27	0.00	155.27	100.0%	2,350.62	3,600.00	-1,249.38	65.3%
6-1220 · Buildings/Grounds	1,244.69	1,200.00	44.69	103.72%	13,100.55	9,600.00	3,500.55	136.46%
Total 6-1200 · Maintenance & Supplies	1,399.96	1,200.00	199.96	116.66%	15,451.17	13,200.00	2,251.17	117.05%
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	4,800.00	-4,800.00	0.0%
Total 6-1000 · Facility Expenses	3,437.70	3,986.00	-548.30	86.24%	34,149.45	40,756.00	-6,606.55	83.79%
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	3,030.75	3,920.00	-889.25	77.32%	25,357.65	28,181.00	-2,823.35	89.98%
6-2112 · Warranty/Credit	24.06	560.00	-535.94	4.3%	4,040.22	4,027.00	13.22	100.33%
6-2113 · General Maintenance	803.67	1,120.00	-316.33	71.76%	4,706.63	8,051.00	-3,344.37	58.46%

Washburn Marina
Washburn Marina Budget vs. Actual
 November 2018

	Nov 18	Budget	\$ Over Budget	% of Budget	Apr - Nov 18	Budget	\$ Over Budget	% of Budget
Total 6-2110 · Non-Billable Salary & Wages	3,858.48	5,600.00	-1,741.52	68.9%	34,104.50	40,259.00	-6,154.50	84.71%
6-2120 · FICA/Medicare	1,023.83	1,286.00	-262.17	79.61%	10,704.46	10,404.00	300.46	102.89%
6-2130 · Unemployment Compensation	0.00	44.00	-44.00	0.0%	173.39	1,170.00	-996.61	14.82%
6-2140 · Workers Compensation	1,214.75	800.00	414.75	151.84%	4,908.91	6,400.00	-1,491.09	76.7%
Total 6-2100 · Non-Billable Wages & Taxes	6,097.06	7,730.00	-1,632.94	78.88%	49,891.26	58,233.00	-8,341.74	85.68%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	651.60	814.00	-162.40	80.05%	2,606.40	3,256.00	-649.60	80.05%
6-2220 · Personal Time Compensation	2,811.40	1,093.00	1,718.40	257.22%	9,047.47	8,744.00	303.47	103.47%
6-2230 · Health Insurance	1,821.45	2,031.50	-210.05	89.66%	14,707.46	16,252.00	-1,544.54	90.5%
6-2240 · Retirement Plan	360.03	504.00	-143.97	71.44%	3,519.06	4,082.00	-562.94	86.21%
Total 6-2200 · Employee Benefits	5,644.48	4,442.50	1,201.98	127.06%	29,880.39	32,334.00	-2,453.61	92.41%
6-2310 · Education & Training	0.00	1,667.00	-1,667.00	0.0%	334.00	2,836.00	-2,502.00	11.78%
6-2320 · Equipment Maintenance	-86.25	525.00	-611.25	-16.43%	3,905.18	4,200.00	-294.82	92.98%
6-2330 · Freight & Shipping	27.30	225.00	-197.70	12.13%	2,211.46	1,800.00	411.46	122.86%
6-2340 · Hazardous Waste Removal	0.00	100.00	-100.00	0.0%	40.00	800.00	-760.00	5.0%
6-2350 · Small Tools	150.00	410.00	-260.00	36.59%	1,486.28	3,280.00	-1,793.72	45.31%
6-2360 · Supplies	303.28	0.00	303.28	100.0%	-3,240.93	0.00	-3,240.93	100.0%
6-2370 · Travel/Lodging/Meals	0.00	20.00	-20.00	0.0%	80.76	160.00	-79.24	50.48%
6-2380 · Uniforms	6.33	0.00	6.33	100.0%	775.82	1,500.00	-724.18	51.72%
6-2390 · Utilities	90.53	91.00	-0.47	99.48%	724.99	728.00	-3.01	99.59%
6-2400 · Warranty Parts	0.00	175.00	-175.00	0.0%	536.32	1,400.00	-863.68	38.31%
Total 6-2000 · Service Dept Expenses	12,232.73	15,385.50	-3,152.77	79.51%	86,625.53	107,271.00	-20,645.47	80.75%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	1,723.08	1,650.00	73.08	104.43%	35,545.04	39,485.00	-3,939.96	90.02%
6-3120 · FICA/Medicare	193.57	174.00	19.57	111.25%	2,796.55	3,330.00	-533.45	83.98%
6-3130 · Unemployment Compensation	0.00	15.00	-15.00	0.0%	52.07	723.00	-670.93	7.2%
6-3140 · Workers Compensation	327.24	169.00	158.24	193.63%	1,469.52	1,352.00	117.52	108.69%
Total 6-3100 · Wages & Taxes	2,243.89	2,008.00	235.89	111.75%	39,863.18	44,890.00	-5,026.82	88.8%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	226.80	222.00	4.80	102.16%	1,019.20	888.00	131.20	114.78%
6-3220 · Personal Time Compensation	1,017.00	397.00	620.00	256.17%	3,643.56	3,180.00	463.56	114.58%
6-3230 · Health Insurance	461.50	473.00	-11.50	97.57%	3,638.61	3,779.00	-140.39	96.29%
6-3240 · Retirement Plan	170.66	108.00	62.66	158.02%	1,585.43	1,363.00	222.43	116.32%
Total 6-3200 · Employee Benefits	1,875.96	1,200.00	675.96	156.33%	9,886.80	9,210.00	676.80	107.35%
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	176.00	-52.03	70.44%
6-3320 · Freight/Shipping	12.59	140.00	-127.41	8.99%	2,157.56	1,120.00	1,037.56	192.64%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	487.37	800.00	-312.63	60.92%
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%	724.99	728.00	-3.01	99.59%
6-3370 · Over/Under	0.88	0.00	0.88	100.0%	122.28	0.00	122.28	100.0%
Total 6-3000 · Ship Store Expenses	4,223.85	3,561.00	662.85	118.61%	53,722.60	57,374.00	-3,651.40	93.64%
6-4000 · General Expenses								

Washburn Marina
Washburn Marina Budget vs. Actual
 November 2018

	\$ Over % of				Apr - Nov			
	Nov 18	Budget	Budget	Budget	18	Budget	Budget	Budget
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	8,104.75	8,448.00	-343.25	95.94%	75,826.01	77,188.00	-1,361.99	98.24%
6-4120 · Repair/Maintenance Wages	1,431.00	1,455.00	-24.00	98.35%	28,470.06	27,934.00	536.06	101.92%
6-4130 · FICA/Medicare	820.13	817.00	3.13	100.38%	7,701.12	8,402.00	-700.88	91.66%
6-4140 · Unemployment Compensation	0.00	71.00	-71.00	0.0%	-48.66	1,381.00	-1,429.66	-3.52%
6-4150 · Workers Compensation	941.05	569.00	372.05	165.39%	3,495.05	4,552.00	-1,056.95	76.78%
Total 6-4100 · Wages & Taxes	11,296.93	11,360.00	-63.07	99.45%	115,443.58	119,457.00	-4,013.42	96.64%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	192.00	192.00	0.00	100.0%	768.00	768.00	0.00	100.0%
6-4220 · Personal Time Compensation	556.50	196.00	360.50	283.93%	1,617.00	1,571.00	46.00	102.93%
6-4230 · Health Insurance	1,482.55	1,907.00	-424.45	77.74%	12,004.16	15,256.00	-3,251.84	78.69%
6-4240 · Retirement Plan	268.34	308.00	-39.66	87.12%	2,477.07	2,892.00	-414.93	85.65%
Total 6-4200 · Employee Benefits	2,499.39	2,603.00	-103.61	96.02%	16,866.23	20,487.00	-3,620.77	82.33%
6-4300 · Advertising & Marketing	694.87	360.00	334.87	193.02%	6,778.26	5,955.00	823.26	113.83%
6-4310 · Contract Services	30.42	30.00	0.42	101.4%	278.06	840.00	-561.94	33.1%
6-4320 · Donations	0.00	50.00	-50.00	0.0%	242.68	400.00	-157.32	60.67%
6-4330 · Education & Training	0.00	167.00	-167.00	0.0%	342.66	1,769.00	-1,426.34	19.37%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	28.79	200.00	-171.21	14.4%
6-4350 · Insurance	1,348.08	1,370.00	-21.92	98.4%	10,784.64	10,960.00	-175.36	98.4%
6-4370 · License/Permit/Fee/Dues/Subscr	488.89	202.00	286.89	242.03%	1,672.96	2,850.00	-1,177.04	58.7%
6-4380 · Office Supplies/Postage	96.55	170.00	-73.45	56.79%	1,785.47	1,360.00	425.47	131.29%
6-4390 · Professional Services	5.00	100.00	-95.00	5.0%	3,548.75	4,350.00	-801.25	81.58%
6-4400 · Service Charges	1,280.47	1,000.00	280.47	128.05%	13,260.39	11,000.00	2,260.39	120.55%
6-4410 · Supplies	151.14	100.00	51.14	151.14%	474.73	800.00	-325.27	59.34%
6-4420 · Travel/Lodging/Miles	241.99	700.00	-458.01	34.57%	269.99	700.00	-430.01	38.57%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	90.94	350.00	-259.06	25.98%
6-4440 · Utilities	277.36	266.00	11.36	104.27%	2,219.59	2,128.00	91.59	104.3%
6-4450 · Misc Expenses	-13.28	125.00	-138.28	-10.62%	1,468.21	1,000.00	468.21	146.82%
6-4460 · Purchases Discount	-9.83	-50.00	40.17	19.66%	259.12	-400.00	659.12	-64.78%
Total 6-4000 · General Expenses	18,387.98	18,578.00	-190.02	98.98%	175,815.05	184,206.00	-8,390.95	95.45%
Total Expense	38,282.26	41,510.50	-3,228.24	92.22%	350,312.63	389,607.00	-39,294.37	89.91%
Net Ordinary Income	76,912.73	81,974.50	-5,061.77	93.83%	238,040.25	226,811.00	11,229.25	104.95%
Net Income	76,912.73	81,974.50	-5,061.77	93.83%	238,040.25	226,811.00	11,229.25	104.95%

Washburn Marina
Facilities Budget vs. Actual
November 2018

ACTUAL VS BUDGET								
	Nov 18	Budget	\$ Over Budget	% of Budget	Apr - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	1,285.98	0.00	1,285.98	100.0%	130,285.81	119,000.00	11,285.81	109.48%
4-1200 · Off-Season	77,573.68	82,000.00	-4,426.32	94.6%	97,988.68	95,500.00	2,488.68	102.61%
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	276.80	300.00	-23.20	92.27%	2,842.33	2,600.00	242.33	109.32%
Total 4-1000 · Facility Income	79,136.46	82,300.00	-3,163.54	96.16%	368,800.02	349,783.00	19,017.02	105.44%
Total Income	79,136.46	82,300.00	-3,163.54	96.16%	368,800.02	349,783.00	19,017.02	105.44%
Gross Profit	79,136.46	82,300.00	-3,163.54	96.16%	368,800.02	349,783.00	19,017.02	105.44%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	758.65	648.00	110.65	117.08%	6,945.57	8,262.00	-1,316.43	84.07%
6-1120 · Buildings/Grounds	1,279.09	1,538.00	-258.91	83.17%	11,752.71	14,494.00	-2,741.29	81.09%
Total 6-1100 · Utilities	2,037.74	2,186.00	-148.26	93.22%	18,698.28	22,756.00	-4,057.72	82.17%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	155.27	0.00	155.27	100.0%	2,350.62	3,600.00	-1,249.38	65.3%
6-1220 · Buildings/Grounds	1,244.69	1,200.00	44.69	103.72%	13,100.55	9,600.00	3,500.55	136.46%
Total 6-1200 · Maintenance & Supplies	1,399.96	1,200.00	199.96	116.66%	15,451.17	13,200.00	2,251.17	117.05%
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	4,800.00	-4,800.00	0.0%
Total 6-1000 · Facility Expenses	3,437.70	3,986.00	-548.30	86.24%	34,149.45	40,756.00	-6,606.55	83.79%
Total Expense	3,437.70	3,986.00	-548.30	86.24%	34,149.45	40,756.00	-6,606.55	83.79%
Net Ordinary Income	75,698.76	78,314.00	-2,615.24	96.66%	334,650.57	309,027.00	25,623.57	108.29%
Net Income	75,698.76	78,314.00	-2,615.24	96.66%	334,650.57	309,027.00	25,623.57	108.29%
PREVIOUS YEAR COMPARISON	Nov 18	Nov 17	\$ Change	% Change	Apr - Nov 18	Apr - Nov 17	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	79,136.46	80,120.03	-983.57	-1.23%	368,800.02	337,944.49	30,855.53	9.13%
Total Income	79,136.46	80,120.03	-983.57	-1.23%	368,800.02	337,944.49	30,855.53	9.13%
Gross Profit	79,136.46	80,120.03	-983.57	-1.23%	368,800.02	337,944.49	30,855.53	9.13%
Expense								
6-1000 · Facility Expenses	3,437.70	4,189.01	-751.31	-17.94%	34,149.45	34,043.21	106.24	0.31%
Total Expense	3,437.70	4,189.01	-751.31	-17.94%	34,149.45	34,043.21	106.24	0.31%
Net Ordinary Income	75,698.76	75,931.02	-232.26	-0.31%	334,650.57	303,901.28	30,749.29	10.12%
Net Income	75,698.76	75,931.02	-232.26	-0.31%	334,650.57	303,901.28	30,749.29	10.12%

Washburn Marina
Service Department Budget vs. Actual
November 2018

ACTUAL VS BUDGET	Nov 18	Budget	\$ Over Budget	% of Budget	Apr - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	2,697.75	5,061.00	-2,363.25	53.31%	35,422.35	45,650.00	-10,227.65	77.6%
4-2112 · Fiberglass-Woodwork	13,909.50	13,736.00	173.50	101.26%	72,061.59	113,059.00	-40,997.41	63.74%
4-2113 · Mechanical	10,678.50	7,229.00	3,449.50	147.72%	105,978.88	80,573.00	25,405.88	131.53%
4-2114 · Rigging	247.50	1,446.00	-1,198.50	17.12%	21,904.75	14,802.00	7,102.75	147.99%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	0.00	7,287.00	-7,287.00	0.0%	109,717.51	124,555.00	-14,837.49	88.09%
4-2122 · Other Unit Billed	0.00	1,388.00	-1,388.00	0.0%	14,419.55	20,644.00	-6,224.45	69.85%
Total 4-2120 · Unit Billed Services	0.00	8,675.00	-8,675.00	0.0%	124,137.06	145,199.00	-21,061.94	85.49%
Total 4-2100 · Labor	27,533.25	36,147.00	-8,613.75	76.17%	359,504.63	399,283.00	-39,778.37	90.04%
4-2200 · Materials	2,033.28	4,000.00	-1,966.72	50.83%	64,692.16	42,500.00	22,192.16	152.22%
4-2300 · Contract Services	17,173.38	12,000.00	5,173.38	143.11%	20,763.38	13,900.00	6,863.38	149.38%
4-2400 · Misc Charges	11,729.42	12,500.00	-770.58	93.84%	20,849.63	21,750.00	-900.37	95.86%
4-2500 · Credit/Refunds	0.00	-250.00	250.00	0.0%	0.00	-2,000.00	2,000.00	0.0%
Total 4-2000 · Service Dept Income	58,469.33	64,397.00	-5,927.67	90.8%	465,809.80	475,433.00	-9,623.20	97.98%
Total Income	58,469.33	64,397.00	-5,927.67	90.8%	465,809.80	475,433.00	-9,623.20	97.98%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	687.72	1,633.00	-945.28	42.11%	8,097.42	9,819.00	-1,721.58	82.47%
5-2112 · Fiberglass-Woodworking	1,501.11	4,432.00	-2,930.89	33.87%	21,431.85	25,736.00	-4,304.15	83.28%
5-2113 · Mechanical	2,446.69	2,333.00	113.69	104.87%	21,537.28	18,141.00	3,396.28	118.72%
5-2114 · Rigging	125.91	467.00	-341.09	26.96%	4,416.45	3,277.00	1,139.45	134.77%
Total 5-2110 · Billable Hourly Labor	4,761.43	8,865.00	-4,103.57	53.71%	55,483.00	56,973.00	-1,490.00	97.39%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	1,300.54	2,351.00	-1,050.46	55.32%	30,669.12	25,562.00	5,107.12	119.98%
5-2122 · Other	0.00	448.00	-448.00	0.0%	672.75	4,867.00	-4,194.25	13.82%
Total 5-2120 · Unit Billed Services	1,300.54	2,799.00	-1,498.46	46.46%	31,341.87	30,429.00	912.87	103.0%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	6,061.97	11,664.00	-5,602.03	51.97%	86,824.87	87,402.00	-577.13	99.34%
5-2200 · Subcontract Services	15,503.13	10,800.00	4,703.13	143.55%	18,991.19	12,510.00	6,481.19	151.81%
5-2300 · Materials	1,527.60	2,800.00	-1,272.40	54.56%	50,080.63	29,750.00	20,330.63	168.34%
Total 5-2000 · Service Dept COGS	23,092.70	25,264.00	-2,171.30	91.41%	155,896.69	129,662.00	26,234.69	120.23%
Total COGS	23,092.70	25,264.00	-2,171.30	91.41%	155,896.69	129,662.00	26,234.69	120.23%
Gross Profit	35,376.63	39,133.00	-3,756.37	90.4%	309,913.11	345,771.00	-35,857.89	89.63%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	3,030.75	3,920.00	-889.25	77.32%	25,357.65	28,181.00	-2,823.35	89.98%

Washburn Marina
Service Department Budget vs. Actual
November 2018

ACTUAL VS BUDGET					Apr - Nov			
	Nov 18	Budget	\$ Over Budget	% of Budget	18	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	24.06	560.00	-535.94	4.3%	4,040.22	4,027.00	13.22	100.33%
6-2113 · General Maintenance	803.67	1,120.00	-316.33	71.76%	4,706.63	8,051.00	-3,344.37	58.46%
Total 6-2110 · Non-Billable Salary & Wages	3,858.48	5,600.00	-1,741.52	68.9%	34,104.50	40,259.00	-6,154.50	84.71%
6-2120 · FICA/Medicare	1,023.83	1,286.00	-262.17	79.61%	10,704.46	10,404.00	300.46	102.89%
6-2130 · Unemployment Compensation	0.00	44.00	-44.00	0.0%	173.39	1,170.00	-996.61	14.82%
6-2140 · Workers Compensation	1,214.75	800.00	414.75	151.84%	4,908.91	6,400.00	-1,491.09	76.7%
Total 6-2100 · Non-Billable Wages & Taxes	6,097.06	7,730.00	-1,632.94	78.88%	49,891.26	58,233.00	-8,341.74	85.68%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	651.60	814.00	-162.40	80.05%	2,606.40	3,256.00	-649.60	80.05%
6-2220 · Personal Time Compensation	2,811.40	1,093.00	1,718.40	257.22%	9,047.47	8,744.00	303.47	103.47%
6-2230 · Health Insurance	1,821.45	2,031.50	-210.05	89.66%	14,707.46	16,252.00	-1,544.54	90.5%
6-2240 · Retirement Plan	360.03	504.00	-143.97	71.44%	3,519.06	4,082.00	-562.94	86.21%
Total 6-2200 · Employee Benefits	5,644.48	4,442.50	1,201.98	127.06%	29,880.39	32,334.00	-2,453.61	92.41%
6-2310 · Education & Training	0.00	1,667.00	-1,667.00	0.0%	334.00	2,836.00	-2,502.00	11.78%
6-2320 · Equipment Maintenance	-86.25	525.00	-611.25	-16.43%	3,905.18	4,200.00	-294.82	92.98%
6-2330 · Freight & Shipping	27.30	225.00	-197.70	12.13%	2,211.46	1,800.00	411.46	122.86%
6-2340 · Hazardous Waste Removal	0.00	100.00	-100.00	0.0%	40.00	800.00	-760.00	5.0%
6-2350 · Small Tools	150.00	410.00	-260.00	36.59%	1,486.28	3,280.00	-1,793.72	45.31%
6-2360 · Supplies	303.28	0.00	303.28	100.0%	-3,240.93	0.00	-3,240.93	100.0%
6-2370 · Travel/Lodging/Meals	0.00	20.00	-20.00	0.0%	80.76	160.00	-79.24	50.48%
6-2380 · Uniforms	6.33	0.00	6.33	100.0%	775.82	1,500.00	-724.18	51.72%
6-2390 · Utilities	90.53	91.00	-0.47	99.48%	724.99	728.00	-3.01	99.59%
6-2400 · Warranty Parts	0.00	175.00	-175.00	0.0%	536.32	1,400.00	-863.68	38.31%
Total 6-2000 · Service Dept Expenses	12,232.73	15,385.50	-3,152.77	79.51%	86,625.53	107,271.00	-20,645.47	80.75%
Total Expense	12,232.73	15,385.50	-3,152.77	79.51%	86,625.53	107,271.00	-20,645.47	80.75%
Net Ordinary Income	23,143.90	23,747.50	-603.60	97.46%	223,287.58	238,500.00	-15,212.42	93.62%
Net Income	23,143.90	23,747.50	-603.60	97.46%	223,287.58	238,500.00	-15,212.42	93.62%

PREVIOUS YEAR COMPARISON					Apr - Nov			
	Nov 18	Nov 17	\$ Change	% Change	18	17	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	58,469.33	54,271.92	4,197.41	7.73%	465,809.80	473,563.26	-7,753.46	-1.64%
Total Income	58,469.33	54,271.92	4,197.41	7.73%	465,809.80	473,563.26	-7,753.46	-1.64%
Cost of Goods Sold								
5-2000 · Service Dept COGS	23,092.70	28,786.20	-5,693.50	-19.78%	155,896.69	155,884.67	12.02	0.01%
Total COGS	23,092.70	28,786.20	-5,693.50	-19.78%	155,896.69	155,884.67	12.02	0.01%
Gross Profit	35,376.63	25,485.72	9,890.91	38.81%	309,913.11	317,678.59	-7,765.48	-2.44%
Expense								
6-2000 · Service Dept Expenses	12,232.73	22,051.78	-9,819.05	-44.53%	86,625.53	102,163.60	-15,538.07	-15.21%
Total Expense	12,232.73	22,051.78	-9,819.05	-44.53%	86,625.53	102,163.60	-15,538.07	-15.21%
Net Ordinary Income	23,143.90	3,433.94	19,709.96	573.98%	223,287.58	215,514.99	7,772.59	3.61%
Net Income	23,143.90	3,433.94	19,709.96	573.98%	223,287.58	215,514.99	7,772.59	3.61%

Washburn Marina
Ship Store Budget vs. Actual
November 2018

ACTUAL VS BUDGET	Nov 18				Apr - Nov 18			
	Nov 18	Budget	\$ Over Budget	% of Budget	Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	42.00	0.00	42.00	100.0%	3,230.17	2,250.00	980.17	143.56%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,249.69	1,275.00	-25.31	98.02%
4-3130 · Marine Supplies	4,620.79	5,000.00	-379.21	92.42%	81,868.59	94,100.00	-12,231.41	87.0%
4-3140 · Personal Items	18.15	100.00	-81.85	18.15%	3,937.88	4,600.00	-662.12	85.61%
4-3150 · Special Orders	1,253.35	1,000.00	253.35	125.34%	26,702.66	35,000.00	-8,297.34	76.29%
Total 4-3100 · Store Sales	5,934.29	6,100.00	-165.71	97.28%	116,988.99	137,225.00	-20,236.01	85.25%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	100.00	-100.00	0.0%	13,128.32	12,350.00	778.32	106.3%
4-3220 · Gasoline	0.00	100.00	-100.00	0.0%	56,553.92	43,150.00	13,403.92	131.06%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	2,189.88	2,220.00	-30.12	98.64%
Total 4-3200 · Fuel Dock Sales	0.00	200.00	-200.00	0.0%	71,872.12	57,720.00	14,152.12	124.52%
Total 4-3000 · Ship Store Income	5,934.29	6,300.00	-365.71	94.2%	188,861.11	194,945.00	-6,083.89	96.88%
Total Income	5,934.29	6,300.00	-365.71	94.2%	188,861.11	194,945.00	-6,083.89	96.88%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	38.40	0.00	38.40	100.0%	2,251.92	1,800.00	451.92	125.11%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	802.58	957.00	-154.42	83.86%
5-3130 · Marine Supplies	4,188.61	3,250.00	938.61	128.88%	55,584.97	61,165.00	-5,580.03	90.88%
5-3140 · Personal Items	16.50	76.00	-59.50	21.71%	2,858.33	3,496.00	-637.67	81.76%
5-3150 · Special Orders	1,008.88	750.00	258.88	134.52%	21,148.34	26,250.00	-5,101.66	80.57%
Total 5-3100 · Store Sales	5,252.39	4,076.00	1,176.39	128.86%	82,646.14	93,668.00	-11,021.86	88.23%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	86.00	-86.00	0.0%	11,480.92	10,621.00	859.92	108.1%
5-3220 · Gasoline	0.00	86.00	-86.00	0.0%	47,411.10	37,109.00	10,302.10	127.76%
Total 5-3200 · Fuel Dock Sales	0.00	172.00	-172.00	0.0%	58,892.02	47,730.00	11,162.02	123.39%
Total 5-3000 · Ship Store COGS	5,252.39	4,248.00	1,004.39	123.64%	141,538.16	141,398.00	140.16	100.1%
Total COGS	5,252.39	4,248.00	1,004.39	123.64%	141,538.16	141,398.00	140.16	100.1%
Gross Profit	681.90	2,052.00	-1,370.10	33.23%	47,322.95	53,547.00	-6,224.05	88.38%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	1,723.08	1,650.00	73.08	104.43%	35,545.04	39,485.00	-3,939.96	90.02%
6-3120 · FICA/Medicare	193.57	174.00	19.57	111.25%	2,796.55	3,330.00	-533.45	83.98%
6-3130 · Unemployment Compensation	0.00	15.00	-15.00	0.0%	52.07	723.00	-670.93	7.2%
6-3140 · Workers Compensation	327.24	169.00	158.24	193.63%	1,469.52	1,352.00	117.52	108.69%
Total 6-3100 · Wages & Taxes	2,243.89	2,008.00	235.89	111.75%	39,863.18	44,890.00	-5,026.82	88.8%
6-3200 · Employee Benefits								

Washburn Marina
Ship Store Budget vs. Actual
November 2018

ACTUAL VS BUDGET	Nov 18				Apr - Nov 18			
	Nov 18	Budget	\$ Over Budget	% of Budget	Apr - Nov 18	Budget	\$ Over Budget	% of Budget
6-3210 · Holiday Pay	226.80	222.00	4.80	102.16%	1,019.20	888.00	131.20	114.78%
6-3220 · Personal Time Compensation	1,017.00	397.00	620.00	256.17%	3,643.56	3,180.00	463.56	114.58%
6-3230 · Health Insurance	461.50	473.00	-11.50	97.57%	3,638.61	3,779.00	-140.39	96.29%
6-3240 · Retirement Plan	170.66	108.00	62.66	158.02%	1,585.43	1,363.00	222.43	116.32%
Total 6-3200 · Employee Benefits	1,875.96	1,200.00	675.96	156.33%	9,886.80	9,210.00	676.80	107.35%
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	176.00	-52.03	70.44%
6-3320 · Freight/Shipping	12.59	140.00	-127.41	8.99%	2,157.56	1,120.00	1,037.56	192.64%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	487.37	800.00	-312.63	60.92%
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%	724.99	728.00	-3.01	99.59%
6-3370 · Over/Under	0.88	0.00	0.88	100.0%	122.28	0.00	122.28	100.0%
Total 6-3000 · Ship Store Expenses	4,223.85	3,561.00	662.85	118.61%	53,722.60	57,374.00	-3,651.40	93.64%
Total Expense	4,223.85	3,561.00	662.85	118.61%	53,722.60	57,374.00	-3,651.40	93.64%
Net Ordinary Income	-3,541.95	-1,509.00	-2,032.95	234.72%	-6,399.65	-3,827.00	-2,572.65	167.22%
Net Income	-3,541.95	-1,509.00	-2,032.95	234.72%	-6,399.65	-3,827.00	-2,572.65	167.22%

PREVIOUS YEAR COMPARISON	Nov 18				Apr - Nov 18			
	Nov 18	Nov 17	\$ Change	% Change	Apr - Nov 18	Apr - Nov 17	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	5,934.29	4,282.02	1,652.27	38.59%	188,861.11	165,355.17	23,505.94	14.22%
Total Income	5,934.29	4,282.02	1,652.27	38.59%	188,861.11	165,355.17	23,505.94	14.22%
Cost of Goods Sold								
5-3000 · Ship Store COGS	5,252.39	3,382.68	1,869.71	55.27%	141,538.16	121,151.22	20,386.94	16.83%
Total COGS	5,252.39	3,382.68	1,869.71	55.27%	141,538.16	121,151.22	20,386.94	16.83%
Gross Profit	681.90	899.34	-217.44	-24.18%	47,322.95	44,203.95	3,119.00	7.06%
Expense								
6-3000 · Ship Store Expenses	4,223.85	5,677.63	-1,453.78	-25.61%	53,722.60	48,619.33	5,103.27	10.5%
Total Expense	4,223.85	5,677.63	-1,453.78	-25.61%	53,722.60	48,619.33	5,103.27	10.5%
Net Ordinary Income	-3,541.95	-4,778.29	1,236.34	25.87%	-6,399.65	-4,415.38	-1,984.27	-44.94%
Net Income	-3,541.95	-4,778.29	1,236.34	25.87%	-6,399.65	-4,415.38	-1,984.27	-44.94%

Washburn Marina
General Expenses Budget vs. Actual
November 2018

ACTUAL VS BUDGET								
	Nov 18	Budget	\$ Over Budget	% of Budget	Apr - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	8,104.75	8,448.00	-343.25	95.94%	75,826.01	77,188.00	-1,361.99	98.24%
6-4120 · Repair/Maintenance Wages	1,431.00	1,455.00	-24.00	98.35%	28,470.06	27,934.00	536.06	101.92%
6-4130 · FICA/Medicare	820.13	817.00	3.13	100.38%	7,701.12	8,402.00	-700.88	91.66%
6-4140 · Unemployment Compensation	0.00	71.00	-71.00	0.0%	-48.66	1,381.00	-1,429.66	-3.52%
6-4150 · Workers Compensation	941.05	569.00	372.05	165.39%	3,495.05	4,552.00	-1,056.95	76.78%
Total 6-4100 · Wages & Taxes	11,296.93	11,360.00	-63.07	99.45%	115,443.58	119,457.00	-4,013.42	96.64%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	192.00	192.00	0.00	100.0%	768.00	768.00	0.00	100.0%
6-4220 · Personal Time Compensation	556.50	196.00	360.50	283.93%	1,617.00	1,571.00	46.00	102.93%
6-4230 · Health Insurance	1,482.55	1,907.00	-424.45	77.74%	12,004.16	15,256.00	-3,251.84	78.69%
6-4240 · Retirement Plan	268.34	308.00	-39.66	87.12%	2,477.07	2,892.00	-414.93	85.65%
Total 6-4200 · Employee Benefits	2,499.39	2,603.00	-103.61	96.02%	16,866.23	20,487.00	-3,620.77	82.33%
6-4300 · Advertising & Marketing	694.87	360.00	334.87	193.02%	6,778.26	5,955.00	823.26	113.83%
6-4310 · Contract Services	30.42	30.00	0.42	101.4%	278.06	840.00	-561.94	33.1%
6-4320 · Donations	0.00	50.00	-50.00	0.0%	242.68	400.00	-157.32	60.67%
6-4330 · Education & Training	0.00	167.00	-167.00	0.0%	342.66	1,769.00	-1,426.34	19.37%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	28.79	200.00	-171.21	14.4%
6-4350 · Insurance	1,348.08	1,370.00	-21.92	98.4%	10,784.64	10,960.00	-175.36	98.4%
6-4370 · License/Permit/Fee/Dues/Subscr	488.89	202.00	286.89	242.03%	1,672.96	2,850.00	-1,177.04	58.7%
6-4380 · Office Supplies/Postage	96.55	170.00	-73.45	56.79%	1,785.47	1,360.00	425.47	131.29%
6-4390 · Professional Services	5.00	100.00	-95.00	5.0%	3,548.75	4,350.00	-801.25	81.58%
6-4400 · Service Charges	1,280.47	1,000.00	280.47	128.05%	13,260.39	11,000.00	2,260.39	120.55%
6-4410 · Supplies	151.14	100.00	51.14	151.14%	474.73	800.00	-325.27	59.34%
6-4420 · Travel/Lodging/Miles	241.99	700.00	-458.01	34.57%	269.99	700.00	-430.01	38.57%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	90.94	350.00	-259.06	25.98%
6-4440 · Utilities	277.36	266.00	11.36	104.27%	2,219.59	2,128.00	91.59	104.3%
6-4450 · Misc Expenses	-13.28	125.00	-138.28	-10.62%	1,468.21	1,000.00	468.21	146.82%
6-4460 · Purchases Discount	-9.83	-50.00	40.17	19.66%	259.12	-400.00	659.12	-64.78%
Total 6-4000 · General Expenses	18,387.98	18,578.00	-190.02	98.98%	175,815.05	184,206.00	-8,390.95	95.45%
Total Expense	18,387.98	18,578.00	-190.02	98.98%	175,815.05	184,206.00	-8,390.95	95.45%
Net Ordinary Income	-18,387.98	-18,578.00	190.02	98.98%	-175,815.05	-184,206.00	8,390.95	95.45%
Net Income	-18,387.98	-18,578.00	190.02	98.98%	-175,815.05	-184,206.00	8,390.95	95.45%

PREVIOUS YEAR COMPARISON								
	Nov 18	Nov 17	\$ Change	% Change	Apr - Nov 18	Apr - Nov 17	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	18,387.98	21,666.96	-3,278.98	-15.13%	175,815.05	180,776.39	-4,961.34	-2.74%
Total Expense	18,387.98	21,666.96	-3,278.98	-15.13%	175,815.05	180,776.39	-4,961.34	-2.74%
Net Ordinary Income	-18,387.98	-21,666.96	3,278.98	15.13%	-175,815.05	-180,776.39	4,961.34	2.74%
Net Income	-18,387.98	-21,666.96	3,278.98	15.13%	-175,815.05	-180,776.39	4,961.34	2.74%

Washburn Marina
Revenue - Draw Report
November 2018

	<u>Nov 18</u>	<u>Apr - Nov 18</u>
9-1100 · Draws from City	-78,355.91	-739,102.10
9-2100 · Revenues Paid to City	118,568.99	1,002,185.18
Net Paid to City	<u>40,213.08</u>	<u>263,083.08</u>

Revenues paid to City Detail

Operating Revenue	1,002,185.18
Maintenance Fees-2017	<u>137,683.20</u>
Total	<u>864,501.98</u>

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

washburnadmin@cityofwashburn.org

From: Carlson, Daniel K CIV USARMY CELRE (US) <Daniel.K.Carlson@usace.army.mil>
Sent: Friday, November 16, 2018 11:43 AM
To: washburnadmin@cityofwashburn.org
Cc: 'Carl Broberg'
Subject: RE: [Non-DoD Source] RE: City Coal Dock

Scott,

I would like to deliver stone starting sometime in June. We would have to place the stone 75' from the edge of the water and would stack the stone with a loader.

We are scheduled to start work on the Ashland Breakwater July and complete work in August. Stone more than likely will be on the dock for 2-3 months.

Thanks,
Dan

-----Original Message-----

From: washburnadmin@cityofwashburn.org [mailto:washburnadmin@cityofwashburn.org]
Sent: Friday, November 16, 2018 10:41 AM
To: Carlson, Daniel K CIV USARMY CELRE (US) <Daniel.K.Carlson@usace.army.mil>
Cc: 'Carl Broberg' <Crbroberg@centurytel.net>
Subject: RE: [Non-DoD Source] RE: City Coal Dock

Dear Mr. Carlson:

Thank you for your request.

Can you tell me if this is just a transloading situation and how long, if any, the stone may be stored on the dock?

I will work to prepare a draft agreement for you to review and will be in contact to discuss some of the fine details.

Scott Kluver
City of Washburn

-----Original Message-----

From: Carlson, Daniel K CIV USARMY CELRE (US) <Daniel.K.Carlson@usace.army.mil>
Sent: Thursday, November 15, 2018 1:34 PM
To: washburnadmin@cityofwashburn.org
Cc: 'Carl Broberg' <Crbroberg@centurytel.net>
Subject: RE: [Non-DoD Source] RE: City Coal Dock

Scott,

I work with the Army Corps of Engineers out of the Duluth Area Office. We recently received funding to conduct repairs to the Ashland Breakwater.

In order to maximize the funding we have received, we are looking into dock space. We are looking at having 3000 to 5000 tons of 200-500# stones delivered to a dock.

As for a timeline, we would be looking at space for July & August.

Give me a call and we can discuss more details.

Thanks,

Dan Carlson, P.E.
Chief of Operation and Maintenance
US Army Corps of Engineers
Detroit District, Duluth Area Office
Work Phone: 218-788-6413
Cell Phone: 320-224-7006
Email: Daniel.K.Carlson@usace.army.mil

-----Original Message-----

From: Curran, David John CIV USARMY CELRE (US)
Sent: Monday, July 2, 2018 8:24 AM
To: washburnadmin@cityofwashburn.org
Cc: Carlson, Daniel K CIV USARMY CELRE (US) <Daniel.K.Carlson@usace.army.mil>; 'Carl Broberg' <Crbroberg@centurytel.net>
Subject: RE: [Non-DoD Source] RE: City Coal Dock

Scott

Thank you for the reply, my Supervisor Danny Carlson, who is Cc:d will have this e-mail and he probably will contact you.

David J. Curran, Master
USACE, Detroit District
Derrick Barge H.J. Schwartz
901 Minnesota Ave
Duluth, MN 55802
715-209-8670

"Inspect what you Expect, Expect what you Inspect" - Captain D. Long, USN

-----Original Message-----

From: washburnadmin@cityofwashburn.org
[mailto:washburnadmin@cityofwashburn.org]
Sent: Monday, July 2, 2018 8:19 AM
To: Curran, David John CIV USARMY CELRE (US) <David.J.Curran@usace.army.mil>

Cc: Carlson, Daniel K CIV USARMY CELRE (US) <Daniel.K.Carlson@usace.army.mil>; 'Carl Broberg'
<Crbroberg@centurytel.net>
Subject: [Non-DoD Source] RE: City Coal Dock

Dear Mr. Curran:

It may be possible, although we currently have two leases in place for space on the dock and they may choose to renew for next year. Some negotiation with these parties may be necessary. We can look into this further if you can tell me approximately the amount of space you are looking for. Are you only in need of the space for a month or two?

Scott Kluver
City of Washburn

-----Original Message-----

From: Curran, David John CIV USARMY CELRE (US) <David.J.Curran@usace.army.mil>
Sent: Friday, June 29, 2018 4:50 PM
To: washburnadmin@cityofwashburn.org
Cc: Carlson, Daniel K CIV USARMY CELRE (US) <Daniel.K.Carlson@usace.army.mil>
Subject: City Coal Dock

Hello Scott

I wanted to connect with you about who to contact about the possibility of short term leasing a portion of the coal dock to store stone while we conduct repairs to the Ashland breakwater in May or June 2019 .

David J. Curran, Master
USACE, Detroit District
Derrick Barge H.J. Schwartz
901 Minnesota Ave
Duluth, MN 55802
715-209-8670

**AGREEMENT BY AND BETWEEN THE
HARBOR COMMISSION
OF THE
CITY OF WASHBURN
AND the US ARMY CORPS OF ENGINEERS**

THIS NONEXCLUSIVE AGREEMENT (hereinafter referred to as the “Agreement”) by and between the Harbor Commission of the City of Washburn, Bayfield County, Wisconsin (hereafter referred to as the “Commission”) and US Army Corps of Engineers (hereafter referred to as the “User”) is hereby made effective on **May 1**, 2019.

WITNESSETH:

WHEREAS, the Commission has available a Dock at the Port of Washburn for the transloading and storage of bulk materials; and,

WHEREAS, this Agreement is intended to provide for certain duties and responsibilities of the Commission and User for use of the Dock.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties hereby agree as follows:

**ARTICLE 1
COMMISSION COVENANTS**

The Commission hereby covenants and agrees that it will:

Section 1.1 Use. Give the User free and unrestricted use of all /part of the Dock as described in the Addendum, by User, within the conditions, covenants, requirements, and responsibilities of this Agreement. City allows use of the Dock to the User “as is” and makes no representations as to its suitability or fitness to bear the weight of vehicle traffic and rock storage and movement.

Section 1.2 Access. Give the User vehicle access to the Dock, contingent upon applicable local street, road and highway load limits, however, the Commission and City will have the authority to determine the local roads the User shall be permitted to utilize to access the Dock.

ARTICLE II

Draft 12/11/18

USER COVENANTS

The User hereby covenants and agrees that it will:

Section 2.1 Responsibilities. Abide by the restrictions and responsibilities established by this Agreement.

Section 2.2 Insurance. Shall provide the Commission with a certificate of liability insurance indicating public liability insurance with limits of liability no less than the amount set forth in the Addendum, and naming both the Washburn Harbor Commission and the City of Washburn as additional insureds, and maintain such insurance coverage for the term of the agreement. User agrees that at no time will materials be stored on the Dock prior to the Commission's receipt of the required certificate of insurance.

Section 2.3 Material Removal. It will remove all materials from the Dock at the conclusion of the agreement term. If material remains on the Dock charges will apply as provided in the Addendum. In the event that weight restrictions remain on local and county streets, roads and highways at the conclusion of the agreement term, User shall remove said materials not less than two weeks after the removal of weight restrictions by the Bayfield County Highway Commissioner.

Section 2.4 Lawful Storage. It will not place materials on the Dock in any unlawful, or disreputable manner or in a condition which would be considered hazardous by the Commission. In the event materials are stored in a hazardous manner, the User agrees that it shall take immediate steps, upon notification of the Commission, to eliminate any unlawful, disreputable or hazardous condition.

Section 2.5 Hazardous Materials. It will not store any hazardous or toxic materials on the Dock.. It will not allow any debris or other material to enter the waters of Lake Superior, and will immediately report any such incident to the Commission and the Wisconsin Department of Natural Resources (DNR), will remove any such material, will comply with any orders of the DNR or of any other state or federal agency, and will defend, indemnify, and hold the Commission and the City of Washburn harmless for any fines, forfeitures, damages, costs, and fees associated with any such release.

Section 2.6 Permits. It will comply with all local, state and federal regulations related to the storage, transportation, sale and distribution of said storage materials referred to herein and shall be responsible to obtain all licenses and permits necessary for the storage and transportation of said materials. Any violation by User of any permit or license or violation for failure to obtain said permit or license shall be grounds for termination of this Agreement in accordance with Article III. The User agrees that it alone has responsibility to acquire the necessary licenses and permits to carry on its activities on the agreed upon premises of the Commission and that it shall

Draft 12/11/18

hold the Commission and City harmless in the event said licenses and permits are not obtained by the User.

Section 2.7 Post Agreement Condition. It will, upon removal of stored materials on the Dock, leave the Dock surface and structure in as good or better condition than before the storage took place on said Dock. Further, if the Dock or the storage area is damaged by the User, the User agrees to be responsible for the costs of any repairs incurred by the City to the Dock caused by the User.

Section 2.8 Dock Access. It will follow the local roads designated by the Commission and City for access to the Dock and abide by local load and weight restrictions imposed by the Commission and City for local roads and city streets. The User agrees to be responsible for the costs of any repairs to any street or alley damaged by hauling to or from the dock.

Section 2.9 Nuisance Creation. It will not conduct any operation within the agreed upon area of use or in the course of transporting materials to or from the agreed upon area of use area that will create excessive noise, odors, smoke, dust, vibration, industrial waste, toxic matter or other excessive measurable external nuisances in violation of any municipal ordinance or applicable Wisconsin law or regulation. It will transport materials to and from the dock only during the hours specified by the Commission. It will conduct operations on the Dock only during the hours specified by the Commission. The User shall not allow any materials of any sort to fall onto any street or alley of the City or any property adjacent thereto from any truck on its way to or from the Dock, and if any material does so fall, shall remove it immediately, and if it does not remove it immediately shall be liable for the cost to the City for its removal.

Section 2.10 Reports. It will provide reports on the quantities of materials stored on the agreed upon area of use within 15 calendar days of a request submitted to it by the Commission.

Section 2.11. Third-party hauling. The User shall be responsible for compliance with the provisions of this Article II, whether or not any activities undertaken pursuant to this Agreement are undertaken by the User, or by a subcontractor, vendor, purchaser or other.

ARTICLE III PUBLIC INFRASTRUCTURE PROTECTION

Section 3.1. Prevention of spills; cleanup and repair. The User shall take reasonable precautions to prevent rocks, debris, soil or dust from being dropped or spilled from trucks onto roadways within the City limits and to assure that project-related trucking activities are conducted in such a manner that roadways are maintained in good condition for public use, all by and at the expense of the User. If rocks, debris, soil or dust originating from trucks hauling to and from the Dock

Draft 12/11/18

fall into the roadway within City limits, the User shall remove such material immediately and at its expense. If the material is not removed immediately, the City's Director of Public Works shall contact the User and require that the necessary cleanup work occur. If the User fails to respond to said request by 4:00 p.m. of the day the request is made, the City may perform the work at the User's expense. However, if in the opinion of the City's Director of Public Works or its Police Chief, the material presents a public safety hazard, the City may immediately remove the material at the User's expense. The City's Director of Public Works may also require that any damage to a roadway caused by such materials be either temporarily or permanently repaired, or both, and upon User's failure to do so satisfactorily within the time allowed by the City, the City may undertake the repair at the User's expense. The User shall not be obligated to reimburse the City for routine street sweeping expenses or expenses of cleaning dust, debris or mud not originating from trucks hauling to and from the Dock. The City may enforce all applicable provisions of state and local law, including the provisions of Chapter 348 and Sec. 86.01, Wis. Stats., and any ordinances adopted in conformity therewith.

ARTICLE IV TERM, RENEWAL & TERMINATION

Section 4.1 Term. The term of this Agreement shall be as set forth in the Addendum.

Section 4.2 Renewal. All outstanding fees due the Commission shall be paid prior to the Renewal of this Agreement.

Section 4.3 Termination for Non Payment. Should the User fail to remit payments as required in this Agreement, or should the User fail to comply with any other term of this Agreement, the Commission may at its option, immediately terminate this Agreement and order any materials stored on the Dock at the time of termination immediately removed at the sole expense of the User.

Section 4.4 Notice to Terminate. It is understood by both parties that termination of this Agreement for any reason other than Non-Payment requires a written "Notice to Terminate" issued by the terminating party a minimum of thirty days in advance of the effective date of termination.

A. If such "Notice of Termination" should be issued by the Commission, a prorated refund of the Agreement payment shall be returned to the User after taking into account any amounts due the Commission.

B. If such "Notice of Termination" should be issued by the User, the Commission shall not be obligated to return any portion of the Agreement fee paid by the User to the Commission.

Draft 12/11/18

**ARTICLE V
AGREEMENT PAYMENT**

Section 5.1 Fee. The Fee for use of the dock shall be as set forth in the Addendum.

**ARTICLE VI
TRANSFER RIGHTS**

Section 6.1. Transfer Rights. The User may not assign or transfer this agreement, or any of the rights conveyed herein, without written consent of the Commission.

**ARTICLE VII
INDEMNITY**

Section 7.1 Indemnification. The User hereby agrees to indemnify and hold the City, its Commissions, Authorities, Boards, Committees, officers agents, and employees harmless from and against any and all liabilities, obligations, claims damages, injuries, penalties, causes of action, judgments, costs and expenses (including, but not limited to, reasonable attorney's fees) imposed upon, incurred by or asserted against the Commission or City during or with respect to the term hereof, arising from the User's use of the Dock or any failure of the User to duly and fully perform or comply with each and all of the terms of this Agreement.

**ARTICLE VIII
NOTICES**

Section 8.1 For the City: All notices and issues involving the terms of this Agreement and payments required of this Agreement shall be directed, on behalf of the City, to:

Scott J. Kluver
City Administrator
City of Washburn
P.O. Box 638
Washburn, Wisconsin 54891
715-373-6160 Extension 4
Fax: 715-373-6148

The City's contact person for issues involving the use of the commercial (coal) dock shall be the office of Public Works Director:

Public Works Director

Draft 12/11/18

City of Washburn
P.O. Box 638
Washburn, Wisconsin 54891
715-373-6171
Fax: 715-373-6148

Section 8.2 For User: All notices to the User shall be directed to:

Dan Carlson, P.E.
Chief of Operation and Maintenance
US Army Corps of Engineers
Detroit District, Duluth Area Office
Work Phone: 218-788-6413
Cell Phone: 320-224-7006
Email: Daniel.K.Carlson@usace.army.mil

ARTICLE IX MISCELLANEOUS

Section 9.1. Addendum. The Addendum to this Agreement is made a part hereof and its terms are fully incorporated in this Agreement as if set out in full.

Section 9.2 Amendments. Neither this Agreement nor any of the terms, covenants, or conditions herein may be modified or amended except by an agreement in writing approved and executed by the Commission and User.

Section 9.3 Severability. If any term, covenant or condition of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable under applicable law, then the remainder of the Agreement shall not be affected.

Section 9.4 Construction. The headings of the paragraphs and subparagraphs of this Agreement are for convenience only and shall in no way affect the construction or effect of any of the terms, covenants, or conditions hereof.

Section 9.5 Interpretation. This Agreement shall be interpreted and applied in accordance with the laws of the State of Wisconsin.

Section 9.6 Binding Effect. This Agreement shall inure to the benefit of, and shall be binding upon the Commission and User and their respective successors and assigns.

Section 9.7. Forum for Resolution of Disputes. Any dispute between the parties that cannot be amicably resolved shall be resolved in the Circuit Court for Bayfield County, Wisconsin.

IN WITNESS WHEREOF, THE HARBOR COMMISSION OF THE CITY OF WASHBURN has caused this Agreement to be signed by Carl Broberg, its President and countersigned by Scott J. Kluver, Clerk of the City of Washburn, Wisconsin this 19 day of December, 2018.

Carl R. Broberg, Commission President

Scott J. Kluver, Clerk

USER:

By:

Dan Carlson, P.E. U.S. Army Corps

Date

**ADDENDUM TO AGREEMENT BY AND BETWEEN THE
HARBOR COMMISSION OF THE CITY OF WASHBURN
AND US ARMY CORPS OF ENGINEERS.**

1. Insurance.
 - a. General liability. Limits of liability shall be:
Commercial General Liability \$1,000,000 for each occurrence/\$3,000,000 general aggregate
Automobile \$1,000,000
Umbrella \$1,000,000
Workman Compensation – As required by State.

2. Term. Start date: May 1, 2019
End date: April 30, 2020
Special provisions: Term may be extended by mutual agreement. No activities may be conducted on July 4, 5, 6, 26, and 27. No activities may be conducted on Sundays. No activities may be conducted outside the hours of 6:00 a.m. to 8:00 p.m. Monday through Friday, and 6:00 a.m. to 6:00 p.m. on Saturday.

3. Fees.
 - a. Fee for term: \$2.50/ton material over dock; and no storage fee for materials through October 31, 2019. After that date, \$2 per ton of material stored until the end of the term.
 - b. Fee for additional time after end of term: \$75/day for materials stored outside the term of this agreement.
 - c. Special provisions: Documentation of tonnage trans-loaded/stored material shall be provided on a monthly basis.

4. Portion of dock for use:
 - All.
 - Part. Describe: Approximate 120' x 130' area on west side of dock, or Section "D" on Map Exhibit A.

Set forth any load limits: Shall follow established road limits.

5. Dust control: Efforts shall be taken to minimize any dust. Should dust be an issue, watering shall occur.

6. Other special provisions: Materials shall be stored in a manner that will allow for others to transload from this space.

Project Budget (Draft 120418)
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	\$ 552,593.92
Contingency (14%)	\$ 215,010.00	\$ 0.00
Engineering		
Pre-Engineering	\$ 40,000.00	\$ 31,200.00
Final Engineering & Permitting	\$ 135,800.00	\$ 135,800.00
Construction Administration	\$ 76,300.00	\$ 5,341.00
Total Expenses	\$2,049,480.00	\$ 724,934.92

Change Orders:

Contingency Costs: