

# MINNESOTA STREETCAR MUSEUM

## MINUTES

Board of Directors meeting  
Saturday – July 27, 2019  
Russel L. Olson Library – George K Isaacs Car barn and Shop  
Minneapolis, Minnesota

**Present:** John Dillery                      Ben Franske                      David French  
                 Aaron Isaacs                      Karen Kertzman                      Darel Leipold  
                 Myrle Mackenzie                      Jim Vaitkunas

**Absent:** Joe Young                      Chris Heck

**Others Present:** Todd Bender                      Jim Kertzman                      Bill Way

**Call to Order:** The meeting was called to order by Chair **Aaron Isaacs** at 9.08 A.M., Secretary **Jim Vaitkunas** reported that there are eight (8) Directors present which constitutes a quorum to conduct official business.

**Approval of Agenda.** The agenda was approved with no changes.

**Approval of Minutes of Previous Board Meetings.** The minutes for the Board meeting held on March 3, 2019 were approved with no changes.

### **Board Chair’s Report.**

Board Chair **Aaron Isaacs** began his comments by saying that his report will be short. He said that the events of the museum during the last few months can be put into two categories: things that are going wrong and things that went right.

Things that are “going wrong.”

- Ridership this year is not doing well at either railway. Bruce Gustafson’s report provided to the Directors has a pretty good summary and analysis of this problem, so I won’t repeat them here. While we’re still in decent shape financially, this critical major source of our Museum’s income has gone down along with the passenger count. As a Board, I recommend that we need to have a brainstorming session sometime this winter to discuss this issue and hopefully come up with a strategy to improve our ridership.
- The condition of the overhead trolley wire system at both railways is now at the point where we need to act. The 2019-2020 annual appeal, and other fund-raising activities, should focus on this vital part of our infrastructure. We intend to hire a contractor to do the work under the guidance of MSM personnel. **Isaacs** also praised **Chris Heck** and **Keith Anderson** for beginning the process of assessing the condition of the overhead at Como-Harriet. He suggested that the same needs to be done also for Excelsior.
- It’s clear that with the decline in regular scheduled operations’ ridership, that special events will become more important. **Rod Eaton** has done an outstanding job with our special events, but he has also told us he wishes to reduce his involvement managing them. We need to start recruiting volunteers who are willing to manage and organize the special events.

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- We seem to be able to have good success recruiting volunteer Operators. However, the “behind the scenes” personnel who work in the shop aren’t getting any younger. Somehow, we need to find a way to get younger volunteers into our shop, and out on the line, to keep the streetcars running and the line in good condition. This is another topic for a Board brainstorming session this winter.

Things that are going right.

- As mentioned above, our Operator recruiting, and training is going along just fine. Kudos to **Pat Cosgrove, Todd Bender** and **Dave Higgins** for a successful operation.
- Our ability to get grants for the truck rebuilding project, motor work and the No. 1239 truck project have been very successful.
- More historic Minnesota streetcar and interurban photos have been put on the Minnesota Digital Library Coalition’s *Minnesota Reflections* website. A lot of work has also been done by the library working group to organize and catalog the MSM photo and archival material in the Russell Olson Library.
- MSM applied to the Preservation Alliance of Minnesota for the Minnesota Preservation Award for the restoration of Winona No. 10. Results of the competition have not yet been reported.

**Corporate Secretary’s Report.**

Secretary **Jim Vaitkunas** reported that MSM continues to lose members at a high rate but generally comparable to the last couple of years. Between January and March 2019, seven members quit or were deceased. The number of members who have not renewed their membership but who haven’t received their last and final renewal notice is: 10 in April; 5 in May; 7 in June; and, 6 in July. This means that as of today we have 287 members who are not in good standing. While some of these 26 members who are in arrears with their dues will likely renew when the “last stop signal” letter is received, it looks doubtful that enough of them will renew to the point where our membership will exceed 300 members this year.

**Vaitkunas** then reported that as he prepared for this meeting, he realized that a motion to approve the Museum’s report to the Minnesota Attorney General’s office was never submitted to the Board before Treasurer **Chris Heck** sent in the report. A review of the motion to approve the IRS form 990 (see next agenda item) did not specifically mention the annual report to the Minnesota Attorney General. To correct this administrative oversight, Secretary **Vaitkunas** made the following motion.

**MOTION:** Made by Jim Vaitkunas; 2<sup>nd</sup> Ben Franske

The annual report submitted to the Minnesota Attorney General for FY 2018 is approved as to form and content.

**VOTE:** YES – 8; NO – 0. *Motion approved.*

**Confirmation of Electronic Votes.** There was one electronic motion made and vote recorded since the last Board of Directors meeting, which was to approve the FY 2018 IRS form 990 income tax return. To confirm this e-vote, the following motion was made.

**MOTION:** Made by Ben Franske; 2<sup>nd</sup> Darel Leipold

The electronic vote taken on April 2, 2019 to approve the IRS Form 990 for MSM is confirmed and approved.

**VOTE:** YES – 8; NO – 0. *Motion approved.*

### **Treasurer's Report.**

Treasurer **Chris Heck** was unable to attend this Board of Director's meeting. However, he distributed by e-mail to the Directors several financial reports depicting the Museum's financial status through June 2019. The reports are attached to these minutes.

**Ben Franske** reported that he has been working with **Chris Heck** on the bookkeeping for the Museum. Background: Our current bookkeeper, **Tim Crain** would like to retire from that role after his 4 years of great service to our Museum. One of the issues Tim faced was the increased workload which results from using PC-based QuickBooks software while we are now using a cloud-based Point of Sale (POS) transaction system. A lot of manual work is involved. **Franske** and **Heck** have been exploring a cloud-based QuickBooks system which, when implemented, will eliminate most of the manual work. Except for a few transactions, most of the bookkeeping will be done in the cloud automatically. The result is that **Heck** would be able to assume the Bookkeeper work thus eliminating the need for a separate person or company doing that work.

At the conclusion of **Franske's** update, Secretary **Vaitkunas** commented that while it appears that this new system is more in the area of financial administration rather than approval of spending funds or writing checks, having **Heck** doing both the Treasurer's work and bookkeeping might be in violation of good internal controls policy. **Vaitkunas** suggested that a "checks and balances" oversight system be established involving one or more uninterested parties and that MSM institute formal written internal controls to that end. **Franske** commented that he envisions that he and **Heck** will serve as "co-treasurers" when the new more automated system is in place and Tim steps down from his Bookkeeper position. In that regard, **Franske** further suggested that the Board approve a policy that financial transactions over a certain dollar amount require two signatures on the check.

The comment was also made that in line with all the proposed revised financial administration that we need a formal financial operations policy for the Museum.

### **General Superintendent's Report.**

General Superintendent **Bruce Gustafson** previously submitted his report to the Directors and others. The report is attached to these minutes. He was unable to attend this Board meeting so any questions/comments on his report can be given by the Directors to him by e-mail, phone call or in person.

### **Excelsior Streetcar Line Superintendent's Report.**

ESL Superintendent **Todd Bender** previously submitted his report to the Directors and others. After a few comments on his report, **Bender** invited questions from the Directors: there were none.

**Bender** then reported that ESL has had recent problems with graffiti on the south side of the Excelsior carbarn. Several ideas to fix this problem have been offered including lighting the area or installing a video surveillance system. **Bender** commented that a fence might be the best

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The best solution supplemented perhaps by the video system. He'll have a recommendation to the General Superintendent soon.

**Todd** reported that ESL volunteer **Dave McCollum** is working on a revised Sequence of Operations for all the streetcars at ESL. When completed, this would be submitted to Operations Chief **Bruce Gustafson** for review and approval.

**Todd** then gave the Directors a brief review of the Fargo No. 28 situation. After brief overview, the carbody needs to be moved out of the Excelsior carbarn and to off-site storage until such time as Winona No. 10 is moved to Como-Harriet.

### **Update on Mechanical Projects.**

Chief Mechanical Officer **Dick Zawacki** was unable to attend this meeting. Prior to this meeting he submitted a summary of the major mechanical projects that are now on-going and this report is attached to these minutes.

There were several comments made on this report. Secretary **Vaitkunas** praised the decision to send Winona No. 10's GE-800 motor to AC Electric in Maine for repairs since they rehabbed the motor several years ago.

**Vaitkunas** then opined, apologizing for the following "20-20 hindsight" comments, that the decision to stay with L&S Electric for any of our motor work may not have been the best one. While **Vaitkunas** understood why L&S puts a Class 1 railroad ahead of our Museum's work, when we heard about L&S's decision to put our motor work on the "back burner," we should have immediately sent the motor to another shop. There are plenty of motor shops used by other trolley museums that do good work and it would have been better to spend the shipping money than have No. 1300 run on only two motors for such an extended time.

**Creation of Several New Streetcar Camps and Programs.** Member **Rod Eaton** has proposed several new membership categories and activities that are focused on students and younger people between the ages of 6 to 17 years of age. **Eaton** was not able to attend this Director's meeting to explain his proposal in detail, but he sent to the Directors a paper with some suggested camps, clubs and an intern program for these young people. The object of this effort is to have these young folks become interested in streetcar history and technology in general and specifically to get them interested in volunteering with the Museum as they grow older.

We currently offer a half-day streetcar camp for ages 6 to 11 which has been quite successful. Rod requested our feedback on four additional proposed camps which would serve various age groups including 6 to 11, 12 to 15, and 15 to 17. Three of these would require the attendee to purchase a membership or a newly created student membership so that they can participate in actual volunteer work at MSM (membership is required so they will be covered by our volunteer insurance). **Vaitkunas** suggested the 15 to 17 year-old program be named MSM Apprentice Program rather than Intern Program. A student membership category will have to be approved by the Board, but no action was taken at this meeting pending a follow-up proposal from Rod. Several Board members commented on this expanded program, the main point being the amount of volunteer time and effort required to organize and conduct these new programs and suggested that we try just two or three of the new camps in 2020.

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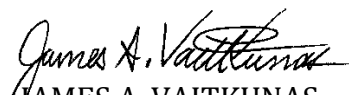
Comment from **Myrle Mackenzie** and several Directors were very positive with several praising the idea as a good way to involve youth in our Museum while also a great community outreach effort which may help with exposure of more people who would otherwise not know about our Museum. One important feature is the progressive nature of the program which will, hopefully, allow the kids over time to become active volunteers when they reach the age of 18. The proposal certainly is in line with our Museum’s mission and educational goals and objectives. The youth involvement also meets our beginning efforts to increase marketing.

**Appointment of MSM Representative to HRA 2019 Annual Meeting.** Secretary **Vaitkunas** reported that the Museum needs to appoint an official representative to the Heritage Rail Alliance’s fall meeting in Squamish, British Columbia, Canada. Date of the conference is September 19 to 21, 2019. After brief discussion on candidates, the following motion was made.

**MOTION:** Made by Karen Kertzman; 2<sup>nd</sup> John Dillery.  
Jim Vaitkunas is appointed primary representative and John Prestholdt is appointed alternate representative to the 2019 Heritage Rail Alliance conference and annual meeting to be held on September 19-21, 2019 in Squamish, British Columbia, Canada.  
**VOTE:** YES – 8; NO – 0. *Motion approved.*

**Other Business.** MSM’s Information technology Manager **Ben Franske** reported that there have been delays in transitioning to MSM’s new membership database and management system. The main reason for the delay has been his work with **Chris Heck** on the financial system for MSM. Franske stated that he hopes to be able to finalize the transition to the new membership system soon.

The meeting adjourned at 10:55 AM.

  
JAMES A. VAITKUNAS  
Corporate Secretary

Enclosures:

- 1 – FY 2019 Financial reports Through June 30, 2019
- 2 – MSM General Superintendent’s report to the Board—July 2019
- 3 – Excelsior Streetcar Line’s Superintendent’s report to the Board—July 2019
4. – Mechanical projects update report
5. – Proposal for kids, camps, clubs and intern volunteer program

# Quarterly Report

Minnesota Streetcar Museum  
For the period ending June 30, 2019



Prepared by  
Tim Crain and Chris Heck

Prepared on  
July 23, 2019

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# Statement of Activity

January - June, 2019

	10 CHSL	20 ESL	30 MSM	TOTAL
<b>REVENUE</b>				
4010 Contributions-Unrestricted				0.00
4011 Donations Box	13.50	176.50		190.00
4012 Contributions-Unrestricted	100.00		4,017.00	4,117.00
<b>Total 4010 Contributions-Unrestricted</b>	<b>113.50</b>	<b>176.50</b>	<b>4,017.00</b>	<b>4,307.00</b>
4020 Contributions-Temp. Restr.				0.00
4024 ESL Improvements			100.00	100.00
4026 Truck Rebuild			24,616.00	24,616.00
<b>Total 4020 Contributions-Temp. Restr.</b>			<b>24,716.00</b>	<b>24,716.00</b>
4110 Passenger Fares				0.00
4111 Tokens	10,402.50	1,702.00		12,104.50
4112 Season Passes	2,478.00	143.00		2,621.00
4119 Cash Over/Short	-14.55			-14.55
<b>Total 4110 Passenger Fares</b>	<b>12,865.95</b>	<b>1,845.00</b>		<b>14,710.95</b>
4120 Charters	1,050.00	210.00		1,260.00
4130 Special Events/Revenue				0.00
4132 PJ Trolley			372.50	372.50
4134 Streetcar Camp	396.00			396.00
4135 Murder Mystery Revenues			150.00	150.00
4142 GT Late Show			15.00	15.00
4143 Story Time Trolley	4.00	15.00	410.00	429.00
<b>Total 4130 Special Events/Revenue</b>	<b>400.00</b>	<b>15.00</b>	<b>947.50</b>	<b>1,362.50</b>
4150 Merchandise Sales				0.00
4151 Taxable Sales	3,582.25	589.00	298.37	4,469.62
4152 Non-Taxable Sales	819.50	138.00	645.00	1,602.50
4159 Sales Tax Expense	-264.78	-41.22	-12.51	-318.51
<b>Total 4150 Merchandise Sales</b>	<b>4,136.97</b>	<b>685.78</b>	<b>930.86</b>	<b>5,753.61</b>
4160 Member Dues - Current Year	220.00		6,060.00	6,280.00
4190 Other				0.00
4191 Interest Income			445.83	445.83
4195 Freight Income			251.94	251.94
4196 Sales of Scrap Materials			99.90	99.90
4197 Miscellaneous Income			302.79	302.79
<b>Total 4190 Other</b>			<b>1,100.46</b>	<b>1,100.46</b>
<b>Total Revenue</b>	<b>18,786.42</b>	<b>2,932.28</b>	<b>37,771.82</b>	<b>59,490.52</b>
<b>GROSS PROFIT</b>	<b>18,786.42</b>	<b>2,932.28</b>	<b>37,771.82</b>	<b>59,490.52</b>
<b>EXPENDITURES</b>				
5100 Repairs and Maintenance				0.00
5110 Roadway Track & Overhead	245.00			245.00
5120 Buildings and Grounds	1,107.95	79.73		1,187.68
5130 Streetcars	1,948.83	151.99		2,100.82
5190 Shop Tools & Supplies	743.52	1,631.28		2,374.80



	10 CHSL	20 ESL	30 MSM	TOTAL
<b>Total 5100 Repairs and Maintenance</b>	<b>4,045.30</b>	<b>1,863.00</b>		<b>5,908.30</b>
5200 Operations				0.00
5210 Electricity for Power	1,704.52	334.35		2,038.87
5220 Permits & Licenses		50.00	25.00	75.00
5230 Volunteer Services				0.00
5231 Training Expense			132.64	132.64
<b>Total 5230 Volunteer Services</b>			<b>132.64</b>	<b>132.64</b>
5290 Special Events				0.00
5292 Christmas Trolley	235.00	177.00		412.00
5293 PJ/Storytime/Trick'RTrolley	111.00			111.00
5298 Pumpkin Patch Expenses	121.40			121.40
<b>Total 5290 Special Events</b>	<b>467.40</b>	<b>177.00</b>		<b>644.40</b>
<b>Total 5200 Operations</b>	<b>2,171.92</b>	<b>561.35</b>	<b>157.64</b>	<b>2,890.91</b>
5300 Insurance			10,289.34	10,289.34
5400 Utilities				0.00
5410 Electricity for Light			122.91	122.91
5420 Natural Gas for Heat	527.88	460.60		988.48
5430 Water & Sewer	93.16	205.98		299.14
5470 Security System	498.00			498.00
<b>Total 5400 Utilities</b>	<b>1,119.04</b>	<b>666.58</b>	<b>122.91</b>	<b>1,908.53</b>
5470 Security System0		438.00		438.00
5500 Marketing & Communications			695.00	695.00
5600 Exhibits/Photographs				0.00
5601 Photos/Exhibits Purchased			75.00	75.00
5603 Photo Storage Locker Rental			42.07	42.07
<b>Total 5600 Exhibits/Photographs</b>			<b>117.07</b>	<b>117.07</b>
5700 Printing & Reproduction			14.45	14.45
5800 Merchandise Cost	4,690.02		279.67	4,969.69
6010 Professional Services			122.50	122.50
6020 Telephone	119.15	432.37	563.29	1,114.81
6030 Office Supplies	76.21		2,367.67	2,443.88
6131 Cash Register Expense	1,312.22			1,312.22
<b>Total 6030 Office Supplies</b>	<b>1,388.43</b>		<b>2,367.67</b>	<b>3,756.10</b>
6035 Computer Equipment & Software	552.06		361.67	913.73
6040 Postage	49.21		614.33	663.54
6045 Freight Expense			18.06	18.06
6050 Assn Dues & Subscriptions			200.00	200.00
6060 Membership Publications			4,624.13	4,624.13
6070 Meetings/Travel			333.00	333.00
6090 Other Admin Expense				0.00
6092 Bank Service Charges			29.70	29.70
6093 Credit Card Service Charge	172.33		334.58	506.91
6094 Stripe Service Fees		77.17	0.60	77.77
<b>Total 6090 Other Admin Expense</b>	<b>172.33</b>	<b>77.17</b>	<b>364.88</b>	<b>614.38</b>

	10 CHSL	20 ESL	30 MSM	TOTAL
6600 Reconciliation Discrepancies			-0.82	-0.82
8400 Depreciation expense				0.00
8450 Depreciation - Buildings	6,202.34	4,349.56		10,551.90
8460 Depreciation - Track & Overhead	4,994.98	4,524.74		9,519.72
<b>Total 8400 Depreciation expense</b>	<b>11,197.32</b>	<b>8,874.30</b>		<b>20,071.62</b>
<b>Total Expenditures</b>	<b>25,504.78</b>	<b>12,912.77</b>	<b>21,244.79</b>	<b>59,662.34</b>
NET OPERATING REVENUE	-6,718.36	-9,980.49	16,527.03	-171.82
NET REVENUE	\$ -6,718.36	\$ -9,980.49	\$16,527.03	\$ -171.82

# Statement of Financial Position

As of June 30, 2019

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1000 Cash on Hand	
1004 Credit Card Clearing	638.08
<b>Total 1000 Cash on Hand</b>	<b>638.08</b>
1010 Cash in Bank	
1012 Checking Account TCF Bank	5,235.12
1013 Online Sales Acct TCF	3,875.49
1014 Firefly Savings Account	5.00
1015 Firefly Money Market	73,071.13
1016 Firefly CD	50,894.82
1018 Savings Account TCF Bank	216,751.41
1019 Change Cash	1,740.00
<b>Total 1010 Cash in Bank</b>	<b>351,572.97</b>
<b>Total Bank Accounts</b>	<b>352,211.05</b>
<b>Other Current Assets</b>	
1040 Inventory	20,044.46
1660 Construction in progress	
1665 Truck Rebuild for 1300	1,665.79
1666 Truck Rebuild for 1239	14,079.98
1667 CHSL Station Renovation	92.71
1671 Electrical Upgrade for 1239	2,868.77
1672 265 Restoration Work	1,931.98
<b>Total 1660 Construction in progress</b>	<b>20,639.23</b>
<b>Total Other Current Assets</b>	<b>40,683.69</b>
<b>Total Current Assets</b>	<b>392,894.74</b>
<b>Fixed Assets</b>	
1102 Buildings - Net Value	
1100 Buildings - Original cost	908,414.25
1101 Accum depreciation - Buildings	-191,121.59
<b>Total 1102 Buildings - Net Value</b>	<b>717,292.66</b>
1202 Track & Overhead	
1200 Track & Overhead Original Cost	928,037.03
1201 Accumulated Depreciation T & O	-261,626.24
<b>Total 1202 Track &amp; Overhead</b>	<b>666,410.79</b>
1300 Streetcars	602,768.42
<b>Total Fixed Assets</b>	<b>1,986,471.87</b>
<b>TOTAL ASSETS</b>	<b>\$2,379,366.61</b>

## LIABILITIES AND EQUITY

### Liabilities

	<b>Total</b>
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 Accts Payable	
2011 Sales Tax	318.51
<b>Total 2010 Accts Payable</b>	<b>318.51</b>
<b>Total Accounts Payable</b>	<b>318.51</b>
<b>Other Current Liabilities</b>	
2900 Deferred Income	0.00
2909 Deferred Income 2019 Member Due	3,955.00
2910 Deferred Income 2020 Member Due	1,185.00
2911 Deferred Income 2021 Member Dues	425.00
2912 Deferred Income 2022 Member Dues	425.00
2913 Deferred Income 2023 Member Dues	425.00
2914 Deferred Income 2024 Member Dues	425.00
2915 Deferred Income 2025 Member Dues	425.00
2916 Deferred Income 2026 Member Dues	425.00
2917 Deferred Income 2027 Member Dues	425.00
2918 Member Dues for 2028	75.00
<b>Total 2900 Deferred Income</b>	<b>8,190.00</b>
<b>Total Other Current Liabilities</b>	<b>8,190.00</b>
<b>Total Current Liabilities</b>	<b>8,508.51</b>
<b>Total Liabilities</b>	<b>8,508.51</b>
<b>Equity</b>	
3001 Opening Bal Equity	55,189.20
3010 Unrestricted	
3011 Undesignated	1,236,632.02
<b>Total 3010 Unrestricted</b>	<b>1,236,632.02</b>
3010 Unrestrict (retained earnings)	1,079,208.70
Net Revenue	-171.82
<b>Total Equity</b>	<b>2,370,858.10</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,379,366.61</b>

# Budget vs Actuals

January - June, 2019

	10 CHSL				20 ESL				30 MSM				TOTAL			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>REVENUE</b>																
4010 Contributions-Unrestricted													0.00	0.00	0.00	0.00%
4011 Donations Box	13.50		13.50		176.50	800.00	-623.50	22.06 %					190.00	800.00	-610.00	23.75 %
4012 Contributions-Unrestricted	100.00	1,000.00	-900.00	10.00 %					4,017.00	20,000.00	-15,983.00	20.09 %	4,117.00	21,000.00	-16,883.00	19.60 %
<b>Total 4010 Contributions-Unrestricted</b>	<b>113.50</b>	<b>1,000.00</b>	<b>-886.50</b>	<b>11.35 %</b>	<b>176.50</b>	<b>800.00</b>	<b>-623.50</b>	<b>22.06 %</b>	<b>4,017.00</b>	<b>20,000.00</b>	<b>-15,983.00</b>	<b>20.09 %</b>	<b>4,307.00</b>	<b>21,800.00</b>	<b>-17,493.00</b>	<b>19.76 %</b>
4020 Contributions-Temp. Restr.													0.00	0.00	0.00	0.00%
4021 Tower Car										500.00	-500.00		0.00	500.00	-500.00	0.00%
4024 ESL Improvements									100.00	1,000.00	-900.00	10.00 %	100.00	1,000.00	-900.00	10.00 %
4026 Truck Rebuild									24,616.00	25,000.00	-384.00	98.46 %	24,616.00	25,000.00	-384.00	98.46 %
<b>Total 4020 Contributions-Temp. Restr.</b>									<b>24,716.00</b>	<b>26,500.00</b>	<b>-1,784.00</b>	<b>93.27 %</b>	<b>24,716.00</b>	<b>26,500.00</b>	<b>-1,784.00</b>	<b>93.27 %</b>
4110 Passenger Fares													0.00	0.00	0.00	0.00%
4111 Tokens	10,402.50	42,000.00	-31,597.50	24.77 %	1,702.00	7,000.00	-5,298.00	24.31 %					12,104.50	49,000.00	-36,895.50	24.70 %
4112 Season Passes	2,478.00	4,500.00	-2,022.00	55.07 %	143.00	200.00	-57.00	71.50 %					2,621.00	4,700.00	-2,079.00	55.77 %
4119 Cash Over/Short	-14.55	-50.00	35.45	29.10 %									-14.55	-50.00	35.45	29.10 %
<b>Total 4110 Passenger Fares</b>	<b>12,865.95</b>	<b>46,450.00</b>	<b>-33,584.05</b>	<b>27.70 %</b>	<b>1,845.00</b>	<b>7,200.00</b>	<b>-5,355.00</b>	<b>25.63 %</b>					<b>14,710.95</b>	<b>53,650.00</b>	<b>-38,939.05</b>	<b>27.42 %</b>
4120 Charters	1,050.00	5,000.00	-3,950.00	21.00 %	210.00	2,000.00	-1,790.00	10.50 %					1,260.00	7,000.00	-5,740.00	18.00 %
4130 Special Events/Revenue													0.00	0.00	0.00	0.00%
4130a Vinternatt		2,000.00	-2,000.00										0.00	2,000.00	-2,000.00	0.00%
4131 Ghost Trolley		1,500.00	-1,500.00			3,000.00	-3,000.00						0.00	4,500.00	-4,500.00	0.00%
4132 PJ Trolley		1,800.00	-1,800.00						372.50		372.50		372.50	1,800.00	-1,427.50	20.69 %
4133 Christmas Trolley		6,000.00	-6,000.00			6,000.00	-6,000.00						0.00	12,000.00	-12,000.00	0.00%
4134 Streetcar Camp	396.00	550.00	-154.00	72.00 %									396.00	550.00	-154.00	72.00 %
4135 Murder Mystery Revenues		3,500.00	-3,500.00						150.00		150.00		150.00	3,500.00	-3,350.00	4.29 %
4136 Pumpkin Patch Fares Revenues		1,300.00	-1,300.00										0.00	1,300.00	-1,300.00	0.00%
4137 Pumpkin Patch - Pumpkin Sales		2,500.00	-2,500.00										0.00	2,500.00	-2,500.00	0.00%
<b>Total 4136 Pumpkin Patch Fares Revenues</b>		<b>3,800.00</b>	<b>-3,800.00</b>										<b>0.00</b>	<b>3,800.00</b>	<b>-3,800.00</b>	<b>0.00%</b>
4139 Owl Car		85.00	-85.00										0.00	85.00	-85.00	0.00%
4142 GT Late Show		150.00	-150.00						15.00		15.00		15.00	150.00	-135.00	10.00 %
4143 Story Time Trolley	4.00		4.00		15.00		15.00		410.00		410.00		429.00	0.00	429.00	0.00%
4144 Trick R Treat Trolley		220.00	-220.00			220.00	-220.00						0.00	440.00	-440.00	0.00%
<b>Total 4130 Special Events/Revenue</b>	<b>400.00</b>	<b>19,605.00</b>	<b>-19,205.00</b>	<b>2.04 %</b>	<b>15.00</b>	<b>9,220.00</b>	<b>-9,205.00</b>	<b>0.16 %</b>	<b>947.50</b>		<b>947.50</b>		<b>1,362.50</b>	<b>28,825.00</b>	<b>-27,462.50</b>	<b>4.73 %</b>
4150 Merchandise Sales													0.00	0.00	0.00	0.00%
4151 Taxable Sales	3,582.25	12,000.00	-8,417.75	29.85 %	589.00	2,500.00	-1,911.00	23.56 %	298.37	800.00	-501.63	37.30 %	4,469.62	15,300.00	-10,830.38	29.21 %
4152 Non-Taxable Sales	819.50	1,500.00	-680.50	54.63 %	138.00	250.00	-112.00	55.20 %	645.00	3,500.00	-2,855.00	18.43 %	1,602.50	5,250.00	-3,647.50	30.52 %
4159 Sales Tax Expense	-264.78	-890.40	625.62	29.74 %	-41.22	-172.50	131.28	29.74 %	-12.51	-59.35	46.84	21.08 %	-318.51	-1,122.25	803.74	28.38 %
<b>Total 4150 Merchandise Sales</b>	<b>4,136.97</b>	<b>12,609.60</b>	<b>-8,472.63</b>	<b>32.81 %</b>	<b>685.78</b>	<b>2,577.50</b>	<b>-1,891.72</b>	<b>26.61 %</b>	<b>930.86</b>	<b>4,240.65</b>	<b>-3,309.79</b>	<b>21.95 %</b>	<b>5,753.61</b>	<b>19,427.75</b>	<b>-13,674.14</b>	<b>29.62 %</b>
4160 Member Dues - Current Year	220.00		220.00						6,060.00	10,000.00	-3,940.00	60.60 %	6,280.00	10,000.00	-3,720.00	62.80 %
4190 Other													0.00	0.00	0.00	0.00%
4191 Interest Income									445.83	500.00	-54.17	89.17 %	445.83	500.00	-54.17	89.17 %
4192 Photograph Reproduction & Use													0.00	0.00	0.00	0.00%
4193 Photograph Repo non-taxable										25.00	-25.00		0.00	25.00	-25.00	0.00%
<b>Total 4192 Photograph Reproduction &amp; Use</b>										<b>25.00</b>	<b>-25.00</b>		<b>0.00</b>	<b>25.00</b>	<b>-25.00</b>	<b>0.00%</b>
4195 Freight Income									251.94	400.00	-148.06	62.99 %	251.94	400.00	-148.06	62.99 %
4196 Sales of Scrap Materials									99.90		99.90		99.90	0.00	99.90	0.00%
4197 Miscellaneous Income									302.79	500.00	-197.21	60.56 %	302.79	500.00	-197.21	60.56 %
4198 Gain on Equipment Sales										1,500.00	-1,500.00		0.00	1,500.00	-1,500.00	0.00%
<b>Total 4190 Other</b>									<b>1,100.46</b>	<b>2,925.00</b>	<b>-1,824.54</b>	<b>37.62 %</b>	<b>1,100.46</b>	<b>2,925.00</b>	<b>-1,824.54</b>	<b>37.62 %</b>
<b>Total Revenue</b>	<b>18,786.42</b>	<b>84,664.60</b>	<b>-65,878.18</b>	<b>22.19 %</b>	<b>2,932.28</b>	<b>21,797.50</b>	<b>-18,865.22</b>	<b>13.45 %</b>	<b>37,771.82</b>	<b>63,665.65</b>	<b>-25,893.83</b>	<b>59.33 %</b>	<b>59,490.52</b>	<b>170,127.75</b>	<b>-110,637.23</b>	<b>34.97 %</b>
<b>GROSS PROFIT</b>	<b>18,786.42</b>	<b>84,664.60</b>	<b>-65,878.18</b>	<b>22.19 %</b>	<b>2,932.28</b>	<b>21,797.50</b>	<b>-18,865.22</b>	<b>13.45 %</b>	<b>37,771.82</b>	<b>63,665.65</b>	<b>-25,893.83</b>	<b>59.33 %</b>	<b>59,490.52</b>	<b>170,127.75</b>	<b>-110,637.23</b>	<b>34.97 %</b>
<b>EXPENDITURES</b>																
5100 Repairs and Maintenance													0.00	0.00	0.00	0.00%
5110 Roadway Track & Overhead	245.00	1,000.00	-755.00	24.50 %		1,000.00	-1,000.00						245.00	2,000.00	-1,755.00	12.25 %
5120 Buildings and Grounds	1,107.95	5,000.00	-3,892.05	22.16 %	79.73	2,500.00	-2,420.27	3.19 %					1,187.68	7,500.00	-6,312.32	15.84 %
5130 Streetcars	1,948.83	2,500.00	-551.17	77.95 %	151.99	2,500.00	-2,348.01	6.08 %		5,000.00	-5,000.00		2,100.82	10,000.00	-7,899.18	21.01 %
5190 Shop Tools & Supplies	743.52	10,100.00	-9,356.48	7.36 %	1,631.28	2,000.00	-368.72	81.56 %					2,374.80	12,100.00	-9,725.20	19.63 %
<b>Total 5100 Repairs and Maintenance</b>	<b>4,045.30</b>	<b>18,600.00</b>	<b>-14,554.70</b>	<b>21.75 %</b>	<b>1,863.00</b>	<b>8,000.00</b>	<b>-6,137.00</b>	<b>23.29 %</b>		<b>5,000.00</b>	<b>-5,000.00</b>		<b>5,908.30</b>	<b>31,600.00</b>	<b>-25,691.70</b>	<b>18.70 %</b>
5200 Operations													0.00	0.00	0.00	0.00%
5210 Electricity for Power	1,704.52	6,500.00	-4,795.48	26.22 %	334.35	1,500.00	-1,165.65	22.29 %					2,038.87	8,000.00	-5,961.13	25.49 %
5220 Permits & Licenses					50.00	150.00	-100.00	33.33 %	25.00	25.00	0.00	100.00 %	75.00	175.00	-100.00	42.86 %
5230 Volunteer Services										600.00	-600.00		0.00	600.00	-600.00	0.00%
5231 Training Expense									132.64	100.00	32.64	132.64 %	132.64	100.00	32.64	132.64 %
<b>Total 5230 Volunteer Services</b>									<b>132.64</b>	<b>700.00</b>	<b>-567.36</b>	<b>18.95 %</b>	<b>132.64</b>	<b>700.00</b>	<b>-567.36</b>	<b>18.95 %</b>
5290 Special Events													0.00	0.00	0.00	0.00%
5291 Ghost Trolley		200.00	-200.00			200.00	-200.00						0.00	400.00	-400.00	0.00%
5292 Christmas Trolley	235.00	250.00	-15.00	94.00 %	177.00	1,250.00	-1,073.00	14.16 %					412.00	1,500.00	-1,088.00	27.47 %
5293 PJ/Storytime/Trick RTrolley	111.00	300.00	-189.00	37.00 %									111.00	300.00	-189.00	37.00 %
5294 Streetcar Camp Expense		100.00	-100.00										0.00	100.00	-100.00	0.00%

	10 CHSL				20 ESL				30 MSM				TOTAL			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
5295 Murder Mystery Trolley Expense		2,300.00	-2,300.00										0.00	2,300.00	-2,300.00	0.00%
5298 Pumpkin Patch Expenses	121.40	2,500.00	-2,378.60	4.86 %									121.40	2,500.00	-2,378.60	4.86 %
5299 Vinternatt Expense		250.00	-250.00										0.00	250.00	-250.00	0.00%
<b>Total 5290 Special Events</b>	<b>467.40</b>	<b>5,900.00</b>	<b>-5,432.60</b>	<b>7.92 %</b>	<b>177.00</b>	<b>1,450.00</b>	<b>-1,273.00</b>	<b>12.21 %</b>					<b>644.40</b>	<b>7,350.00</b>	<b>-6,705.60</b>	<b>8.77 %</b>
<b>Total 5200 Operations</b>	<b>2,171.92</b>	<b>12,400.00</b>	<b>-10,228.08</b>	<b>17.52 %</b>	<b>561.35</b>	<b>3,100.00</b>	<b>-2,538.65</b>	<b>18.11 %</b>	<b>157.64</b>	<b>725.00</b>	<b>-567.36</b>	<b>21.74 %</b>	<b>2,890.91</b>	<b>16,225.00</b>	<b>-13,334.09</b>	<b>17.82 %</b>
5300 Insurance									10,289.34	10,800.00	-510.66	95.27 %	10,289.34	10,800.00	-510.66	95.27 %
5400 Utilities													0.00	0.00	0.00	0.00%
5410 Electricity for Light									122.91	600.00	-477.09	20.49 %	122.91	600.00	-477.09	20.49 %
5420 Natural Gas for Heat	527.88	1,000.00	-472.12	52.79 %	460.60	1,000.00	-539.40	46.06 %					988.48	2,000.00	-1,011.52	49.42 %
5430 Water & Sewer	93.16	300.00	-206.84	31.05 %	205.98	750.00	-544.02	27.46 %					299.14	1,050.00	-750.86	28.49 %
5470 Security System	498.00	2,000.00	-1,502.00	24.90 %		1,400.00	-1,400.00						498.00	3,400.00	-2,902.00	14.65 %
<b>Total 5400 Utilities</b>	<b>1,119.04</b>	<b>3,300.00</b>	<b>-2,180.96</b>	<b>33.91 %</b>	<b>666.58</b>	<b>3,150.00</b>	<b>-2,483.42</b>	<b>21.16 %</b>	<b>122.91</b>	<b>600.00</b>	<b>-477.09</b>	<b>20.49 %</b>	<b>1,908.53</b>	<b>7,050.00</b>	<b>-5,141.47</b>	<b>27.07 %</b>
5470 Security System0					438.00		438.00						438.00	0.00	438.00	0.00%
5500 Marketing & Communications									695.00	700.00	-5.00	99.29 %	695.00	700.00	-5.00	99.29 %
5600 Exhibits/Photographs													0.00	0.00	0.00	0.00%
5601 Photos/Exhibits Purchased									75.00	200.00	-125.00	37.50 %	75.00	200.00	-125.00	37.50 %
5603 Photo Storage Locker Rental									42.07	2,000.00	-1,957.93	2.10 %	42.07	2,000.00	-1,957.93	2.10 %
<b>Total 5600 Exhibits/Photographs</b>									<b>117.07</b>	<b>2,200.00</b>	<b>-2,082.93</b>	<b>5.32 %</b>	<b>117.07</b>	<b>2,200.00</b>	<b>-2,082.93</b>	<b>5.32 %</b>
5700 Printing & Reproduction									14.45	3,000.00	-2,985.55	0.48 %	14.45	3,000.00	-2,985.55	0.48 %
5800 Merchandise Cost	4,690.02		4,690.02						279.67	10,000.00	-9,720.33	2.80 %	4,969.69	10,000.00	-5,030.31	49.70 %
6010 Professional Services									122.50	250.00	-127.50	49.00 %	122.50	250.00	-127.50	49.00 %
6015 Equipment Rental										250.00	-250.00		0.00	250.00	-250.00	0.00%
6020 Telephone	119.15		119.15		432.37		432.37		563.29		563.29		1,114.81	0.00	1,114.81	0.00%
6021 Telephone										3,000.00	-3,000.00		0.00	3,000.00	-3,000.00	0.00%
<b>Total 6020 Telephone</b>	<b>119.15</b>		<b>119.15</b>		<b>432.37</b>		<b>432.37</b>		<b>563.29</b>	<b>3,000.00</b>	<b>-2,436.71</b>	<b>18.78 %</b>	<b>1,114.81</b>	<b>3,000.00</b>	<b>-1,885.19</b>	<b>37.16 %</b>
6030 Office Supplies	76.21	50.00	26.21	152.42 %		50.00	-50.00		2,367.67	2,000.00	367.67	118.38 %	2,443.88	2,100.00	343.88	116.38 %
6131 Cash Register Expense	1,312.22	1,000.00	312.22	131.22 %		500.00	-500.00						1,312.22	1,500.00	-187.78	87.48 %
<b>Total 6030 Office Supplies</b>	<b>1,388.43</b>	<b>1,050.00</b>	<b>338.43</b>	<b>132.23 %</b>		<b>550.00</b>	<b>-550.00</b>		<b>2,367.67</b>	<b>2,000.00</b>	<b>367.67</b>	<b>118.38 %</b>	<b>3,756.10</b>	<b>3,600.00</b>	<b>156.10</b>	<b>104.34 %</b>
6035 Computer Equipment & Software	552.06		552.06						361.67	2,310.00	-1,948.33	15.66 %	913.73	2,310.00	-1,396.27	39.56 %
6040 Postage	49.21		49.21						614.33	1,300.00	-685.67	47.26 %	663.54	1,300.00	-636.46	51.04 %
6045 Freight Expense									18.06	100.00	-81.94	18.06 %	18.06	100.00	-81.94	18.06 %
6050 Assn Dues & Subscriptions						598.00	-598.00		200.00	200.00	0.00	100.00 %	200.00	798.00	-598.00	25.06 %
6060 Membership Publications									4,624.13	9,200.00	-4,575.87	50.26 %	4,624.13	9,200.00	-4,575.87	50.26 %
6070 Meetings/Travel									333.00		333.00		333.00	0.00	333.00	0.00%
6090 Other Admin Expense													0.00	0.00	0.00	0.00%
6092 Bank Service Charges									29.70	50.00	-20.30	59.40 %	29.70	50.00	-20.30	59.40 %
6093 Credit Card Service Charge	172.33	1,800.00	-1,627.67	9.57 %		500.00	-500.00		334.58	200.00	134.58	167.29 %	506.91	2,500.00	-1,993.09	20.28 %
6094 Stripe Service Fees					77.17		77.17		0.60	300.00	-299.40	0.20 %	77.77	300.00	-222.23	25.92 %
<b>Total 6090 Other Admin Expense</b>	<b>172.33</b>	<b>1,800.00</b>	<b>-1,627.67</b>	<b>9.57 %</b>	<b>77.17</b>	<b>500.00</b>	<b>-422.83</b>	<b>15.43 %</b>	<b>364.88</b>	<b>550.00</b>	<b>-185.12</b>	<b>66.34 %</b>	<b>614.38</b>	<b>2,850.00</b>	<b>-2,235.62</b>	<b>21.56 %</b>
6600 Reconciliation Discrepancies									-0.82	50.00	-50.82	-1.64 %	-0.82	50.00	-50.82	-1.64 %
8400 Depreciation expense													0.00	0.00	0.00	0.00%
8450 Depreciation - Buildings	6,202.34	12,404.68	-6,202.34	50.00 %	4,349.56	8,699.12	-4,349.56	50.00 %					10,551.90	21,103.80	-10,551.90	50.00 %
8460 Depreciation - Track & Overhead	4,994.98	9,989.96	-4,994.98	50.00 %	4,524.74		4,524.74						9,519.72	9,989.96	-470.24	95.29 %
<b>Total 8400 Depreciation expense</b>	<b>11,197.32</b>	<b>22,394.64</b>	<b>-11,197.32</b>	<b>50.00 %</b>	<b>8,874.30</b>	<b>8,699.12</b>	<b>175.18</b>	<b>102.01 %</b>					<b>20,071.62</b>	<b>31,093.76</b>	<b>-11,022.14</b>	<b>64.55 %</b>
Purchases						9,049.48	-9,049.48						0.00	9,049.48	-9,049.48	0.00%
<b>Total Expenditures</b>	<b>25,504.78</b>	<b>59,544.64</b>	<b>-34,039.86</b>	<b>42.83 %</b>	<b>12,912.77</b>	<b>33,646.60</b>	<b>-20,733.83</b>	<b>38.38 %</b>	<b>21,244.79</b>	<b>52,235.00</b>	<b>-30,990.21</b>	<b>40.67 %</b>	<b>59,662.34</b>	<b>145,426.24</b>	<b>-85,763.90</b>	<b>41.03 %</b>
<b>NET OPERATING REVENUE</b>	<b>-6,718.36</b>	<b>25,119.96</b>	<b>-31,838.32</b>	<b>-26.75 %</b>	<b>-9,980.49</b>	<b>-11,849.10</b>	<b>1,868.61</b>	<b>84.23 %</b>	<b>16,527.03</b>	<b>11,430.65</b>	<b>5,096.38</b>	<b>144.59 %</b>	<b>-171.82</b>	<b>24,701.51</b>	<b>-24,873.33</b>	<b>-0.70 %</b>
<b>NET REVENUE</b>	<b>\$ -6,718.36</b>	<b>\$25,119.96</b>	<b>\$ -31,838.32</b>	<b>-26.75 %</b>	<b>\$ -9,980.49</b>	<b>\$ -11,849.10</b>	<b>\$ 1,868.61</b>	<b>84.23 %</b>	<b>\$16,527.03</b>	<b>\$11,430.65</b>	<b>\$5,096.38</b>	<b>144.59 %</b>	<b>\$ -171.82</b>	<b>\$24,701.51</b>	<b>\$ -24,873.33</b>	<b>-0.70 %</b>

# Quarterly Report

Minnesota Streetcar Museum

For the period ending June 30, 2019



Prepared by

Tim Crain and Chris Heck

Prepared on

July 23, 2019

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# Statement of Activity

April - June, 2019

	10 CHSL	20 ESL	30 MSM	TOTAL
<b>REVENUE</b>				
4010 Contributions-Unrestricted				0.00
4011 Donations Box	13.50	176.50		190.00
4012 Contributions-Unrestricted	100.00		772.00	872.00
<b>Total 4010 Contributions-Unrestricted</b>	<b>113.50</b>	<b>176.50</b>	<b>772.00</b>	<b>1,062.00</b>
4020 Contributions-Temp. Restr.				0.00
4026 Truck Rebuild			24,466.00	24,466.00
<b>Total 4020 Contributions-Temp. Restr.</b>			<b>24,466.00</b>	<b>24,466.00</b>
4110 Passenger Fares				0.00
4111 Tokens	10,402.50	1,702.00		12,104.50
4112 Season Passes	2,478.00	143.00		2,621.00
4119 Cash Over/Short	-14.55			-14.55
<b>Total 4110 Passenger Fares</b>	<b>12,865.95</b>	<b>1,845.00</b>		<b>14,710.95</b>
4120 Charters	1,050.00	210.00		1,260.00
4130 Special Events/Revenue				0.00
4132 PJ Trolley			372.50	372.50
4134 Streetcar Camp	200.00			200.00
4135 Murder Mystery Revenues			150.00	150.00
4142 GT Late Show			15.00	15.00
4143 Story Time Trolley	4.00	15.00	410.00	429.00
<b>Total 4130 Special Events/Revenue</b>	<b>204.00</b>	<b>15.00</b>	<b>947.50</b>	<b>1,166.50</b>
4150 Merchandise Sales				0.00
4151 Taxable Sales	3,517.25	589.00	247.08	4,353.33
4152 Non-Taxable Sales	819.50	138.00	550.00	1,507.50
4159 Sales Tax Expense	-259.95	-41.22	-8.70	-309.87
<b>Total 4150 Merchandise Sales</b>	<b>4,076.80</b>	<b>685.78</b>	<b>788.38</b>	<b>5,550.96</b>
4160 Member Dues - Current Year	220.00		4,245.00	4,465.00
4190 Other				0.00
4191 Interest Income			272.13	272.13
4195 Freight Income			234.44	234.44
4196 Sales of Scrap Materials			99.90	99.90
4197 Miscellaneous Income			15.87	15.87
<b>Total 4190 Other</b>			<b>622.34</b>	<b>622.34</b>
<b>Total Revenue</b>	<b>18,530.25</b>	<b>2,932.28</b>	<b>31,841.22</b>	<b>53,303.75</b>
<b>GROSS PROFIT</b>	<b>18,530.25</b>	<b>2,932.28</b>	<b>31,841.22</b>	<b>53,303.75</b>
<b>EXPENDITURES</b>				
5100 Repairs and Maintenance				0.00
5110 Roadway Track & Overhead	245.00			245.00
5120 Buildings and Grounds	723.89	79.73		803.62
5130 Streetcars	1,461.37	5.99		1,467.36
5190 Shop Tools & Supplies	559.64	37.27		596.91
<b>Total 5100 Repairs and Maintenance</b>	<b>2,989.90</b>	<b>122.99</b>		<b>3,112.89</b>

	10 CHSL	20 ESL	30 MSM	TOTAL
5200 Operations				0.00
5210 Electricity for Power	420.72	179.21		599.93
5220 Permits & Licenses		50.00	25.00	75.00
5230 Volunteer Services				0.00
5231 Training Expense			132.64	132.64
<b>Total 5230 Volunteer Services</b>			<b>132.64</b>	<b>132.64</b>
<b>Total 5200 Operations</b>	<b>420.72</b>	<b>229.21</b>	<b>157.64</b>	<b>807.57</b>
5300 Insurance			306.00	306.00
5400 Utilities				0.00
5410 Electricity for Light			32.30	32.30
5420 Natural Gas for Heat	42.80	31.75		74.55
5430 Water & Sewer	21.33			21.33
<b>Total 5400 Utilities</b>	<b>64.13</b>	<b>31.75</b>	<b>32.30</b>	<b>128.18</b>
5600 Exhibits/Photographs				0.00
5601 Photos/Exhibits Purchased			75.00	75.00
5603 Photo Storage Locker Rental			42.07	42.07
<b>Total 5600 Exhibits/Photographs</b>			<b>117.07</b>	<b>117.07</b>
5700 Printing & Reproduction			14.45	14.45
5800 Merchandise Cost	1,560.66		279.67	1,840.33
6020 Telephone	29.72	174.07	243.04	446.83
6030 Office Supplies	56.22		2,367.67	2,423.89
6035 Computer Equipment & Software			311.67	311.67
6040 Postage	49.21		511.73	560.94
6045 Freight Expense			7.90	7.90
6050 Assn Dues & Subscriptions			200.00	200.00
6060 Membership Publications			2,449.46	2,449.46
6090 Other Admin Expense				0.00
6092 Bank Service Charges			14.85	14.85
6093 Credit Card Service Charge			303.07	303.07
6094 Stripe Service Fees		77.17	0.60	77.77
<b>Total 6090 Other Admin Expense</b>		<b>77.17</b>	<b>318.52</b>	<b>395.69</b>
6600 Reconciliation Discrepancies			-0.82	-0.82
8400 Depreciation expense				0.00
8450 Depreciation - Buildings	3,101.17	2,174.78		5,275.95
8460 Depreciation - Track & Overhead	2,497.49	2,262.37		4,759.86
<b>Total 8400 Depreciation expense</b>	<b>5,598.66</b>	<b>4,437.15</b>		<b>10,035.81</b>
<b>Total Expenditures</b>	<b>10,769.22</b>	<b>5,072.34</b>	<b>7,316.30</b>	<b>23,157.86</b>
<b>NET OPERATING REVENUE</b>	<b>7,761.03</b>	<b>-2,140.06</b>	<b>24,524.92</b>	<b>30,145.89</b>
<b>NET REVENUE</b>	<b>\$7,761.03</b>	<b>\$ -2,140.06</b>	<b>\$24,524.92</b>	<b>\$30,145.89</b>

# Statement of Financial Position

As of June 30, 2019

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1000 Cash on Hand	
1004 Credit Card Clearing	638.08
<b>Total 1000 Cash on Hand</b>	<b>638.08</b>
1010 Cash in Bank	
1012 Checking Account TCF Bank	5,235.12
1013 Online Sales Acct TCF	3,875.49
1014 Firefly Savings Account	5.00
1015 Firefly Money Market	73,071.13
1016 Firefly CD	50,894.82
1018 Savings Account TCF Bank	216,751.41
1019 Change Cash	1,740.00
<b>Total 1010 Cash in Bank</b>	<b>351,572.97</b>
<b>Total Bank Accounts</b>	<b>352,211.05</b>
<b>Other Current Assets</b>	
1040 Inventory	20,044.46
1660 Construction in progress	
1665 Truck Rebuild for 1300	1,665.79
1666 Truck Rebuild for 1239	14,079.98
1667 CHSL Station Renovation	92.71
1671 Electrical Upgrade for 1239	2,868.77
1672 265 Restoration Work	1,931.98
<b>Total 1660 Construction in progress</b>	<b>20,639.23</b>
<b>Total Other Current Assets</b>	<b>40,683.69</b>
<b>Total Current Assets</b>	<b>392,894.74</b>
<b>Fixed Assets</b>	
1102 Buildings - Net Value	
1100 Buildings - Original cost	908,414.25
1101 Accum depreciation - Buildings	-191,121.59
<b>Total 1102 Buildings - Net Value</b>	<b>717,292.66</b>
1202 Track & Overhead	
1200 Track & Overhead Original Cost	928,037.03
1201 Accumulated Depreciation T & O	-261,626.24
<b>Total 1202 Track &amp; Overhead</b>	<b>666,410.79</b>
1300 Streetcars	602,768.42
<b>Total Fixed Assets</b>	<b>1,986,471.87</b>
<b>TOTAL ASSETS</b>	<b>\$2,379,366.61</b>

## LIABILITIES AND EQUITY

### Liabilities

	<b>Total</b>
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 Accts Payable	
2011 Sales Tax	318.51
<b>Total 2010 Accts Payable</b>	<b>318.51</b>
<b>Total Accounts Payable</b>	<b>318.51</b>
<b>Other Current Liabilities</b>	
2900 Deferred Income	0.00
2909 Deferred Income 2019 Member Due	3,955.00
2910 Deferred Income 2020 Member Due	1,185.00
2911 Deferred Income 2021 Member Dues	425.00
2912 Deferred Income 2022 Member Dues	425.00
2913 Deferred Income 2023 Member Dues	425.00
2914 Deferred Income 2024 Member Dues	425.00
2915 Deferred Income 2025 Member Dues	425.00
2916 Deferred Income 2026 Member Dues	425.00
2917 Deferred Income 2027 Member Dues	425.00
2918 Member Dues for 2028	75.00
<b>Total 2900 Deferred Income</b>	<b>8,190.00</b>
<b>Total Other Current Liabilities</b>	<b>8,190.00</b>
<b>Total Current Liabilities</b>	<b>8,508.51</b>
<b>Total Liabilities</b>	<b>8,508.51</b>
<b>Equity</b>	
3001 Opening Bal Equity	55,189.20
3010 Unrestricted	
3011 Undesignated	1,236,632.02
<b>Total 3010 Unrestricted</b>	<b>1,236,632.02</b>
3010 Unrestrict (retained earnings)	1,079,208.70
Net Revenue	-171.82
<b>Total Equity</b>	<b>2,370,858.10</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,379,366.61</b>

# Budget vs Actuals

April - June, 2019

	10 CHSL				20 ESL				30 MSM				TOTAL			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>REVENUE</b>																
4010 Contributions-Unrestricted													0.00	0.00	0.00	0.00%
4011 Donations Box	13.50		13.50		176.50	800.00	-623.50	22.06 %					190.00	800.00	-610.00	23.75 %
4012 Contributions-Unrestricted	100.00	1,000.00	-900.00	10.00 %					772.00	20,000.00	-19,228.00	3.86 %	872.00	21,000.00	-20,128.00	4.15 %
<b>Total 4010 Contributions-Unrestricted</b>	<b>113.50</b>	<b>1,000.00</b>	<b>-886.50</b>	<b>11.35 %</b>	<b>176.50</b>	<b>800.00</b>	<b>-623.50</b>	<b>22.06 %</b>	<b>772.00</b>	<b>20,000.00</b>	<b>-19,228.00</b>	<b>3.86 %</b>	<b>1,062.00</b>	<b>21,800.00</b>	<b>-20,738.00</b>	<b>4.87 %</b>
4020 Contributions-Temp. Restr.													0.00	0.00	0.00	0.00%
4021 Tower Car										500.00	-500.00		0.00	500.00	-500.00	0.00%
4024 ESL Improvements										1,000.00	-1,000.00		0.00	1,000.00	-1,000.00	0.00%
4026 Truck Rebuild									24,466.00	25,000.00	-534.00	97.86 %	24,466.00	25,000.00	-534.00	97.86 %
<b>Total 4020 Contributions-Temp. Restr.</b>									<b>24,466.00</b>	<b>26,500.00</b>	<b>-2,034.00</b>	<b>92.32 %</b>	<b>24,466.00</b>	<b>26,500.00</b>	<b>-2,034.00</b>	<b>92.32 %</b>
4110 Passenger Fares													0.00	0.00	0.00	0.00%
4111 Tokens	10,402.50	42,000.00	-31,597.50	24.77 %	1,702.00	7,000.00	-5,298.00	24.31 %					12,104.50	49,000.00	-36,895.50	24.70 %
4112 Season Passes	2,478.00	4,500.00	-2,022.00	55.07 %	143.00	200.00	-57.00	71.50 %					2,621.00	4,700.00	-2,079.00	55.77 %
4119 Cash Over/Short	-14.55	-50.00	35.45	29.10 %									-14.55	-50.00	35.45	29.10 %
<b>Total 4110 Passenger Fares</b>	<b>12,865.95</b>	<b>46,450.00</b>	<b>-33,584.05</b>	<b>27.70 %</b>	<b>1,845.00</b>	<b>7,200.00</b>	<b>-5,355.00</b>	<b>25.63 %</b>					<b>14,710.95</b>	<b>53,650.00</b>	<b>-38,939.05</b>	<b>27.42 %</b>
4120 Charters	1,050.00	5,000.00	-3,950.00	21.00 %	210.00	2,000.00	-1,790.00	10.50 %					1,260.00	7,000.00	-5,740.00	18.00 %
4130 Special Events/Revenue													0.00	0.00	0.00	0.00%
4130a Vinternatt		2,000.00	-2,000.00										0.00	2,000.00	-2,000.00	0.00%
4131 Ghost Trolley		1,500.00	-1,500.00			3,000.00	-3,000.00						0.00	4,500.00	-4,500.00	0.00%
4132 PJ Trolley		1,800.00	-1,800.00						372.50		372.50		372.50	1,800.00	-1,427.50	20.69 %
4133 Christmas Trolley		6,000.00	-6,000.00			6,000.00	-6,000.00						0.00	12,000.00	-12,000.00	0.00%
4134 Streetcar Camp	200.00	550.00	-350.00	36.36 %									200.00	550.00	-350.00	36.36 %
4135 Murder Mystery Revenues		3,500.00	-3,500.00						150.00		150.00		150.00	3,500.00	-3,350.00	4.29 %
4136 Pumpkin Patch Fares Revenues		1,300.00	-1,300.00										0.00	1,300.00	-1,300.00	0.00%
4137 Pumpkin Patch - Pumpkin Sales		2,500.00	-2,500.00										0.00	2,500.00	-2,500.00	0.00%
<b>Total 4136 Pumpkin Patch Fares Revenues</b>		<b>3,800.00</b>	<b>-3,800.00</b>										<b>0.00</b>	<b>3,800.00</b>	<b>-3,800.00</b>	<b>0.00%</b>
4139 Owl Car		85.00	-85.00										0.00	85.00	-85.00	0.00%
4142 GT Late Show		150.00	-150.00							15.00		15.00	15.00	150.00	-135.00	10.00 %
4143 Story Time Trolley	4.00		4.00		15.00		15.00		410.00		410.00		429.00	0.00	429.00	0.00%
4144 Trick R Treat Trolley		220.00	-220.00			220.00	-220.00						0.00	440.00	-440.00	0.00%
<b>Total 4130 Special Events/Revenue</b>	<b>204.00</b>	<b>19,605.00</b>	<b>-19,401.00</b>	<b>1.04 %</b>	<b>15.00</b>	<b>9,220.00</b>	<b>-9,205.00</b>	<b>0.16 %</b>	<b>947.50</b>		<b>947.50</b>		<b>1,166.50</b>	<b>28,825.00</b>	<b>-27,658.50</b>	<b>4.05 %</b>
4150 Merchandise Sales													0.00	0.00	0.00	0.00%
4151 Taxable Sales	3,517.25	12,000.00	-8,482.75	29.31 %	589.00	2,500.00	-1,911.00	23.56 %	247.08	800.00	-552.92	30.89 %	4,353.33	15,300.00	-10,946.67	28.45 %
4152 Non-Taxable Sales	819.50	1,500.00	-680.50	54.63 %	138.00	250.00	-112.00	55.20 %	550.00	3,500.00	-2,950.00	15.71 %	1,507.50	5,250.00	-3,742.50	28.71 %
4159 Sales Tax Expense	-259.95	-890.40	630.45	29.19 %	-41.22	-172.50	131.28	23.90 %	-8.70	-59.35	50.65	14.66 %	-309.87	-1,122.25	812.38	27.61 %
<b>Total 4150 Merchandise Sales</b>	<b>4,076.80</b>	<b>12,609.60</b>	<b>-8,532.80</b>	<b>32.33 %</b>	<b>685.78</b>	<b>2,577.50</b>	<b>-1,891.72</b>	<b>26.61 %</b>	<b>788.38</b>	<b>4,240.65</b>	<b>-3,452.27</b>	<b>18.59 %</b>	<b>5,550.96</b>	<b>19,427.75</b>	<b>-13,876.79</b>	<b>28.57 %</b>
4160 Member Dues - Current Year	220.00		220.00						4,245.00	10,000.00	-5,755.00	42.45 %	4,465.00	10,000.00	-5,535.00	44.65 %
4190 Other													0.00	0.00	0.00	0.00%
4191 Interest Income									272.13	500.00	-227.87	54.43 %	272.13	500.00	-227.87	54.43 %
4192 Photograph Reproduction & Use													0.00	0.00	0.00	0.00%
4193 Photograph Repo non-taxable										25.00	-25.00		0.00	25.00	-25.00	0.00%
<b>Total 4192 Photograph Reproduction &amp; Use</b>										<b>25.00</b>	<b>-25.00</b>		<b>0.00</b>	<b>25.00</b>	<b>-25.00</b>	<b>0.00%</b>
4195 Freight Income									234.44	400.00	-165.56	58.61 %	234.44	400.00	-165.56	58.61 %
4196 Sales of Scrap Materials									99.90		99.90		99.90	0.00	99.90	0.00%
4197 Miscellaneous Income									15.87	500.00	-484.13	3.17 %	15.87	500.00	-484.13	3.17 %
4198 Gain on Equipment Sales										1,500.00	-1,500.00		0.00	1,500.00	-1,500.00	0.00%
<b>Total 4190 Other</b>									<b>622.34</b>	<b>2,925.00</b>	<b>-2,302.66</b>	<b>21.28 %</b>	<b>622.34</b>	<b>2,925.00</b>	<b>-2,302.66</b>	<b>21.28 %</b>
<b>Total Revenue</b>	<b>18,530.25</b>	<b>84,664.60</b>	<b>-66,134.35</b>	<b>21.89 %</b>	<b>2,932.28</b>	<b>21,797.50</b>	<b>-18,865.22</b>	<b>13.45 %</b>	<b>31,841.22</b>	<b>63,665.65</b>	<b>-31,824.43</b>	<b>50.01 %</b>	<b>53,303.75</b>	<b>170,127.75</b>	<b>-116,824.00</b>	<b>31.33 %</b>
<b>GROSS PROFIT</b>	<b>18,530.25</b>	<b>84,664.60</b>	<b>-66,134.35</b>	<b>21.89 %</b>	<b>2,932.28</b>	<b>21,797.50</b>	<b>-18,865.22</b>	<b>13.45 %</b>	<b>31,841.22</b>	<b>63,665.65</b>	<b>-31,824.43</b>	<b>50.01 %</b>	<b>53,303.75</b>	<b>170,127.75</b>	<b>-116,824.00</b>	<b>31.33 %</b>
<b>EXPENDITURES</b>																
5100 Repairs and Maintenance													0.00	0.00	0.00	0.00%
5110 Roadway Track & Overhead	245.00	1,000.00	-755.00	24.50 %		1,000.00	-1,000.00						245.00	2,000.00	-1,755.00	12.25 %
5120 Buildings and Grounds	723.89	5,000.00	-4,276.11	14.48 %	79.73	2,500.00	-2,420.27	3.19 %					803.62	7,500.00	-6,696.38	10.71 %
5130 Streetcars	1,461.37	2,500.00	-1,038.63	58.45 %	5.99	2,500.00	-2,494.01	0.24 %		5,000.00	-5,000.00		1,467.36	10,000.00	-8,532.64	14.67 %
5190 Shop Tools & Supplies	559.64	10,100.00	-9,540.36	5.54 %	37.27	2,000.00	-1,962.73	1.86 %					596.91	12,100.00	-11,503.09	4.93 %
<b>Total 5100 Repairs and Maintenance</b>	<b>2,989.90</b>	<b>18,600.00</b>	<b>-15,610.10</b>	<b>16.07 %</b>	<b>122.99</b>	<b>8,000.00</b>	<b>-7,877.01</b>	<b>1.54 %</b>		<b>5,000.00</b>	<b>-5,000.00</b>		<b>3,112.89</b>	<b>31,600.00</b>	<b>-28,487.11</b>	<b>9.85 %</b>
5200 Operations													0.00	0.00	0.00	0.00%
5210 Electricity for Power	420.72	6,500.00	-6,079.28	6.47 %	179.21	1,500.00	-1,320.79	11.95 %					599.93	8,000.00	-7,400.07	7.50 %
5220 Permits & Licenses					50.00	150.00	-100.00	33.33 %	25.00	25.00	0.00	100.00 %	75.00	175.00	-100.00	42.86 %
5230 Volunteer Services										600.00	-600.00		0.00	600.00	-600.00	0.00%
5231 Training Expense									132.64	100.00	32.64	132.64 %	132.64	100.00	32.64	132.64 %
<b>Total 5230 Volunteer Services</b>									<b>132.64</b>	<b>700.00</b>	<b>-567.36</b>	<b>18.95 %</b>	<b>132.64</b>	<b>700.00</b>	<b>-567.36</b>	<b>18.95 %</b>
5290 Special Events													0.00	0.00	0.00	0.00%
5291 Ghost Trolley		200.00	-200.00			200.00	-200.00						0.00	400.00	-400.00	0.00%
5292 Christmas Trolley		250.00	-250.00			1,250.00	-1,250.00						0.00	1,500.00	-1,500.00	0.00%
5293 PJ/Storytime/Trick'R'Trolley		300.00	-300.00										0.00	300.00	-300.00	0.00%
5294 Streetcar Camp Expense		100.00	-100.00										0.00	100.00	-100.00	0.00%

	10 CHSL				20 ESL				30 MSM				TOTAL			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
5295 Murder Mystery Trolley Expense		2,300.00	-2,300.00										0.00	2,300.00	-2,300.00	0.00%
5298 Pumpkin Patch Expenses		2,500.00	-2,500.00										0.00	2,500.00	-2,500.00	0.00%
5299 Vintermatt Expense		250.00	-250.00										0.00	250.00	-250.00	0.00%
<b>Total 5290 Special Events</b>		<b>5,000.00</b>	<b>-5,000.00</b>			<b>1,450.00</b>	<b>-1,450.00</b>						<b>0.00</b>	<b>7,350.00</b>	<b>-7,350.00</b>	<b>0.00%</b>
<b>Total 5200 Operations</b>	<b>420.72</b>	<b>12,400.00</b>	<b>-11,979.28</b>	<b>3.39 %</b>	<b>229.21</b>	<b>3,100.00</b>	<b>-2,870.79</b>	<b>7.39 %</b>	<b>157.64</b>	<b>725.00</b>	<b>-567.36</b>	<b>21.74 %</b>	<b>807.57</b>	<b>16,225.00</b>	<b>-15,417.43</b>	<b>4.98 %</b>
5300 Insurance									306.00	10,800.00	-10,494.00	2.83 %	306.00	10,800.00	-10,494.00	2.83 %
5400 Utilities													0.00	0.00	0.00	0.00%
5410 Electricity for Light									32.30	600.00	-567.70	5.38 %	32.30	600.00	-567.70	5.38 %
5420 Natural Gas for Heat	42.80	1,000.00	-957.20	4.28 %	31.75	1,000.00	-968.25	3.18 %					74.55	2,000.00	-1,925.45	3.73 %
5430 Water & Sewer	21.33	300.00	-278.67	7.11 %		750.00	-750.00						21.33	1,050.00	-1,028.67	2.03 %
5470 Security System		2,000.00	-2,000.00			1,400.00	-1,400.00						0.00	3,400.00	-3,400.00	0.00%
<b>Total 5400 Utilities</b>	<b>64.13</b>	<b>3,300.00</b>	<b>-3,235.87</b>	<b>1.94 %</b>	<b>31.75</b>	<b>3,150.00</b>	<b>-3,118.25</b>	<b>1.01 %</b>	<b>32.30</b>	<b>600.00</b>	<b>-567.70</b>	<b>5.38 %</b>	<b>128.18</b>	<b>7,050.00</b>	<b>-6,921.82</b>	<b>1.82 %</b>
5500 Marketing & Communications										700.00	-700.00		0.00	700.00	-700.00	0.00%
5600 Exhibits/Photographs													0.00	0.00	0.00	0.00%
5601 Photos/Exhibits Purchased									75.00	200.00	-125.00	37.50 %	75.00	200.00	-125.00	37.50 %
5603 Photo Storage Locker Rental									42.07	2,000.00	-1,957.93	2.10 %	42.07	2,000.00	-1,957.93	2.10 %
<b>Total 5600 Exhibits/Photographs</b>									<b>117.07</b>	<b>2,200.00</b>	<b>-2,082.93</b>	<b>5.32 %</b>	<b>117.07</b>	<b>2,200.00</b>	<b>-2,082.93</b>	<b>5.32 %</b>
5700 Printing & Reproduction									14.45	3,000.00	-2,985.55	0.48 %	14.45	3,000.00	-2,985.55	0.48 %
5800 Merchandise Cost	1,560.66		1,560.66						279.67	10,000.00	-9,720.33	2.80 %	1,840.33	10,000.00	-8,159.67	18.40 %
6010 Professional Services										250.00	-250.00		0.00	250.00	-250.00	0.00%
6015 Equipment Rental										250.00	-250.00		0.00	250.00	-250.00	0.00%
6020 Telephone	29.72		29.72		174.07		174.07		243.04		243.04		446.83	0.00	446.83	0.00%
6021 Telephone										3,000.00	-3,000.00		0.00	3,000.00	-3,000.00	0.00%
<b>Total 6020 Telephone</b>	<b>29.72</b>		<b>29.72</b>		<b>174.07</b>		<b>174.07</b>		<b>243.04</b>	<b>3,000.00</b>	<b>-2,756.96</b>	<b>8.10 %</b>	<b>446.83</b>	<b>3,000.00</b>	<b>-2,553.17</b>	<b>14.89 %</b>
6030 Office Supplies	56.22	50.00	6.22	112.44 %		50.00	-50.00		2,367.67	2,000.00	367.67	118.38 %	2,423.89	2,100.00	323.89	115.42 %
6131 Cash Register Expense		1,000.00	-1,000.00			500.00	-500.00						0.00	1,500.00	-1,500.00	0.00%
<b>Total 6030 Office Supplies</b>	<b>56.22</b>	<b>1,050.00</b>	<b>-993.78</b>	<b>5.35 %</b>		<b>550.00</b>	<b>-550.00</b>		<b>2,367.67</b>	<b>2,000.00</b>	<b>367.67</b>	<b>118.38 %</b>	<b>2,423.89</b>	<b>3,600.00</b>	<b>-1,176.11</b>	<b>67.33 %</b>
6035 Computer Equipment & Software									311.67	2,310.00	-1,998.33	13.49 %	311.67	2,310.00	-1,998.33	13.49 %
6040 Postage	49.21		49.21						511.73	1,300.00	-788.27	39.36 %	560.94	1,300.00	-739.06	43.15 %
6045 Freight Expense									7.90	100.00	-92.10	7.90 %	7.90	100.00	-92.10	7.90 %
6050 Assn Dues & Subscriptions						598.00	-598.00		200.00	200.00	0.00	100.00 %	200.00	798.00	-598.00	25.06 %
6060 Membership Publications									2,449.46	9,200.00	-6,750.54	26.62 %	2,449.46	9,200.00	-6,750.54	26.62 %
6090 Other Admin Expense													0.00	0.00	0.00	0.00%
6092 Bank Service Charges									14.85	50.00	-35.15	29.70 %	14.85	50.00	-35.15	29.70 %
6093 Credit Card Service Charge		1,800.00	-1,800.00			500.00	-500.00		303.07	200.00	103.07	151.54 %	303.07	2,500.00	-2,196.93	12.12 %
6094 Stripe Service Fees					77.17		77.17		0.60	300.00	-299.40	0.20 %	77.77	300.00	-222.23	25.92 %
<b>Total 6090 Other Admin Expense</b>		<b>1,800.00</b>	<b>-1,800.00</b>		<b>77.17</b>	<b>500.00</b>	<b>-422.83</b>	<b>15.43 %</b>	<b>318.52</b>	<b>550.00</b>	<b>-231.48</b>	<b>57.91 %</b>	<b>395.69</b>	<b>2,850.00</b>	<b>-2,454.31</b>	<b>13.88 %</b>
6600 Reconciliation Discrepancies									-0.82	50.00	-50.82	-1.64 %	-0.82	50.00	-50.82	-1.64 %
8400 Depreciation expense													0.00	0.00	0.00	0.00%
8450 Depreciation - Buildings	3,101.17	12,404.68	-9,303.51	25.00 %	2,174.78	8,699.12	-6,524.34	25.00 %					5,275.95	21,103.80	-15,827.85	25.00 %
8460 Depreciation - Track & Overhead	2,497.49	9,989.96	-7,492.47	25.00 %	2,262.37		2,262.37						4,759.86	9,989.96	-5,230.10	47.65 %
<b>Total 8400 Depreciation expense</b>	<b>5,598.66</b>	<b>22,394.64</b>	<b>-16,795.98</b>	<b>25.00 %</b>	<b>4,437.15</b>	<b>8,699.12</b>	<b>-4,261.97</b>	<b>51.01 %</b>					<b>10,035.81</b>	<b>31,093.76</b>	<b>-21,057.95</b>	<b>32.28 %</b>
Purchases						9,049.48	-9,049.48						0.00	9,049.48	-9,049.48	0.00%
<b>Total Expenditures</b>	<b>10,769.22</b>	<b>59,544.64</b>	<b>-48,775.42</b>	<b>18.09 %</b>	<b>5,072.34</b>	<b>33,646.60</b>	<b>-28,574.26</b>	<b>15.08 %</b>	<b>7,316.30</b>	<b>52,235.00</b>	<b>-44,918.70</b>	<b>14.01 %</b>	<b>23,157.86</b>	<b>145,426.24</b>	<b>-122,268.38</b>	<b>15.92 %</b>
NET OPERATING REVENUE	7,761.03	25,119.96	-17,358.93	30.90 %	-2,140.06	-11,849.10	9,709.04	18.06 %	24,524.92	11,430.65	13,094.27	214.55 %	30,145.89	24,701.51	5,444.38	122.04 %
NET REVENUE	\$7,761.03	\$25,119.96	\$-17,358.93	30.90 %	\$-2,140.06	\$-11,849.10	\$9,709.04	18.06 %	\$24,524.92	\$11,430.65	\$13,094.27	214.55 %	\$30,145.89	\$24,701.51	\$5,444.38	122.04 %

**Minnesota Streetcar Museum  
General Superintendent's Report – July 2019**

**I. GENERAL COMMENTS**

To summarize the operation 2+ months into the year, there are three notable issues:

1. Staff. We are in a good position with our volunteer operators. Our numbers remain strong and active. While we continue to have a small percentage of the operators carry a disproportionate level of the volunteer hours (this has been the case for many years), most of our operators are contributing hours. Jim V. and I are contacting operators without hours of service of their intentions for the balance of the year.
2. Ridership. YTD ridership has been weak. A good portion of the shortfall is attributable to the complete washout of Memorial Day and some timing with our charter business. However, we continue to see weakness on all shifts (except Saturday) compared to prior years. We also had a slow start in 2018, which rebounded some later in the season. The general trend, however, is that we need to look for alternative methods of attracting new riders.
3. Incidents and the Impact of Infrastructure Maintenance. The dewire of car no. 265 and the incident where car no. 1300 split the switch point to the need to establish and follow a comprehensive, periodic evaluation of the Museum's infrastructure (rail, overhead, etc.) to determine long-term needs and an annual inspection supported by ongoing routine maintenance.

**II. STAFF**

**CURRENT ROSTER**

At present we have 117 active operators. This compares to 115 operators in 2018, 106 operators in 2017, and 104 operators in 2016. The growth can be directly attributable to recent strong classes of new operators, which have been large and includes a substantial portion that have returned after their first year.

Detail for the current roster is shown in the table below. There is some double counting between foremen and PCC operators and about 22 members who are qualified to operate in some fashion at both CHSL and ESL. The "Other" category includes station agents and helpers, which may distort the count at a particular line.

	CHSL	ESL
Foremen	29 (+3)	18 (+3)
PCC	44 (+7)	-
Other	<u>17</u>	<u>25</u>
Total	90	43

Through July 8 we operated (or were scheduled to operate) 899.0 hours at CHSL with 70 operators volunteering (78% of active volunteers) and 380.5 hours at ESL with 23 operators volunteering (53% of active volunteers). Jim V. is leading an effort to clean up the roster of operators who have recertified, but have not operated.



**NEW OPERATOR TRAINING**

Training led by Dave Higgins. Pat Cosgrove managed the recruitment process.

The number and progress of the trainees is comparable to last year. As of July 15, we have had 8 trainees complete training and enter regular service. The 2019 class was significantly smaller than the last two years, but has been fairly productive in getting volunteers into operating service and is not an issue.

	2019	2018	2017	2016
Graduates – CHSL	6	14	16	6
Graduates - ESL	2	4	3	4

**NEW POSITIONS**

We have promoted 4 individuals to foremen:

- o Louis Hoffman CHSL
- o Bill Pekarna CHSL
- o Linda Ridlehuber CHSL
- o Eric Werner ESL

New/Expanded positions:

- o Overhead Foreman Chris Heck (CHSL)
- o Building Foreman Steve McCullough
- o Special Events (CHSL) Several individuals are taking on some of the events that Rod has organized in the past. We are still looking for individual to fill some of the Halloween and Christmas-themed activities

**III. OPERATIONS**

**RIDERSHIP STATISTICS**

Year-to-Date (YTD) ridership is below the two most recent prior years. The almost complete loss of Memorial Day and apparent timing of charter business (we are down ~300 riders YTD, but the number of charters for the full year looks similar to prior years) explains a significant portion of the operating performance.

YTD July – CHSL	2019	2018	2017
Revenue rides – thru 7/7	7,245	na	na
Revenue rides – thru 6/30	6,182	7,276	8,652
Charter rides – thru 6/30	370	670	575
Memorial Day	16	539	895
July 4	247	170	374
PJ Trolley	122	106	107
Night Owl	37	26	54
Motorman Cert	1		

	2019	2018	2017
Total Riders (thru 6/30)	6,182	7,276	8,652
Variance		(1,094)	(2,470)
Memorial Day	16	539	895
Charter rides – thru 6/30	370	670	575
Adjusted Total	5,796	6,067	7,182
Variance		(271)	(1,386)

However, there is an additional under-lying weakness as shown in the ridership per day, which (with the exception of Saturday) is well below the prior years. We continue to see weakness in some of the weekday evening shifts, although these have some repeat patronage and seem popular with our



volunteers. The table below reflects the average no. of riders for days operated (excludes rain and other cancellations (i.e., broken switch). The 2017 and 2018 values reflect the average per day over a full year. In the off-season Operations Meeting we will discuss eliminating weekday night service and replacing with another afternoon session.

RIDERSHIP - Average By Day of Week								
	Mon	Tue	Wed Afternoon	Wed Evening	Thur	Fri	Sat	Sun
2019 (thru July 7)	33	44	117	41	32	67	316	231
2018 (thru Oct 14)	50	67	135	57	67	93	254	297
2017 (thru Oct 14)	46	63	123	51	57	131	331	353

#### CHARTERS

As shown in the table below, we have run or are scheduled for the year to run 23 CHSL and 5 ESL charters. The totals are very comparable to the last couple of years. As an action item for the 2020 operating season, we will try to develop ideas to increase the number of charters.

	2019	2018	2017
CHSL	23	24	27
ESL	5	5	6

#### INCIDENTS

Listed below are the incidents the Museum has incurred over the last two years.

##### 2019:

- May 1 (CHSL). Individual performing track maintenance slipped and broke arm
- June 1 (CHSL). Car no. 1300 splitting south depot switch.
  - Resulting in the development of structured infrastructure assessment (bi-annual), inspection (annual), and preventative maintenance plan – in development.
- June 29 (ESL). Fire in controller on car no. 78.
  - Likely electrical short in controller
- July 2 (ESL). Dewiring of car no. 265 in carbarn area

##### 2018:

- April 13 (ESL). Dewiring of car no. 1239 moving Winona 10, which had lost power
- June 17 (ESL). Braking issues with Winona 10.
  - Resulted in process to release car from heavy maintenance
- July 28 (CHSL). Hard stop of car no. 265 during normal operations, resulting in child falling.
  - No serious injury
- Nov 23 (ESL). Movement of car no. 1239 out of carbarn hitting door
  - Resulted in new signage and instructions

#### STATION / MERCHANDISE (Bill Arends)

##### CHSL

The POS system at CHSL showed \$24,231 thru July 7, which is summarized below. Ridership sales (including charters) were 78% of the total non-donation activity. Total revenue received was 52% credit, 43% cash and 5% checks (primarily charters). I believe this was the first time credit cards were more than 50% of sales.

Bill points out that there are more cash transactions, but that the cash transactions are much smaller than the individual credit card purchases.

CATEGORY	YTD JULY 7 CHSL	
Fares	\$ 14,790	
Passes	2,699	
Charters	1,305	
<b>Subtotal</b>	<b>\$ 18,794</b>	
Toys	984	
Books	800	
Candy	647	
Jewelry	639	
Hat	361	
Ornaments	302	
Special Events	293	Motorman Certificates
T-shirt child	201	
Other	967	
<b>Subtotal</b>	<b>\$ 5,193</b>	
<b>Total</b>	<b>\$ 23,986</b>	
Donations	\$ 244	

**ESL**

The POS system at ESL showed \$4,876 thru July 7, with 67% being cash sales.

	YTD (July 7)
Fares	\$ 2,732
Passes	231
Special Events	89
<b>Subtotal - Operations</b>	<b>\$ 3,052</b>
Taxable	\$ 1,009
Non-tax	250
Other	149
<b>Subtotal - Merchandise</b>	<b>\$ 1,407</b>
Donations	\$ 418
<b>Total</b>	<b>\$ 4,876</b>

**IV. MECHANICAL (Dick Zawacki)**

TCRT 1300

We are still waiting for a quote from L&S Electric for the repair of our motor. L&S has a big job from CP Rail that their management has decided precedence over all other work in their shop. This pushes everything else to a lower priority. As of last week, L&S thinks that they will be able to give us an

estimate in about three weeks. Then it will take a month or so to complete the work. I would estimate that it will be some time in October or November before 1300 is operating with its full complement of 4 motors. Meanwhile, the car is running just fine on 2 motors, albeit at reduced speed.

#### Winona 10

Because of the backup at L&S, we have pulled the motor out of their shop and are preparing to send it to AC Electric in Bangor, Maine. This is the shop that did the original work on Winona 10's motor. Their schedule is fairly open and they estimate that the work can be completed in a month. Just this week we retrieved the motor housing from L&S Electric and reinstalled the armature into the housing. We are building a shipping crate and should have the motor ready to ship in a week. We plan to ship the motor by the end of July. L&S did not charge us for any evaluation work they did on Winona 10's motor,

#### Fargo-Moorhead 28

After moving the car body to the ESL barn in late June, we realized that we don't have enough space to easily house 5 streetcars at ESL. Therefore, we plan to move the car body to a long-term storage facility. We are actively seeking a new location, but have not identified anything yet. Moving the car body will make it much easier on operations and maintenance. We are open to any ideas anyone has for a long-term storage facility.

#### Duluth 78

Recently one of the controllers burned out in this car. This leaves us with only one operational car at ESL. The root cause of the problem is under investigation. Preliminary information indicates that control wiring insulation was worn away and caused a short. Maintenance is working to get the car back into operation as quickly as possible.

## **V. ENGINEERING – INFRASTRUCTURE**

### OVERHEAD

As noted previously, Chris Heck has volunteered to be the Overhead Foreman at CHSL. Chris along with a dedicated crew repaired a section damaged by a fallen tree and have done some other general maintenance. Chris is planning to tackle the slow order under the William Berry Bridge sometime later this year.

### TRACK

There are two items of note:

1. Evaluations. I will work with the Chief Engineer to develop and present to the Board later this year a plan a) to conduct bi-annual evaluations of the museum's infrastructure (ties, rail, etc.) that will feed into the Museum's long-range plans and annual capital process and b) content of an annual inspection prior to operations starting up each year.
2. Ongoing Maintenance. We have made some progress at CHSL to establish some ongoing maintenance activities, i.e., switch and curve greasing. I will be working with the Chief Engineer to complete a more thorough plan.

## VI. FACILITIES

### GROUNDS

- Linden Hills Depot Garden. Ben and Mary Porter continue to do a terrific job in maintaining/enhancing the station garden at CHSL.
- Steve McCulloch and his regular crew (Ben Porter, Steve Simon, Linda Ridlehuber, and Luca Gunther) have aggressively and effectively taken on the weeds and brush along CHSL's right-of-way.

### BUILDINGS / STRUCTURES

- North-end Planters (CHSL). The planters made of old ties have been removed and grass has been planted.
- Linden Hills Depot steps. The steps at the rear of the building have been replaced.

**Ridership Summary**

	May	June	July	Aug	Sep	Oct	Nov	Total
2019	284	1009	932+					
2018	304	763	1234	961	825	896	1831	6814
2017	586	768	1513	976	1071	670	1857	7441
2016	493	781	1216	909	887	1151	1656	7093
2015	632	715	976	841	795	1095	1407	6461
2014	421	481	1100	767	799	1641	1186	6395
2013	434	654	1152	1012	553	1471	1266	6542

Green indicates record ridership for the month, Yellow second, and Red third

**Ridership**

So far, 2019 has been an up-and-down year at ESL for ridership. After our slowest May in several years, we bounced back with a record June, only to see July “cool off” as temperatures rose.

Story Time Trolley and Charters continue to be strong, but Crazy Days was a disappointment with three days cut short - two for heat and one for rain.

**Merchandise**

Merchandise sales continue to rise, with sales of \$1,536 as of July 23<sup>rd</sup> compared to \$1,178 for the same period last year. The hottest selling items are kid toys and hand-crafted MSM mugs.

We now have full credit card support for ticket and merchandise sales. Current sales breakdown is 69% cash vs 31% credit card.

**Volunteers**

**Training**

All 2019 volunteers at ESL have been trained and certified on Duluth 265. Volunteers who had not previously operated Duluth 78 in 2018 have completed ride checks on Duluth 78 prior to the start of the season.

**New Volunteers**

We have five new volunteers at ESL. Pete Cahill, Zack Osmudson, and Richard Hadley have graduated to full operator status, Dan Nash is wrapping up revenue training, while Bill Gingerich has yet to start. Bill Gingerich has indicated his summer has been busier than expected, impacting his ability to complete revenue training.

**Promotions**

Eric Werner has been promoted to Foreman.

## **Maintenance**

Karl Jones continues to help with maintenance at ESL along with Jim Kertzman, Tom Dulebohn, and John Herzog. John is new to our maintenance crew and his help is greatly appreciated. Tom has taken responsibility for cleaning our streetcars and can tell you how many windows are on Duluth 265 and 78.

## **Incidents**

We've had three incidents at ESL, a bent Trolley Pole on Duluth 265, a controller fire on Duluth 78, and graffiti on the south side of the car barn. Both street car incidents occurred at the start of the day, prior to the start of revenue operations. Incidents reports have been filed. The graffiti incident was reported to the police.

Howie Melco repaired the bent Trolley Pole and Duluth 265 was returned to service. Howie's investigation of the controller fire indicates a failure in the wire insulation. He has taken the controller back to his home workshop for repair. Once repaired, Duluth 78 should be able to resume service. Howie would like to perform a close inspection of the second Duluth 78 controller once the 2019 season wraps up.

## **Fargo-Moorhead 28**

Fargo-Moorhead 28 has been relocated to the ESL car barn. With Mesabe 10 on Track 3 and Duluth 265 on Track 2, Duluth 78 and Winona 10 now share Track 1 with Fargo-Moorhead 28. While this has been a great opportunity for our car barn tours to highlight the Birney car, it has also been a tight fit. We hope to relocate Fargo-Moorhead 28 to another location prior to the end of the 2019 season.

## **ESL General Sequence of Operations**

Dave McCollum has been working on a new Sequence of Operations report for ESL which should be completed shortly. The new document is meant to be streetcar neutral, with general instructions for how to operate any streetcar along our line.

Separate streetcar guides will also be created for Duluth 78, Duluth 265, and Winona 10. The streetcar guides are meant to be site neutral and cover topics such as how to start, brake, and coast a streetcar, along with car specific emergency procedures.





ESL Now Supports Credit Cards!



Service Dogs Training at ESL





#2 Controller on Duluth 78





Car Barn Graffiti



Fargo-Moorhead 28

# **MECHANICAL STATUS REPORT**

## **MSM Board of Directors Meeting**

**July 27, 2019**

### **TCRT 1300 Motor Repairs**

We continue to wait for a quote from L&S Electric for the repair of our motor. We were told at the beginning of June that we would have a quote in early July. Now we are told it will be some time in August before they can look at our motor to quote it. L&S has a big job from CP Rail that their management has decided precedes all other work in their shop. This pushes everything else to a lower priority. Our contact at L&S thinks that it will take a month or so to complete the work. A visit to L&S confirms that they have a large amount of work in their shop. My optimistic estimate is that it will be some time in October or November before 1300 is operating with its full compliment of 4 motors. Meanwhile, the car is running just fine on 2 motors, albeit at reduced speed.

### **1239 Truck Rebuild Project**

Most of the work on this project is in the preparation and fabrication stage. Our basic plan is to build a complete truck that closely replicates the original trucks that were under the car. The current trucks on 1239 were fabricated from non-motorized Chicago Transit Authority (CTA) trucks and have no historical connection to the car. To support this work, we are making a complete set of Computer Aided Design (CAD) drawings for each piece of the truck. Steel has been purchased to machine new equalizers and other parts needed for the truck. We will buy new coil springs from Carolina Coil, the company that made new springs for the 1300 truck rebuild project. The elliptical leaf springs maybe our most difficult parts to replace. A local spring fabricator has examined the springs and thinks they can make new elliptical leaf springs for us. We plan to reuse the axles and journal boxes from the current trucks. The correct streetcar profile will be machined on the wheels to match our track. The timing for the project is unknown at this time because we don't have control over some of the work done by our subcontractors (see above comments on L&S Electric, where other motors take priority over our motors and work on 1300's motor takes priority over the motors for 1239). Meanwhile, 1239 is operational and is available as a back-up for 1300 or as an additional wooden car, if the need arises.

### **Winona 10 Motor Repairs**

Because of the backup at L&S Electric and their admitted lack of experience working on older traction motors, we have pulled the Winona #10 motor out of their shop and are preparing to send it to AC Electric in Bangor, Maine. L&S did not charge us for any evaluation work they did on Winona 10's motor. The armature on this motor needs to be rewound and the rewinding process for this motor is fairly complex. AC Electric is the shop that did the original work on Winona 10's motor and is used by other trolley museums for their motor work. The work done by AC Electric was not the cause of our current problem with the motor. Their schedule is fairly open and they estimate that the work can be completed in a month. In early July we retrieved the motor housing from L&S Electric and reinstalled the armature into the housing. We are finishing the fabrication of a shipping crate and should have the motor ready to ship to AC Electric in early August. Once the motor leaves ESL, we expect it to be back in about 2 months.

### **Toronto Motors**

In late 2018 we purchased five General Electric 241B traction motors and gear boxes from the Holton County museum in Toronto. These were sent directly to L&S Electric for evaluation and repair. They determined that they could reassemble the motors and get 3 working motors for us and that they would need to repair and rewind parts to get at least one more operational motor for us. At the time we told them to hold off working on these motors because the work on the motors for 1300 and Winona 10 were of higher priority for us. Then the large CP Rail project hit L&S and created the backup for our motors. The bottom line is that we know what needs to be done to these motors to get them operational. They will not be needed until we are ready to install them in the new trucks for 1239, which will not be done until at least some time in 2020.

### **Fargo-Moorhead 28 C Fargo-Moorhead 28 Car Body Storage**

Following Ken Albrecht's move to a memory care facility, his family requested we remove the Fargo-Moorhead 28 car body from his farm in North Mankato to allow them to rent the shed to a local farmer. After moving the car body to the ESL barn in late June and placing it on a shop truck we fabricated, we realized that we don't have enough space to easily house 5 streetcars at ESL and accommodate all of our other events there. Therefore, we plan to move the car body to a long-term storage facility. We are actively seeking a facility, but have not identified anything at this time. Moving the car body will make it much easier on daily operations, special events, and maintenance. We are open to any ideas or contacts anyone has for a long-term storage facility. We expect the car body will be stored at the new facility for at least one year.

### **Duluth 78**

Recently one of the controllers burned out in this car. This leaves us with only one operational car at ESL. The root cause of the problem is under investigation. Preliminary information indicates that the insulation on the internal wiring was worn away and caused an electrical short. We are working to replace the wiring inside the controller, prevent future damage to the wiring, and get the car back into operation as quickly as possible to support this year's operations. We will examine the second controller in the car and make any changes to insure safe operation during the remainder of the season. A complete wiring upgrade to the second controller will probably be needed during the off-season.

# Minnesota Streetcar Museum

## Kids Camps, Clubs, and Intern Volunteer Programs

### June 2019

The purpose of this program of Streetcar Camps, Clubs, and Internships is to keep kids engaged with the Museum and create a pathway for them to become regular members and volunteers.

## Streetcar Camp

- for kids 6 to 11
- \$49 tuition
- half-day “camp” experience
- learn basic streetcar information, hands-on operation
- kids receive Junior Operator badge



## CARBARN CLUB

- for kids 6 to 11
- membership is free
- kids receive a Carbarn Club Membership Card  
includes three free rides (with parent)
- Club newsletter
- Junior Carbarn Club page on TrolleyRide.org with links to streetcar facts and information, activities, puzzles and games.
- monthly Museum projects – right-of-way clean-up, car cleaning, etc. – with their parent(s)
- annual special event for kids and their families

## Streetcar Camp II

- for kids 11 to 15
- \$49 tuition
- half-day “camp” experience
- emphasis on operation, including braking
- kids receive MSM badge





# Clerestory Crew

- for kids 12 to 15
- requires Museum Membership or Student Membership ( \$20)  
receives Twin City Lines and free rides
- Club newsletter, edited by members
- Car barn Club page on TrolleyRide.org
- monthly Museum projects – right-of-way clean-up, car cleaning, etc. –  
with their parent(s)
- annual mini operator training camp
- opportunity to volunteer and participate in Museum special events
- earn MSM Volunteer badge



## **MINNESOTA STREETCAR MUSEUM** Intern Program

- for kids from 15 to 17
- requires Membership or Student Membership
- encouraged to participate in monthly Car barn Club projects
- opportunity to volunteer and participate in Museum special events
- permitted to volunteer (with parental approval) in the car barn, on cars, or along  
the line under supervision of a Member mentor
- opportunity to participate in special operator training
- encouraged to volunteer as a Station Agent, Crossing Guard, or Event Helper after  
proper training and under Member mentor supervision
- permitted limited revenue operation under close supervision by a Member  
mentor
- encouraged to purchase and wear an Operator's uniform while volunteering
- earn MSM and TCL badges