

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
 January through December 2020

	Administrative		E. S. Area		G.C. Operating	
	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19
Ordinary Income/Expense						
Income						
301-Base/Volume Charges						
GC Base Charges	0.00	0.00	0.00	0.00	158,646.61	151,491.20
GC Volume Charge	0.00	0.00	0.00	0.00	25,958.65	26,066.74
Late Fees	0.00	0.00	0.00	0.00	782.79	765.64
Total 301-Base/Volume Charges	0.00	0.00	0.00	0.00	185,388.05	178,323.58
304-Service Connections	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	0.00	185,388.05	178,323.58
Expense						
509-Bank Service Charges	0.00	150.00	0.00	0.00	4.00	0.00
514-Chemicals	0.00	0.00	0.00	0.00	9,618.81	9,000.00
518-Dues and Subscriptions	3,068.31	2,521.35	0.00	0.00	50.00	50.00
520-Fuel	0.00	0.00	0.00	0.00	2,818.39	1,263.15
524-Insurance	1,264.47	1,385.19	0.00	0.00	10,237.09	9,061.37
528-Licenses and Permits	0.00	0.00	1,560.00	2,330.00	528.25	1,067.50
534-Office Supplies	3,108.35	1,877.17	817.50	0.00	0.00	107.36
535-Postage and Delivery	1,100.00	1,112.00	330.00	0.00	146.41	225.00
537-Professional Fees						
Accounting	16,595.00	5,634.00	0.00	0.00	0.00	0.00
Const-ESA	0.00	0.00	0.00	251,192.67	0.00	0.00
Consulting	15,850.00	16,022.40	4,750.00	18,000.00	0.00	0.00
Engineering	-1,920.01	1,920.01	1,920.01	25,662.59	0.00	0.00
Legal	10,774.91	9,490.63	5,890.80	3,096.40	0.00	0.00
Total 537-Professional Fees	41,299.90	33,067.04	12,560.81	297,951.66	0.00	0.00
539- Payroll Taxes						
FICA	1,351.46	1,171.12	0.00	0.00	3,239.87	2,272.62
Medicare	316.07	273.89	0.00	0.00	757.71	531.51
MN Unemployment	0.00	0.00	0.00	0.00	22.19	551.91
Total 539- Payroll Taxes	1,667.53	1,445.01	0.00	0.00	4,019.77	3,356.04
539A-PERA	1,566.66	0.00	0.00	0.00	19,138.24	0.00
540-Rent	800.00	600.00	0.00	0.00	860.00	1,160.00
545-Repairs						
GC Repairs	0.00	0.00	47,315.62	30,074.58	19,609.30	26,908.72
Total 545-Repairs	0.00	0.00	47,315.62	30,074.58	19,609.30	26,908.72
550-Snowplowing/Lawn Care	0.00	0.00	0.00	0.00	1,214.00	1,124.00
559-Supplies-GC Plant	0.00	0.00	0.00	0.00	5,899.31	548.38

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	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19
561-Technical Services						
Biosolid	0.00	0.00	0.00	0.00	5,745.15	1,727.27
Daily on Site	0.00	0.00	0.00	0.00	9,047.50	0.00
Non Routine/Emergency	0.00	0.00	0.00	0.00	7,507.00	4,356.06
Technical-Routine	0.00	0.00	0.00	0.00	12,220.00	14,470.00
Total 561-Technical Services	0.00	0.00	0.00	0.00	34,519.65	20,553.33
562-Telephone	1,050.12	1,085.22	0.00	0.00	2,204.64	2,378.68
563-Travel & Ent	0.00	0.00	0.00	0.00	4,443.20	8,909.15
565-Utilities						
Culvert	0.00	0.00	0.00	0.00	1,716.00	1,667.00
Electric Lift	0.00	0.00	0.00	0.00	2,637.17	3,046.05
Electric Plant	0.00	0.00	0.00	0.00	12,772.41	11,455.17
H Road	0.00	0.00	0.00	0.00	549.47	563.53
Waters Edge Manhole	0.00	0.00	0.00	0.00	1,804.42	2,159.03
White Pines Manhole	0.00	0.00	0.00	0.00	704.28	715.32
Total 565-Utilities	0.00	0.00	0.00	0.00	20,183.75	19,606.10
751-Interest Expense	0.00	0.00	133.34	0.00	639.36	3,031.71
752-Depreciation	0.00	0.00	0.00	0.00	197,776.82	0.00
753-Loss on Disposal	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expenses	21,797.63	18,889.16	0.00	0.00	51,638.45	36,655.10
Reconciliation Discrepancies	0.01	0.00	0.00	0.00	0.00	0.00
Total Expense	76,722.98	62,132.14	62,717.27	330,356.24	385,549.44	145,005.59
Net Ordinary Income	-76,722.98	-62,132.14	-62,717.27	-330,356.24	-200,161.39	33,317.99
Other Income/Expense						
Other Income						
702-St Louis Cnty-Property Tax	38,591.55	28,558.83	0.00	0.00	0.00	0.00
703-Special Assessments Reve...	0.00	0.00	0.00	0.00	0.00	0.00
704-Taconite Relief	741.92	616.96	0.00	0.00	0.00	0.00
709-Fiscal Disparity Payments	602.85	563.30	0.00	0.00	0.00	0.00
710-Refunds	107.40	162.00	0.00	0.00	250.60	379.00
711-Copy Charges	15.00	15.00	0.00	0.00	0.00	0.00
714-Customer Reimbursements	4.00	0.00	0.00	0.00	0.00	0.00
729-MN PCA-Legacy	0.00	0.00	181,300.85	447,760.63	0.00	0.00
732-Proceeds From Land Sale	-465.75	0.00	0.00	0.00	0.00	0.00

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	Administrative		E. S. Area		G.C. Operating	
	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19
Interest Income	0.00	0.00	0.00	0.00	1,503.47	2,015.42
Truck Rent	0.00	0.00	0.00	0.00	300.00	750.00
Total Other Income	39,596.97	29,916.09	181,300.85	447,760.63	2,054.07	3,144.42
Net Other Income	39,596.97	29,916.09	181,300.85	447,760.63	2,054.07	3,144.42
Net Income	-37,126.01	-32,216.05	118,583.58	117,404.39	-198,107.32	36,462.41

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	Debt Service		Total unclassified		TOTAL	
	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19
Ordinary Income/Expense						
Income						
301-Base/Volume Charges						
GC Base Charges	0.00	0.00	0.00	0.00	158,646.61	151,491.20
GC Volume Charge	0.00	0.00	0.00	0.00	25,958.65	26,066.74
Late Fees	0.00	0.00	0.00	0.00	782.79	765.64
Total 301-Base/Volume Charges	0.00	0.00	0.00	0.00	185,388.05	178,323.58
304-Service Connections	31,400.00	86,000.00	0.00	0.00	31,400.00	86,000.00
Total Income	31,400.00	86,000.00	0.00	0.00	216,788.05	264,323.58
Expense						
509-Bank Service Charges	0.00	0.00	0.00	0.00	4.00	150.00
514-Chemicals	0.00	0.00	0.00	0.00	9,618.81	9,000.00
518-Dues and Subscriptions	0.00	0.00	0.00	0.00	3,118.31	2,571.35
520-Fuel	0.00	0.00	0.00	0.00	2,818.39	1,263.15
524-Insurance	0.00	0.00	0.00	0.00	11,501.56	10,446.56
528-Licenses and Permits	0.00	0.00	0.00	0.00	2,088.25	3,397.50
534-Office Supplies	0.00	0.00	0.00	2,583.09	3,925.85	4,567.62
535-Postage and Delivery	0.00	0.00	0.00	0.00	1,576.41	1,337.00
537-Professional Fees						
Accounting	0.00	0.00	0.00	0.00	16,595.00	5,634.00
Const-ESA	0.00	0.00	0.00	-251,192.67	0.00	0.00
Consulting	0.00	0.00	0.00	0.00	20,600.00	34,022.40
Engineering	0.00	0.00	0.00	-27,582.60	0.00	0.00
Legal	0.00	0.00	0.00	1,380.80	16,665.71	13,967.83
Total 537-Professional Fees	0.00	0.00	0.00	-277,394.47	53,860.71	53,624.23
539- Payroll Taxes						
FICA	0.00	0.00	0.00	0.00	4,591.33	3,443.74
Medicare	0.00	0.00	0.00	0.00	1,073.78	805.40
MN Unemployment	0.00	0.00	0.00	0.00	22.19	551.91
Total 539- Payroll Taxes	0.00	0.00	0.00	0.00	5,687.30	4,801.05
539A-PERA	0.00	0.00	0.00	0.00	20,704.90	0.00
540-Rent	0.00	0.00	0.00	0.00	1,660.00	1,760.00
545-Repairs						
GC Repairs	0.00	0.00	0.00	-29,344.58	66,924.92	27,638.72
Total 545-Repairs	0.00	0.00	0.00	-29,344.58	66,924.92	27,638.72
550-Snowplowing/Lawn Care	0.00	0.00	0.00	0.00	1,214.00	1,124.00
559-Supplies-GC Plant	0.00	0.00	0.00	0.00	5,899.31	548.38

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	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19
561-Technical Services						
Biosolid	0.00	0.00	0.00	0.00	5,745.15	1,727.27
Daily on Site	0.00	0.00	0.00	0.00	9,047.50	0.00
Non Routine/Emergency	0.00	0.00	0.00	0.00	7,507.00	4,356.06
Technical-Routine	0.00	0.00	0.00	0.00	12,220.00	14,470.00
Total 561-Technical Services	0.00	0.00	0.00	0.00	34,519.65	20,553.33
562-Telephone	0.00	0.00	0.00	0.00	3,254.76	3,463.90
563-Travel & Ent	0.00	0.00	0.00	0.00	4,443.20	8,909.15
565-Utilities						
Culvert	0.00	0.00	0.00	0.00	1,716.00	1,667.00
Electric Lift	0.00	0.00	0.00	0.00	2,637.17	3,046.05
Electric Plant	0.00	0.00	0.00	0.00	12,772.41	11,455.17
H Road	0.00	0.00	0.00	0.00	549.47	563.53
Waters Edge Manhole	0.00	0.00	0.00	0.00	1,804.42	2,159.03
White Pines Manhole	0.00	0.00	0.00	0.00	704.28	715.32
Total 565-Utilities	0.00	0.00	0.00	0.00	20,183.75	19,606.10
751-Interest Expense	30,055.57	31,317.66	0.00	-579.79	30,828.27	33,769.58
752-Depreciation	0.00	0.00	0.00	191,917.02	197,776.82	191,917.02
753-Loss on Disposal	0.00	0.00	0.00	108.99	0.00	108.99
Payroll Expenses	0.00	0.00	0.00	3,074.67	73,436.08	58,618.93
Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.01	0.00
Total Expense	30,055.57	31,317.66	0.00	-109,635.07	555,045.26	459,176.56
Net Ordinary Income	1,344.43	54,682.34	0.00	109,635.07	-338,257.21	-194,852.98
Other Income/Expense						
Other Income						
702-St Louis Cnty-Property Tax	0.00	0.00	0.00	467.91	38,591.55	29,026.74
703-Special Assessments Reve...	13,708.64	26,453.70	0.00	-16,688.84	13,708.64	9,764.86
704-Taconite Relief	0.00	0.00	0.00	0.00	741.92	616.96
709-Fiscal Disparity Payments	0.00	0.00	0.00	0.61	602.85	563.91
710-Refunds	0.00	0.00	0.00	0.00	358.00	541.00
711-Copy Charges	0.00	0.00	0.00	0.00	15.00	15.00
714-Customer Reimbursements	0.00	0.00	0.00	0.00	4.00	0.00
729-MN PCA-Legacy	0.00	0.00	0.00	-128,163.38	181,300.85	319,597.25
732-Proceeds From Land Sale	0.00	0.00	0.00	0.00	-465.75	0.00

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	Debt Service		Total unclassified		TOTAL	
	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19	Jan - Dec 20	Jan - Dec 19
Interest Income	341.23	470.80	0.00	0.00	1,844.70	2,486.22
Truck Rent	0.00	0.00	0.00	0.00	300.00	750.00
Total Other Income	14,049.87	26,924.50	0.00	-144,383.70	237,001.76	363,361.94
Net Other Income	14,049.87	26,924.50	0.00	-144,383.70	237,001.76	363,361.94
Net Income	15,394.30	81,606.84	0.00	-34,748.63	-101,255.45	168,508.96