

**Crane Lake Water & Sanitary District**  
**Profit & Loss Prev Year Comparison**  
**January through June 2021**

	Administrative		E. S. Area	
	Jan - Jun 21	Jan - Jun 20	Jan - Jun 21	Jan - Jun 20
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>301-Base/Volume Charges</b>				
GC Base Charges	0.00	0.00	0.00	0.00
GC Volume Charge	0.00	0.00	0.00	0.00
Late Fees	0.00	0.00	0.00	0.00
<b>Total 301-Base/Volume Charges</b>	0.00	0.00	0.00	0.00
<b>304-Service Connections</b>	0.00	0.00	0.00	0.00
<b>Total Income</b>	0.00	0.00	0.00	0.00
<b>Expense</b>				
<b>514-Chemicals</b>	0.00	0.00	0.00	0.00
<b>518-Dues and Subscriptions</b>	160.96	756.36	0.00	0.00
<b>520-Fuel</b>	0.00	0.00	0.00	0.00
<b>528-Licenses and Permits</b>	0.00	0.00	2,080.00	520.00
<b>534-Office Supplies</b>	1,229.40	1,354.52	0.00	0.00
<b>535-Postage and Delivery</b>	440.00	440.00	0.00	0.00
<b>537-Professional Fees</b>				
Accounting	8,242.50	15,510.00	0.00	0.00
Const-ESA	0.00	0.00	2,980.00	0.00
Consulting	7,500.00	8,350.00	7,050.00	750.00
Engineering	0.00	0.00	26,661.88	981.06
Legal	1,462.32	4,956.67	913.68	0.00
<b>Total 537-Professional Fees</b>	17,204.82	28,816.67	37,605.56	1,731.06
<b>539- Payroll Taxes</b>				
FICA	728.19	682.09	0.00	0.00
Medicare	170.30	159.52	0.00	0.00
MN Unemployment	0.00	0.00	0.00	0.00
<b>Total 539- Payroll Taxes</b>	898.49	841.61	0.00	0.00
<b>539A-PERA</b>	844.88	791.04	0.00	0.00
<b>540-Rent</b>	0.00	0.00	0.00	0.00
<b>545-Repairs</b>				
GC Repairs	0.00	0.00	5,699.26	4,503.29
<b>Total 545-Repairs</b>	0.00	0.00	5,699.26	4,503.29
<b>550-Snowplowing/Lawn Care</b>	0.00	0.00	300.00	0.00
<b>559-Supplies-GC Plant</b>	0.00	0.00	0.00	0.00
<b>561-Technical Services</b>				
Biosolid	0.00	0.00	0.00	0.00
Daily on Site	0.00	0.00	0.00	0.00
Non Routine/Emergency	0.00	0.00	0.00	0.00
Technical-Routine	0.00	0.00	0.00	0.00
<b>Total 561-Technical Services</b>	0.00	0.00	0.00	0.00
<b>562-Telephone</b>	577.39	520.62	0.00	0.00
<b>563-Travel &amp; Ent</b>	0.00	0.00	0.00	0.00
<b>565-Utilities</b>				
Culvert	0.00	0.00	0.00	0.00
Electric Lift	0.00	0.00	0.00	0.00
Electric Plant	0.00	0.00	0.00	0.00
H Road	0.00	0.00	0.00	0.00
Waters Edge Manhole	0.00	0.00	0.00	0.00
White Pines Manhole	0.00	0.00	0.00	0.00
<b>Total 565-Utilities</b>	0.00	0.00	0.00	0.00

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	Administrative		E. S. Area	
	Jan - Jun 21	Jan - Jun 20	Jan - Jun 21	Jan - Jun 20
<b>751-Interest Expense</b>	0.00	0.00	0.00	133.34
<b>Payroll Expenses</b>	11,745.00	11,001.50	0.00	0.00
<b>Reconciliation Discrepancies</b>	-0.09	0.00	0.00	0.00
<b>Total Expense</b>	33,100.85	44,522.32	45,684.82	6,887.69
<b>Net Ordinary Income</b>	-33,100.85	-44,522.32	-45,684.82	-6,887.69
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>702-St Louis Cnty-Property Tax</b>	624.45	722.46	0.00	0.00
<b>703-Special Assessments Reve...</b>	0.00	0.00	0.00	0.00
<b>709-Fiscal Disparity Payments</b>	3.71	3.29	0.00	0.00
<b>710-Refunds</b>	5,300.88	107.40	0.00	0.00
<b>729-MN PCA-Legacy</b>	0.00	0.00	49,406.97	836.00
<b>Interest Income</b>	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	5,929.04	833.15	49,406.97	836.00
<b>Net Other Income</b>	5,929.04	833.15	49,406.97	836.00
<b>Net Income</b>	<b>-27,171.81</b>	<b>-43,689.17</b>	<b>3,722.15</b>	<b>-6,051.69</b>

**Crane Lake Water & Sanitary District**  
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	G.C. Operating		Debt Service	
	Jan - Jun 21	Jan - Jun 20	Jan - Jun 21	Jan - Jun 20
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>301-Base/Volume Charges</b>				
GC Base Charges	80,978.10	78,760.60	0.00	0.00
GC Volume Charge	12,595.38	12,689.25	0.00	0.00
Late Fees	977.57	317.61	0.00	0.00
<b>Total 301-Base/Volume Charges</b>	94,551.05	91,767.46	0.00	0.00
<b>304-Service Connections</b>	0.00	0.00	7,850.00	350.00
<b>Total Income</b>	94,551.05	91,767.46	7,850.00	350.00
<b>Expense</b>				
<b>514-Chemicals</b>	6,000.00	3,000.00	0.00	0.00
<b>518-Dues and Subscriptions</b>	50.00	50.00	0.00	0.00
<b>520-Fuel</b>	1,475.83	0.00	0.00	0.00
<b>528-Licenses and Permits</b>	505.00	505.00	0.00	0.00
<b>534-Office Supplies</b>	0.00	0.00	0.00	0.00
<b>535-Postage and Delivery</b>	224.18	0.00	0.00	0.00
<b>537-Professional Fees</b>				
Accounting	0.00	0.00	0.00	0.00
Const-ESA	0.00	0.00	0.00	0.00
Consulting	500.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00
Legal	0.00	0.00	0.00	0.00
<b>Total 537-Professional Fees</b>	500.00	0.00	0.00	0.00
<b>539- Payroll Taxes</b>				
FICA	1,848.53	1,329.34	0.00	0.00
Medicare	432.33	310.90	0.00	0.00
MN Unemployment	0.00	22.19	0.00	0.00
<b>Total 539- Payroll Taxes</b>	2,280.86	1,662.43	0.00	0.00
<b>539A-PERA</b>	1,945.54	1,321.20	0.00	0.00
<b>540-Rent</b>	400.00	0.00	0.00	0.00
<b>545-Repairs</b>				
GC Repairs	8,050.27	11,013.37	0.00	0.00
<b>Total 545-Repairs</b>	8,050.27	11,013.37	0.00	0.00
<b>550-Snowplowing/Lawn Care</b>	1,257.50	350.00	0.00	0.00
<b>559-Supplies-GC Plant</b>	824.61	533.19	0.00	0.00
<b>561-Technical Services</b>				
Biosolid	2,006.95	0.00	0.00	0.00
Daily on Site	16,472.50	2,172.50	0.00	0.00
Non Routine/Emergency	4,232.00	2,356.00	0.00	0.00
Technical-Routine	7,800.00	6,110.00	0.00	0.00
<b>Total 561-Technical Services</b>	30,511.45	10,638.50	0.00	0.00
<b>562-Telephone</b>	1,121.59	1,093.45	0.00	0.00
<b>563-Travel &amp; Ent</b>	2,141.31	2,378.36	0.00	0.00
<b>565-Utilities</b>				
Culvert	1,242.04	1,219.00	0.00	0.00
Electric Lift	1,323.70	1,248.77	0.00	0.00
Electric Plant	5,805.88	7,908.83	0.00	0.00
H Road	341.47	359.47	0.00	0.00
Waters Edge Manhole	1,321.37	1,324.49	0.00	0.00
White Pines Manhole	367.76	403.07	0.00	0.00
<b>Total 565-Utilities</b>	10,402.22	12,463.63	0.00	0.00

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	G.C. Operating		Debt Service	
	Jan - Jun 21	Jan - Jun 20	Jan - Jun 21	Jan - Jun 20
<b>751-Interest Expense</b>	0.00	639.36	29,973.35	30,737.89
<b>Payroll Expenses</b>	29,815.00	21,441.00	0.00	0.00
<b>Reconciliation Discrepancies</b>	0.00	0.00	0.00	0.00
<b>Total Expense</b>	97,505.36	67,089.49	29,973.35	30,737.89
<b>Net Ordinary Income</b>	-2,954.31	24,677.97	-22,123.35	-30,387.89
<b>Other Income/Expense</b>				
<b>Other Income</b>				
702-St Louis Cnty-Property Tax	0.00	0.00	0.00	0.00
703-Special Assessments Reve...	0.00	0.00	19,838.73	1,118.69
709-Fiscal Disparity Payments	0.00	0.00	0.00	0.00
710-Refunds	0.00	250.60	0.00	0.00
729-MN PCA-Legacy	0.00	0.00	0.00	0.00
Interest Income	742.98	799.86	135.05	230.05
<b>Total Other Income</b>	742.98	1,050.46	19,973.78	1,348.74
<b>Net Other Income</b>	742.98	1,050.46	19,973.78	1,348.74
<b>Net Income</b>	<b>-2,211.33</b>	<b>25,728.43</b>	<b>-2,149.57</b>	<b>-29,039.15</b>

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 January through June 2021

	TOTAL	
	Jan - Jun 21	Jan - Jun 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>301-Base/Volume Charges</b>		
GC Base Charges	80,978.10	78,760.60
GC Volume Charge	12,595.38	12,689.25
Late Fees	977.57	317.61
<b>Total 301-Base/Volume Charges</b>	94,551.05	91,767.46
<b>304-Service Connections</b>	7,850.00	350.00
<b>Total Income</b>	102,401.05	92,117.46
<b>Expense</b>		
<b>514-Chemicals</b>	6,000.00	3,000.00
<b>518-Dues and Subscriptions</b>	210.96	806.36
<b>520-Fuel</b>	1,475.83	0.00
<b>528-Licenses and Permits</b>	2,585.00	1,025.00
<b>534-Office Supplies</b>	1,229.40	1,354.52
<b>535-Postage and Delivery</b>	664.18	440.00
<b>537-Professional Fees</b>		
Accounting	8,242.50	15,510.00
Const-ESA	2,980.00	0.00
Consulting	15,050.00	9,100.00
Engineering	26,661.88	981.06
Legal	2,376.00	4,956.67
<b>Total 537-Professional Fees</b>	55,310.38	30,547.73
<b>539- Payroll Taxes</b>		
FICA	2,576.72	2,011.43
Medicare	602.63	470.42
MN Unemployment	0.00	22.19
<b>Total 539- Payroll Taxes</b>	3,179.35	2,504.04
<b>539A-PERA</b>	2,790.42	2,112.24
<b>540-Rent</b>	400.00	0.00
<b>545-Repairs</b>		
GC Repairs	13,749.53	15,516.66
<b>Total 545-Repairs</b>	13,749.53	15,516.66
<b>550-Snowplowing/Lawn Care</b>	1,557.50	350.00
<b>559-Supplies-GC Plant</b>	824.61	533.19
<b>561-Technical Services</b>		
Biosolid	2,006.95	0.00
Daily on Site	16,472.50	2,172.50
Non Routine/Emergency	4,232.00	2,356.00
Technical-Routine	7,800.00	6,110.00
<b>Total 561-Technical Services</b>	30,511.45	10,638.50
<b>562-Telephone</b>	1,698.98	1,614.07
<b>563-Travel &amp; Ent</b>	2,141.31	2,378.36
<b>565-Utilities</b>		
Culvert	1,242.04	1,219.00
Electric Lift	1,323.70	1,248.77
Electric Plant	5,805.88	7,908.83
H Road	341.47	359.47
Waters Edge Manhole	1,321.37	1,324.49
White Pines Manhole	367.76	403.07
<b>Total 565-Utilities</b>	10,402.22	12,463.63

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	TOTAL	
	Jan - Jun 21	Jan - Jun 20
<b>751-Interest Expense</b>	29,973.35	31,510.59
<b>Payroll Expenses</b>	41,560.00	32,442.50
<b>Reconciliation Discrepancies</b>	-0.09	0.00
<b>Total Expense</b>	206,264.38	149,237.39
<b>Net Ordinary Income</b>	-103,863.33	-57,119.93
<b>Other Income/Expense</b>		
<b>Other Income</b>		
702-St Louis Cnty-Property Tax	624.45	722.46
703-Special Assessments Reve...	19,838.73	1,118.69
709-Fiscal Disparity Payments	3.71	3.29
710-Refunds	5,300.88	358.00
729-MN PCA-Legacy	49,406.97	836.00
Interest Income	878.03	1,029.91
<b>Total Other Income</b>	76,052.77	4,068.35
<b>Net Other Income</b>	76,052.77	4,068.35
<b>Net Income</b>	<b>-27,810.56</b>	<b>-53,051.58</b>