

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

	Administrative		E. S. Area	
	Jan - Dec 21	Jan - Dec 20	Jan - Dec 21	Jan - Dec 20
Ordinary Income/Expense				
Income				
301-Base/Volume Charges				
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
Total 301-Base/Volume Charges	0.00	0.00	0.00	0.00
304-Service Connections	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	0.00
Expense				
509-Bank Service Charges	0.00	0.00	0.00	0.00
514-Chemicals	0.00	0.00	0.00	0.00
518-Dues and Subscriptions	2,818.31	3,068.31	0.00	0.00
520-Fuel	0.00	0.00	0.00	0.00
524-Insurance	1,794.00	1,264.47	0.00	0.00
528-Licenses and Permits	0.00	0.00	3,770.00	1,560.00
534-Office Supplies	2,356.25	3,108.35	0.00	817.50
535-Postage and Delivery	892.00	1,100.00	0.00	330.00
537-Professional Fees				
Accounting	9,047.50	16,595.00	0.00	0.00
Const-ESA	0.00	0.00	86,819.00	0.00
Consulting	15,000.00	15,850.00	10,650.00	4,750.00
Engineering	0.00	-1,920.01	34,188.18	1,920.01
Legal	1,462.32	10,774.91	2,544.48	5,890.80
Total 537-Professional Fees	25,509.82	41,299.90	134,201.66	12,560.81
539- Payroll Taxes				
FICA	1,420.58	1,351.46	0.00	0.00
Medicare	332.23	316.07	0.00	0.00
MN Unemployment	0.00	0.00	0.00	0.00
Total 539- Payroll Taxes	1,752.81	1,667.53	0.00	0.00
539A-PERA	1,646.45	1,566.66	0.00	0.00
540-Rent	630.00	800.00	0.00	0.00
545-Repairs				
GC Repairs	0.00	0.00	11,745.55	47,315.62
Total 545-Repairs	0.00	0.00	11,745.55	47,315.62
550-Snowplowing/Lawn Care	0.00	0.00	300.00	0.00
559-Supplies-GC Plant	0.00	0.00	0.00	0.00
561-Technical Services				
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
Total 561-Technical Services	0.00	0.00	0.00	0.00
562-Telephone	1,171.24	1,050.12	0.00	0.00
563-Travel & Ent	100.00	0.00	0.00	0.00
565-Utilities				
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
Total 565-Utilities	0.00	0.00	0.00	0.00

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	Administrative		E. S. Area	
	Jan - Dec 21	Jan - Dec 20	Jan - Dec 21	Jan - Dec 20
751-Interest Expense	0.00	0.00	0.00	133.34
752-Depreciation	0.00	0.00	0.00	0.00
Payroll Expenses	22,912.50	21,797.63	0.00	0.00
Reconciliation Discrepancies	-0.13	0.01	0.00	0.00
Total Expense	61,583.25	76,722.98	150,017.21	62,717.27
Net Ordinary Income	-61,583.25	-76,722.98	-150,017.21	-62,717.27
Other Income/Expense				
Other Income				
702-St Louis Cnty-Property Tax	38,553.84	38,591.55	0.00	0.00
703-Special Assessments Reve...	0.00	0.00	0.00	0.00
704-Taconite Relief	716.40	741.92	0.00	0.00
709-Fiscal Disparity Payments	571.26	602.85	0.00	0.00
710-Refunds	5,300.88	107.40	0.00	0.00
711-Copy Charges	15.00	15.00	0.00	0.00
714-Customer Reimbursements	0.00	4.00	0.00	0.00
729-MN PCA-Legacy	0.00	0.00	142,610.88	181,300.85
732-Proceeds From Land Sale	0.00	-465.75	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00
Truck Rent	0.00	0.00	0.00	0.00
Total Other Income	45,157.38	39,596.97	142,610.88	181,300.85
Net Other Income	45,157.38	39,596.97	142,610.88	181,300.85
Net Income	-16,425.87	-37,126.01	-7,406.33	118,583.58

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
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	G.C. Operating		Debt Service	
	Jan - Dec 21	Jan - Dec 20	Jan - Dec 21	Jan - Dec 20
Ordinary Income/Expense				
Income				
301-Base/Volume Charges				
GC Base Charges	162,093.70	158,646.61	0.00	0.00
GC Volume Charge	25,859.88	25,958.65	0.00	0.00
Late Fees	1,568.87	782.79	0.00	0.00
Total 301-Base/Volume Charges	189,522.45	185,388.05	0.00	0.00
304-Service Connections	0.00	0.00	16,050.00	31,400.00
Total Income	189,522.45	185,388.05	16,050.00	31,400.00
Expense				
509-Bank Service Charges	0.00	4.00	0.00	0.00
514-Chemicals	9,000.00	9,618.81	0.00	0.00
518-Dues and Subscriptions	50.00	50.00	0.00	0.00
520-Fuel	5,801.39	2,818.39	0.00	0.00
524-Insurance	11,081.08	10,237.09	0.00	0.00
528-Licenses and Permits	528.25	528.25	0.00	0.00
534-Office Supplies	0.00	0.00	0.00	0.00
535-Postage and Delivery	224.18	146.41	0.00	0.00
537-Professional Fees				
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
Total 537-Professional Fees	500.00	0.00	0.00	0.00
539- Payroll Taxes				
FICA	4,503.07	3,239.87	0.00	0.00
Medicare	1,053.14	757.71	0.00	0.00
MN Unemployment	0.00	22.19	0.00	0.00
Total 539- Payroll Taxes	5,556.21	4,019.77	0.00	0.00
539A-PERA	4,883.90	19,138.24	0.00	0.00
540-Rent	1,160.00	860.00	0.00	0.00
545-Repairs				
GC Repairs	22,874.20	19,609.30	0.00	0.00
Total 545-Repairs	22,874.20	19,609.30	0.00	0.00
550-Snowplowing/Lawn Care	2,031.50	1,214.00	0.00	0.00
559-Supplies-GC Plant	885.33	5,899.31	0.00	0.00
561-Technical Services				
Biosolid	6,086.02	5,745.15	0.00	0.00
Daily on Site	20,982.50	9,047.50	0.00	0.00
Non Routine/Emergency	10,040.50	7,507.00	0.00	0.00
Technical-Routine	15,800.00	12,220.00	0.00	0.00
Total 561-Technical Services	52,909.02	34,519.65	0.00	0.00
562-Telephone	2,231.17	2,204.64	0.00	0.00
563-Travel & Ent	5,045.87	4,443.20	0.00	0.00
565-Utilities				
Culvert	1,411.08	1,716.00	0.00	0.00
Electric Lift	2,202.05	2,637.17	0.00	0.00
Electric Plant	6,184.62	12,772.41	0.00	0.00
H Road	322.03	549.47	0.00	0.00
Waters Edge Manhole	1,214.80	1,804.42	0.00	0.00
White Pines Manhole	453.79	704.28	0.00	0.00
Total 565-Utilities	11,788.37	20,183.75	0.00	0.00

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	G.C. Operating		Debt Service	
	Jan - Dec 21	Jan - Dec 20	Jan - Dec 21	Jan - Dec 20
751-Interest Expense	0.00	639.36	29,973.35	30,055.57
752-Depreciation	0.00	197,776.82	0.00	0.00
Payroll Expenses	73,093.52	51,638.45	0.00	0.00
Reconciliation Discrepancies	0.00	0.00	0.00	0.00
Total Expense	209,643.99	385,549.44	29,973.35	30,055.57
Net Ordinary Income	-20,121.54	-200,161.39	-13,923.35	1,344.43
Other Income/Expense				
Other Income				
702-St Louis Cnty-Property Tax	0.00	0.00	0.00	0.00
703-Special Assessments Reve...	0.00	0.00	43,721.96	13,708.64
704-Taconite Relief	0.00	0.00	0.00	0.00
709-Fiscal Disparity Payments	0.00	0.00	0.00	0.00
710-Refunds	0.00	250.60	0.00	0.00
711-Copy Charges	0.00	0.00	0.00	0.00
714-Customer Reimbursements	0.00	0.00	0.00	0.00
729-MN PCA-Legacy	0.00	0.00	0.00	0.00
732-Proceeds From Land Sale	0.00	0.00	0.00	0.00
Interest Income	1,381.57	1,503.47	250.07	341.23
Truck Rent	1,500.00	300.00	0.00	0.00
Total Other Income	2,881.57	2,054.07	43,972.03	14,049.87
Net Other Income	2,881.57	2,054.07	43,972.03	14,049.87
Net Income	-17,239.97	-198,107.32	30,048.68	15,394.30

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TOTAL

	Jan - Dec 21	Jan - Dec 20
Ordinary Income/Expense		
Income		
301-Base/Volume Charges		
GC Base Charges	162,093.70	158,646.61
GC Volume Charge	25,859.88	25,958.65
Late Fees	1,568.87	782.79
Total 301-Base/Volume Charges	189,522.45	185,388.05
304-Service Connections	16,050.00	31,400.00
Total Income	205,572.45	216,788.05
Expense		
509-Bank Service Charges	0.00	4.00
514-Chemicals	9,000.00	9,618.81
518-Dues and Subscriptions	2,868.31	3,118.31
520-Fuel	5,801.39	2,818.39
524-Insurance	12,875.08	11,501.56
528-Licenses and Permits	4,298.25	2,088.25
534-Office Supplies	2,356.25	3,925.85
535-Postage and Delivery	1,116.18	1,576.41
537-Professional Fees		
Accounting	9,047.50	16,595.00
Const-ESA	86,819.00	0.00
Consulting	26,150.00	20,600.00
Engineering	34,188.18	0.00
Legal	4,006.80	16,665.71
Total 537-Professional Fees	160,211.48	53,860.71
539- Payroll Taxes		
FICA	5,923.65	4,591.33
Medicare	1,385.37	1,073.78
MN Unemployment	0.00	22.19
Total 539- Payroll Taxes	7,309.02	5,687.30
539A-PERA	6,530.35	20,704.90
540-Rent	1,790.00	1,660.00
545-Repairs		
GC Repairs	34,619.75	66,924.92
Total 545-Repairs	34,619.75	66,924.92
550-Snowplowing/Lawn Care	2,331.50	1,214.00
559-Supplies-GC Plant	885.33	5,899.31
561-Technical Services		
Biosolid	6,086.02	5,745.15
Daily on Site	20,982.50	9,047.50
Non Routine/Emergency	10,040.50	7,507.00
Technical-Routine	15,800.00	12,220.00
Total 561-Technical Services	52,909.02	34,519.65
562-Telephone	3,402.41	3,254.76
563-Travel & Ent	5,145.87	4,443.20
565-Utilities		
Culvert	1,411.08	1,716.00
Electric Lift	2,202.05	2,637.17
Electric Plant	6,184.62	12,772.41
H Road	322.03	549.47
Waters Edge Manhole	1,214.80	1,804.42
White Pines Manhole	453.79	704.28
Total 565-Utilities	11,788.37	20,183.75

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	TOTAL	
	Jan - Dec 21	Jan - Dec 20
751-Interest Expense	29,973.35	30,828.27
752-Depreciation	0.00	197,776.82
Payroll Expenses	96,006.02	73,436.08
Reconciliation Discrepancies	-0.13	0.01
Total Expense	451,217.80	555,045.26
Net Ordinary Income	-245,645.35	-338,257.21
Other Income/Expense		
Other Income		
702-St Louis Cnty-Property Tax	38,553.84	38,591.55
703-Special Assessments Reve...	43,721.96	13,708.64
704-Taconite Relief	716.40	741.92
709-Fiscal Disparity Payments	571.26	602.85
710-Refunds	5,300.88	358.00
711-Copy Charges	15.00	15.00
714-Customer Reimbursements	0.00	4.00
729-MN PCA-Legacy	142,610.88	181,300.85
732-Proceeds From Land Sale	0.00	-465.75
Interest Income	1,631.64	1,844.70
Truck Rent	1,500.00	300.00
Total Other Income	234,621.86	237,001.76
Net Other Income	234,621.86	237,001.76
Net Income	-11,023.49	-101,255.45