

**Crane Lake Water & Sanitary District**  
**Profit & Loss Prev Year Comparison**  
**January through March 2022**

	Administrative		E. S. Area		G.C. Operating
	Jan - Mar 22	Jan - Mar 21	Jan - Mar 22	Jan - Mar 21	Jan - Mar 22
<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	41,042.80
GC Volume Charge	0.00	0.00	0.00	0.00	5,838.08
Late Fees	0.00	0.00	0.00	0.00	346.17
<b>Total 301-Base/Volume Charges</b>	0.00	0.00	0.00	0.00	47,227.05
<b>304-Service Connections</b>	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	0.00	0.00	0.00	0.00	47,227.05
<b>Expense</b>					
518-Dues and Subscriptions	0.00	0.00	0.00	0.00	50.00
520-Fuel	0.00	0.00	0.00	0.00	0.00
528-Licenses and Permits	0.00	0.00	0.00	1,260.00	19.25
534-Office Supplies	1,263.92	722.22	0.00	0.00	0.00
535-Postage and Delivery	232.00	220.00	0.00	0.00	0.00
<b>537-Professional Fees</b>					
Accounting	420.00	7,962.50	0.00	0.00	0.00
Const-ESA	0.00	0.00	0.00	1,760.00	0.00
Consulting	3,750.00	3,750.00	750.00	6,300.00	0.00
Engineering	0.00	0.00	9,636.54	8,841.46	0.00
Legal	1,202.58	933.12	0.00	913.68	0.00
<b>Total 537-Professional Fees</b>	5,372.58	12,645.62	10,386.54	17,815.14	0.00
<b>539- Payroll Taxes</b>					
FICA	426.50	383.16	0.00	0.00	937.69
Medicare	99.75	89.61	0.00	0.00	219.30
MN Unemployment	0.00	0.00	0.00	0.00	0.00
<b>Total 539- Payroll Taxes</b>	526.25	472.77	0.00	0.00	1,156.99
<b>539A-PERA</b>	496.80	445.50	0.00	0.00	1,134.33
<b>540-Rent</b>	0.00	0.00	0.00	0.00	300.00
<b>545-Repairs</b>					
GC Repairs	0.00	0.00	0.00	4,034.75	2,819.42
<b>Total 545-Repairs</b>	0.00	0.00	0.00	4,034.75	2,819.42
<b>550-Snowplowing/Lawn Care</b>	0.00	0.00	0.00	300.00	385.00
<b>559-Supplies-GC Plant</b>	0.00	0.00	0.00	0.00	0.00
<b>561-Technical Services</b>					
Biosolid	0.00	0.00	0.00	0.00	344.73
Daily on Site	0.00	0.00	0.00	0.00	962.50
Non Routine/Emergency	0.00	0.00	0.00	0.00	3,453.00
Technical-Routine	0.00	0.00	0.00	0.00	3,800.00
<b>Total 561-Technical Services</b>	0.00	0.00	0.00	0.00	8,560.23
<b>562-Telephone</b>	261.04	278.20	0.00	0.00	546.57
<b>563-Travel &amp; Ent</b>	0.00	0.00	0.00	0.00	1,484.48
<b>565-Utilities</b>					
Culvert	0.00	0.00	0.00	0.00	683.00
Electric Lift	0.00	0.00	0.00	0.00	612.16
Electric Plant	0.00	0.00	0.00	0.00	3,320.80
H Road	0.00	0.00	0.00	0.00	191.00
Waters Edge Manhole	0.00	0.00	0.00	0.00	800.98
White Pines Manhole	0.00	0.00	0.00	0.00	194.24
<b>Total 565-Utilities</b>	0.00	0.00	0.00	0.00	5,802.18
<b>751-Interest Expense</b>	0.00	0.00	0.00	0.00	0.00
<b>Payroll Expenses</b>	6,879.00	6,180.00	0.00	0.00	15,124.00
<b>Reconciliation Discrepancies</b>	-0.03	-0.05	0.00	0.00	0.00
<b>Total Expense</b>	15,031.56	20,964.26	10,386.54	23,409.89	37,382.45
<b>Net Ordinary Income</b>	-15,031.56	-20,964.26	-10,386.54	-23,409.89	9,844.60

**Crane Lake Water & Sanitary District**  
**Profit & Loss Prev Year Comparison**  
**January through March 2022**

	Administrative		E. S. Area		G.C. Operating
	Jan - Mar 22	Jan - Mar 21	Jan - Mar 22	Jan - Mar 21	Jan - Mar 22
<b>Other Income/Expense</b>					
<b>Other Income</b>					
702-St Louis Cnty-Property Tax	505.34	624.45	0.00	0.00	0.00
703-Special Assessments Reve...	0.00	0.00	0.00	0.00	0.00
709-Fiscal Disparity Payments	14.55	3.71	0.00	0.00	0.00
710-Refunds	0.00	0.00	0.00	0.00	1,640.00
729-MN PCA-Legacy	0.00	0.00	17,708.14	17,923.03	0.00
Finance Charges	0.00	0.00	0.00	0.00	4.00
Interest Income	0.00	0.00	0.00	0.00	226.16
<b>Total Other Income</b>	<b>519.89</b>	<b>628.16</b>	<b>17,708.14</b>	<b>17,923.03</b>	<b>1,870.16</b>
<b>Net Other Income</b>	<b>519.89</b>	<b>628.16</b>	<b>17,708.14</b>	<b>17,923.03</b>	<b>1,870.16</b>
<b>Net Income</b>	<b>-14,511.67</b>	<b>-20,336.10</b>	<b>7,321.60</b>	<b>-5,486.86</b>	<b>11,714.76</b>

**Crane Lake Water & Sanitary District**  
**Profit & Loss Prev Year Comparison**  
**January through March 2022**

	G.C. Operating		Debt Service		TOTAL	
	Jan - Mar 21	Jan - Mar 22	Jan - Mar 21	Jan - Mar 22	Jan - Mar 21	Jan - Mar 21
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>301-Base/Volume Charges</b>						
GC Base Charges	40,440.30	0.00	0.00	41,042.80	40,440.30	
GC Volume Charge	5,777.73	0.00	0.00	5,838.08	5,777.73	
Late Fees	346.70	0.00	0.00	346.17	346.70	
<b>Total 301-Base/Volume Charges</b>	<b>46,564.73</b>	<b>0.00</b>	<b>0.00</b>	<b>47,227.05</b>	<b>46,564.73</b>	
<b>304-Service Connections</b>	<b>0.00</b>	<b>7,850.00</b>	<b>7,850.00</b>	<b>7,850.00</b>	<b>7,850.00</b>	
<b>Total Income</b>	<b>46,564.73</b>	<b>7,850.00</b>	<b>7,850.00</b>	<b>55,077.05</b>	<b>54,414.73</b>	
<b>Expense</b>						
518-Dues and Subscriptions	50.00	0.00	0.00	50.00	50.00	
520-Fuel	1,379.86	0.00	0.00	0.00	1,379.86	
528-Licenses and Permits	505.00	0.00	0.00	19.25	1,765.00	
534-Office Supplies	0.00	0.00	0.00	1,263.92	722.22	
535-Postage and Delivery	224.18	0.00	0.00	232.00	444.18	
<b>537-Professional Fees</b>						
Accounting	0.00	0.00	0.00	420.00	7,962.50	
Const-ESA	0.00	0.00	0.00	0.00	1,760.00	
Consulting	0.00	0.00	0.00	4,500.00	10,050.00	
Engineering	0.00	0.00	0.00	9,636.54	8,841.46	
Legal	0.00	0.00	0.00	1,202.58	1,846.80	
<b>Total 537-Professional Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,759.12</b>	<b>30,460.76</b>	
<b>539- Payroll Taxes</b>						
FICA	843.20	0.00	0.00	1,364.19	1,226.36	
Medicare	197.21	0.00	0.00	319.05	286.82	
MN Unemployment	0.00	0.00	0.00	0.00	0.00	
<b>Total 539- Payroll Taxes</b>	<b>1,040.41</b>	<b>0.00</b>	<b>0.00</b>	<b>1,683.24</b>	<b>1,513.18</b>	
<b>539A-PERA</b>	<b>954.39</b>	<b>0.00</b>	<b>0.00</b>	<b>1,631.13</b>	<b>1,399.89</b>	
<b>540-Rent</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	
<b>545-Repairs</b>						
GC Repairs	3,987.86	0.00	0.00	2,819.42	8,022.61	
<b>Total 545-Repairs</b>	<b>3,987.86</b>	<b>0.00</b>	<b>0.00</b>	<b>2,819.42</b>	<b>8,022.61</b>	
<b>550-Snowplowing/Lawn Care</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>385.00</b>	<b>300.00</b>	
<b>559-Supplies-GC Plant</b>	<b>151.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>151.36</b>	
<b>561-Technical Services</b>						
Biosolid	0.00	0.00	0.00	344.73	0.00	
Daily on Site	10,175.00	0.00	0.00	962.50	10,175.00	
Non Routine/Emergency	2,304.00	0.00	0.00	3,453.00	2,304.00	
Technical-Routine	3,800.00	0.00	0.00	3,800.00	3,800.00	
<b>Total 561-Technical Services</b>	<b>16,279.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,560.23</b>	<b>16,279.00</b>	
<b>562-Telephone</b>	<b>558.35</b>	<b>0.00</b>	<b>0.00</b>	<b>807.61</b>	<b>836.55</b>	
<b>563-Travel &amp; Ent</b>	<b>1,070.65</b>	<b>0.00</b>	<b>0.00</b>	<b>1,484.48</b>	<b>1,070.65</b>	
<b>565-Utilities</b>						
Culvert	718.00	0.00	0.00	683.00	718.00	
Electric Lift	668.57	0.00	0.00	612.16	668.57	
Electric Plant	3,657.93	0.00	0.00	3,320.80	3,657.93	
H Road	194.00	0.00	0.00	191.00	194.00	
Waters Edge Manhole	969.94	0.00	0.00	800.98	969.94	
White Pines Manhole	210.54	0.00	0.00	194.24	210.54	
<b>Total 565-Utilities</b>	<b>6,418.98</b>	<b>0.00</b>	<b>0.00</b>	<b>5,802.18</b>	<b>6,418.98</b>	
<b>751-Interest Expense</b>	<b>0.00</b>	<b>30,055.71</b>	<b>29,973.35</b>	<b>30,055.71</b>	<b>29,973.35</b>	
<b>Payroll Expenses</b>	<b>13,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,003.00</b>	<b>19,780.00</b>	
<b>Reconciliation Discrepancies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.03</b>	<b>-0.05</b>	
<b>Total Expense</b>	<b>46,520.04</b>	<b>30,055.71</b>	<b>29,973.35</b>	<b>92,856.26</b>	<b>120,867.54</b>	
<b>Net Ordinary Income</b>	<b>44.69</b>	<b>-22,205.71</b>	<b>-22,123.35</b>	<b>-37,779.21</b>	<b>-66,452.81</b>	

**Crane Lake Water & Sanitary District**  
**Profit & Loss Prev Year Comparison**  
**January through March 2022**

	G.C. Operating		Debt Service		TOTAL	
	Jan - Mar 21	Jan - Mar 22	Jan - Mar 21	Jan - Mar 22	Jan - Mar 21	Jan - Mar 22
<b>Other Income/Expense</b>						
<b>Other Income</b>						
702-St Louis Cnty-Property Tax	0.00	0.00	0.00	505.34	624.45	
703-Special Assessments Reve...	0.00	945.18	19,838.73	945.18	19,838.73	
709-Fiscal Disparity Payments	0.00	0.00	0.00	14.55	3.71	
710-Refunds	0.00	0.00	0.00	1,640.00	0.00	
729-MN PCA-Legacy	0.00	0.00	0.00	17,708.14	17,923.03	
Finance Charges	0.00	0.00	0.00	4.00	0.00	
Interest Income	382.01	0.00	60.75	226.16	442.76	
<b>Total Other Income</b>	<b>382.01</b>	<b>945.18</b>	<b>19,899.48</b>	<b>21,043.37</b>	<b>38,832.68</b>	
<b>Net Other Income</b>	<b>382.01</b>	<b>945.18</b>	<b>19,899.48</b>	<b>21,043.37</b>	<b>38,832.68</b>	
<b>Net Income</b>	<b>426.70</b>	<b>-21,260.53</b>	<b>-2,223.87</b>	<b>-16,735.84</b>	<b>-27,620.13</b>	