

## Crane Lake Water & Sanitary District Profit & Loss Prev Year Comparison January through December 2023

	Administrative		E. S. Area		G.C. Operating		Debt Service		TOTAL	
	Jan - Dec 23	Jan - Dec 22	Jan - Dec 23	Jan - Dec 22	Jan - Dec 23	Jan - Dec 22	Jan - Dec 23	Jan - Dec 22	Jan - Dec 23	Jan - Dec 22
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
301-Base/Volume Charges										
GC Base Charges	0.00	0.00	0.00	0.00	181,216.30	166,244.50	0.00	0.00	181,216.30	166,244.50
GC Volume Charge	0.00	0.00	0.00	0.00	27,821.35	25,574.56	0.00	0.00	27,821.35	25,574.56
Late Fees	0.00	0.00	0.00	0.00	1,738.75	1,322.64	0.00	0.00	1,738.75	1,322.64
<b>Total 301-Base/Volume Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>210,776.40</b>	<b>193,141.70</b>	<b>0.00</b>	<b>0.00</b>	<b>210,776.40</b>	<b>193,141.70</b>
304-Service Connections	0.00	0.00	0.00	0.00	0.00	0.00	46,750.00	15,700.00	46,750.00	15,700.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>210,776.40</b>	<b>193,141.70</b>	<b>46,750.00</b>	<b>15,700.00</b>	<b>257,526.40</b>	<b>208,841.70</b>
<b>Expense</b>										
509-Bank Service Charges	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00
514-Chemicals	0.00	0.00	0.00	0.00	12,000.00	15,000.00	0.00	0.00	12,000.00	15,000.00
518-Dues and Subscriptions	3,084.25	2,982.25	0.00	0.00	50.00	50.00	0.00	0.00	3,134.25	3,032.25
520-Fuel	0.00	0.00	0.00	0.00	4,874.62	8,056.05	0.00	0.00	4,874.62	8,056.05
524-Insurance	3,013.00	2,225.00	0.00	0.00	19,339.63	15,806.63	0.00	0.00	22,352.63	17,831.63
528-Licenses and Permits	0.00	0.00	1,195.00	1,470.00	859.50	547.50	0.00	0.00	2,054.50	2,017.50
534-Office Supplies	3,247.21	2,933.65	0.00	0.00	0.00	34.20	0.00	0.00	3,247.21	2,967.85
535-Postage and Delivery	1,305.65	936.00	0.00	0.00	0.00	0.00	0.00	0.00	1,305.65	936.00
537-Professional Fees										
Accounting	10,230.00	9,440.00	0.00	0.00	0.00	0.00	0.00	0.00	10,230.00	9,440.00
Const-ESA	0.00	0.00	537,621.21	0.00	0.00	0.00	0.00	0.00	537,621.21	0.00
Consulting	15,000.00	15,000.00	3,500.00	5,050.00	0.00	0.00	0.00	0.00	18,500.00	20,050.00
Engineering	0.00	0.00	68,018.21	0.00	0.00	0.00	0.00	0.00	68,018.21	0.00
Legal	4,693.12	2,474.58	0.00	0.00	0.00	0.00	0.00	0.00	4,693.12	2,474.58
<b>Total 537-Professional Fees</b>	<b>29,923.12</b>	<b>26,914.58</b>	<b>609,139.42</b>	<b>5,050.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>639,062.54</b>	<b>31,964.58</b>
539- Payroll Taxes										
FICA	1,653.40	1,539.34	0.00	0.00	5,673.94	4,802.27	0.00	0.00	7,327.34	6,341.61
Medicare	386.68	360.01	0.00	0.00	1,326.97	1,123.11	0.00	0.00	1,713.65	1,483.12
MN Unemployment	0.00	0.00	0.00	0.00	822.65	0.00	0.00	0.00	822.65	0.00
<b>Total 539- Payroll Taxes</b>	<b>2,040.08</b>	<b>1,899.35</b>	<b>0.00</b>	<b>0.00</b>	<b>7,823.56</b>	<b>5,925.38</b>	<b>0.00</b>	<b>0.00</b>	<b>9,863.64</b>	<b>7,824.73</b>
539A-PERA	1,910.11	1,785.60	0.00	0.00	6,863.73	5,809.30	0.00	0.00	8,773.84	7,594.90
540-Rent	1,000.00	980.00	0.00	0.00	1,751.70	1,760.00	0.00	0.00	2,751.70	2,740.00
545-Repairs										
GC Repairs	0.00	0.00	0.00	53.69	28,834.29	17,907.13	0.00	0.00	28,834.29	17,960.82
<b>Total 545-Repairs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53.69</b>	<b>28,834.29</b>	<b>17,907.13</b>	<b>0.00</b>	<b>0.00</b>	<b>28,834.29</b>	<b>17,960.82</b>
550-Snowplowing/Lawn Care	0.00	0.00	0.00	0.00	1,481.00	2,819.00	0.00	0.00	1,481.00	2,819.00
559-Supplies-GC Plant	0.00	0.00	0.00	0.00	1,487.37	823.15	0.00	0.00	1,487.37	823.15
561-Technical Services										
Biosolid	0.00	0.00	1,260.00	0.00	9,230.43	6,363.98	0.00	0.00	10,490.43	6,363.98
Daily on Site	0.00	0.00	0.00	0.00	687.50	9,380.00	0.00	0.00	687.50	9,380.00
Non Routine/Emergency	0.00	0.00	0.00	0.00	20,880.20	16,088.72	0.00	0.00	20,880.20	16,088.72
Technical-Routine	0.00	0.00	0.00	0.00	16,400.00	15,000.00	0.00	0.00	16,400.00	15,000.00
<b>Total 561-Technical Services</b>	<b>0.00</b>	<b>0.00</b>	<b>1,260.00</b>	<b>0.00</b>	<b>47,198.13</b>	<b>46,832.70</b>	<b>0.00</b>	<b>0.00</b>	<b>48,458.13</b>	<b>46,832.70</b>
562-Telephone	1,307.53	1,087.42	0.00	0.00	2,230.81	2,207.50	0.00	0.00	3,538.34	3,294.92
563-Travel & Education	1,772.83	0.00	0.00	0.00	6,486.87	6,684.52	0.00	0.00	8,259.70	6,684.52
564-Garbage	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	30.00
565-Utilities										
Culvert	0.00	0.00	0.00	0.00	1,804.00	1,732.00	0.00	0.00	1,804.00	1,732.00
Electric Lift	0.00	0.00	0.00	0.00	3,835.27	3,103.38	0.00	0.00	3,835.27	3,103.38
Electric Plant	0.00	0.00	0.00	0.00	11,151.96	10,714.09	0.00	0.00	11,151.96	10,714.09
H Road	0.00	0.00	0.00	0.00	615.00	643.00	0.00	0.00	615.00	643.00
Waters Edge Manhole	0.00	0.00	0.00	0.00	2,741.45	2,107.75	0.00	0.00	2,741.45	2,107.75
White Pines Manhole	0.00	0.00	0.00	0.00	678.10	644.42	0.00	0.00	678.10	644.42
<b>Total 565-Utilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,825.78</b>	<b>18,944.64</b>	<b>0.00</b>	<b>0.00</b>	<b>20,825.78</b>	<b>18,944.64</b>
751-Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	56,552.80	28,642.35	56,552.80	28,642.35
752-Depreciation	0.00	0.00	0.00	0.00	0.00	198,303.60	0.00	0.00	0.00	198,303.60
Payroll Expenses	26,667.75	24,826.00	0.00	0.00	91,515.25	77,456.00	0.00	0.00	118,183.00	102,284.00
Reconciliation Discrepancies	-0.20	-0.15	0.00	0.00	0.00	0.00	0.00	0.00	-0.20	-0.15
<b>Total Expense</b>	<b>75,326.33</b>	<b>66,571.70</b>	<b>611,594.42</b>	<b>6,573.69</b>	<b>253,622.24</b>	<b>424,797.30</b>	<b>56,552.80</b>	<b>28,642.35</b>	<b>997,095.79</b>	<b>526,585.04</b>
<b>Net Ordinary Income</b>	<b>-75,326.33</b>	<b>-66,571.70</b>	<b>-611,594.42</b>	<b>-6,573.69</b>	<b>-42,845.84</b>	<b>-231,655.60</b>	<b>-9,802.80</b>	<b>-12,942.35</b>	<b>-739,569.39</b>	<b>-317,743.34</b>

**Crane Lake Water & Sanitary District  
Profit & Loss Prev Year Comparison  
January through December 2023**

	Administrative		E. S. Area		G.C. Operating		Debt Service		TOTAL	
	Jan - Dec 23	Jan - Dec 22	Jan - Dec 23	Jan - Dec 22	Jan - Dec 23	Jan - Dec 22	Jan - Dec 23	Jan - Dec 22	Jan - Dec 23	Jan - Dec 22
<b>Other Income/Expense</b>										
<b>Other Income</b>										
701-State of MN-MV Credit	12.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.48	0.00
702-St Louis Cnty-Property Tax	67,407.97	48,727.51	0.00	0.00	0.00	0.00	0.00	0.00	67,407.97	48,727.51
703-Special Assessments Revenue	0.00	0.00	0.00	0.00	0.00	0.00	23,989.49	9,919.38	23,989.49	9,919.38
704-Taconite Relief	917.94	812.70	0.00	0.00	0.00	0.00	0.00	0.00	917.94	812.70
709-Fiscal Disparity Payments	38.06	43.07	0.00	0.00	0.00	0.00	0.00	0.00	38.06	43.07
710-Refunds	0.00	0.00	0.00	0.00	496.00	1,640.00	0.00	0.00	496.00	1,640.00
711-Copy Charges	15.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	15.00
729-MN PCA-Legacy	0.00	0.00	305,915.50	628,845.82	0.00	0.00	0.00	0.00	305,915.50	628,845.82
733-St. Louis County-ARPA Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
734-IRRRB Grant	0.00	0.00	205,086.87	44,913.13	0.00	0.00	0.00	0.00	205,086.87	44,913.13
735-InterGovernment Funds	974.21	452.13	0.00	0.00	0.00	0.00	1,203,086.51	0.00	1,204,060.72	452.13
Finance Charges	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	4.00
Interest Income	0.00	0.00	0.00	0.00	665.05	755.84	593.75	158.33	1,258.80	914.17
Truck Rent	0.00	0.00	0.00	0.00	300.00	600.00	0.00	0.00	300.00	600.00
<b>Total Other Income</b>	<b>69,365.66</b>	<b>50,050.41</b>	<b>511,002.37</b>	<b>673,758.95</b>	<b>1,461.05</b>	<b>2,999.84</b>	<b>1,227,669.75</b>	<b>10,077.71</b>	<b>1,809,498.83</b>	<b>736,886.91</b>
<b>Net Other Income</b>	<b>69,365.66</b>	<b>50,050.41</b>	<b>511,002.37</b>	<b>673,758.95</b>	<b>1,461.05</b>	<b>2,999.84</b>	<b>1,227,669.75</b>	<b>10,077.71</b>	<b>1,809,498.83</b>	<b>736,886.91</b>
<b>Net Income</b>	<b>-5,960.67</b>	<b>-16,521.29</b>	<b>-100,592.05</b>	<b>667,185.26</b>	<b>-41,384.79</b>	<b>-228,655.76</b>	<b>1,217,866.95</b>	<b>-2,864.64</b>	<b>1,069,929.44</b>	<b>419,143.57</b>