

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
January through September 2024

	Administrative		E. S. Area	
	Jan - Sep 24	Jan - Sep 23	Jan - Sep 24	Jan - Sep 23
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	22,860.00	0.00
Total Income	0.00	0.00	22,860.00	0.00
Expense				
514-Chemicals	0.00	0.00	0.00	0.00
518-Dues and Subscriptions	1,079.35	2,664.25	0.00	0.00
520-Fuel	0.00	0.00	0.00	0.00
524-Insurance	2,321.00	2,847.00	0.00	0.00
528-Licenses and Permits	0.00	0.00	2,185.00	885.00
534-Office Supplies	2,655.06	2,547.23	0.00	0.00
535-Postage and Delivery	845.22	777.65	0.00	0.00
537-Professional Fees				
Accounting	9,697.50	9,687.50	0.00	0.00
Const-ESA	0.00	0.00	189,588.21	427,924.68
Consulting	11,250.00	11,250.00	5,400.00	2,700.00
Engineering	0.00	0.00	0.00	62,575.11
Legal	276.00	883.62	0.00	0.00
Total 537-Professional Fees	21,223.50	21,821.12	194,988.21	493,199.79
539- Payroll Taxes				
FICA	1,222.21	1,226.62	0.00	0.00
Medicare	285.84	286.87	0.00	0.00
MN Unemployment	0.00	0.00	0.00	0.00
Total 539- Payroll Taxes	1,508.05	1,513.49	0.00	0.00
539A-PERA	1,407.61	1,416.34	0.00	0.00
540-Rent	0.00	0.00	0.00	0.00
545-Repairs				
GC Repairs	0.00	0.00	7,271.96	0.00
ISTS Repairs	0.00	0.00	0.00	0.00
Total 545-Repairs	0.00	0.00	7,271.96	0.00
547-Vehicle Use	0.00	0.00	0.00	0.00
550-Snowplowing/Lawn Care	0.00	0.00	0.00	0.00
559-Supplies-GC Plant	0.00	0.00	0.00	0.00
561-Technical Services				
Biosolid	0.00	0.00	0.00	1,260.00
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	1,260.00
562-Telephone	1,178.04	967.81	0.00	0.00
563-Travel & Education	0.00	1,772.83	0.00	0.00

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
January through September 2024

	Administrative		E. S. Area	
	Jan - Sep 24	Jan - Sep 23	Jan - Sep 24	Jan - Sep 23
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
751-Interest Expense	0.00	0.00	0.00	0.00
776-Penalties & Interest	74.91	0.00	0.00	0.00
Payroll Expenses	19,713.00	19,784.25	0.00	0.00
Reconciliation Discrepancies	-0.15	-0.17	0.00	0.00
Total Expense	52,005.59	56,111.80	204,445.17	495,344.79
Net Ordinary Income	-52,005.59	-56,111.80	-181,585.17	-495,344.79
Other Income/Expense				
Other Income				
701-State of MN-MV Credit	0.00	12.48	0.00	0.00
702-St Louis Cnty-Property Tax	45,172.64	38,312.16	0.00	0.00
703-Special Assessments Reve...	0.00	0.00	0.00	0.00
704-Taconite Relief	520.73	458.97	0.00	0.00
709-Fiscal Disparity Payments	42.37	21.52	0.00	0.00
710-Refunds	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	91,914.77	187,974.73
733-St. Louis County-ARPA Grant	0.00	0.00	150,000.00	0.00
734-IRRRB Grant	0.00	0.00	0.00	205,086.87
735-InterGovernment Funds	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00
Sludge Deposit	0.00	0.00	0.00	0.00
Truck Rent	0.00	0.00	0.00	0.00
Total Other Income	45,735.74	38,805.13	241,914.77	393,061.60
Other Expense				
775-Refund	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00
Net Other Income	45,735.74	38,805.13	241,914.77	393,061.60
Net Income	-6,269.85	-17,306.67	60,329.60	-102,283.19

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
January through September 2024

	G.C. Operating		Debt Service	
	Jan - Sep 24	Jan - Sep 23	Jan - Sep 24	Jan - Sep 23
Ordinary Income/Expense				
Income				
301-Base/Volume Charges				
GC Base Charges	156,517.66	134,715.50	0.00	0.00
GC Volume Charge	10,990.03	21,149.30	0.00	0.00
Late Fees	974.66	1,471.10	0.00	0.00
Total 301-Base/Volume Charges	168,482.35	157,335.90	0.00	0.00
304-Service Connections	0.00	0.00	16,050.00	23,200.00
Total Income	168,482.35	157,335.90	16,050.00	23,200.00
Expense				
514-Chemicals	3,000.00	6,000.00	0.00	0.00
518-Dues and Subscriptions	50.00	50.00	0.00	0.00
520-Fuel	1,725.86	4,533.01	0.00	0.00
524-Insurance	14,828.38	13,965.63	0.00	0.00
528-Licenses and Permits	530.00	815.00	0.00	0.00
534-Office Supplies	0.00	0.00	0.00	0.00
535-Postage and Delivery	0.00	0.00	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	0.00	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	0.00	0.00	0.00	0.00
539- Payroll Taxes				
FICA	3,961.96	4,259.50	0.00	0.00
Medicare	926.58	996.17	0.00	0.00
MN Unemployment	0.00	822.65	0.00	0.00
Total 539- Payroll Taxes	4,888.54	6,078.32	0.00	0.00
539A-PERA	4,812.75	5,152.67	0.00	0.00
540-Rent	1,942.70	325.50	0.00	0.00
545-Repairs				
GC Repairs	8,735.42	24,952.23	0.00	0.00
ISTS Repairs	550.00	0.00	0.00	0.00
Total 545-Repairs	9,285.42	24,952.23	0.00	0.00
547-Vehicle Use	200.00	0.00	0.00	0.00
550-Snowplowing/Lawn Care	2,055.00	1,331.00	0.00	0.00
559-Supplies-GC Plant	212.64	1,470.91	0.00	0.00
561-Technical Services				
Biosolid	3,216.10	8,433.93	0.00	0.00
Daily on Site	0.00	687.50	0.00	0.00
Non Routine/Emergency	19,603.80	15,508.10	0.00	0.00
Technical-Routine	13,000.00	12,300.00	0.00	0.00
Total 561-Technical Services	35,819.90	36,929.53	0.00	0.00
562-Telephone	1,737.62	1,668.62	0.00	0.00
563-Travel & Education	3,640.28	4,573.50	0.00	0.00

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
January through September 2024

	G.C. Operating		Debt Service	
	Jan - Sep 24	Jan - Sep 23	Jan - Sep 24	Jan - Sep 23
565-Utilities				
Culvert	1,524.00	1,610.00	0.00	0.00
Electric Lift	3,544.56	2,833.17	0.00	0.00
Electric Plant	7,513.43	9,131.87	0.00	0.00
H Road	538.00	490.00	0.00	0.00
Waters Edge Manhole	1,949.53	2,144.90	0.00	0.00
White Pines Manhole	468.56	534.10	0.00	0.00
Total 565-Utilities	15,538.08	16,744.04	0.00	0.00
751-Interest Expense	0.00	0.00	0.00	28,642.38
776-Penalties & Interest	0.00	0.00	0.00	0.00
Payroll Expenses	63,902.50	68,701.50	0.00	0.00
Reconciliation Discrepancies	0.00	0.00	0.00	0.00
Total Expense	164,169.67	193,291.46	0.00	28,642.38
Net Ordinary Income	4,312.68	-35,955.56	16,050.00	-5,442.38
Other Income/Expense				
Other Income				
701-State of MN-MV Credit	0.00	0.00	0.00	0.00
702-St Louis Cnty-Property Tax	0.00	0.00	0.00	0.00
703-Special Assessments Reve...	0.00	0.00	13,185.11	13,552.75
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	496.00	0.00	0.00
714-Customer Reimbursements	292.50	0.00	0.00	0.00
729-MN PCA-Legacy	0.00	0.00	0.00	0.00
733-St. Louis County-ARPA Grant	0.00	0.00	0.00	0.00
734-IRRRB Grant	0.00	0.00	0.00	0.00
735-InterGovernment Funds	0.00	0.00	305.86	0.00
Interest Income	587.09	462.17	890.14	308.54
Sludge Deposit	225.00	0.00	0.00	0.00
Truck Rent	472.00	0.00	0.00	0.00
Total Other Income	1,576.59	958.17	14,381.11	13,861.29
Other Expense				
775-Refund	0.00	0.00	305.86	0.00
Total Other Expense	0.00	0.00	305.86	0.00
Net Other Income	1,576.59	958.17	14,075.25	13,861.29
Net Income	5,889.27	-34,997.39	30,125.25	8,418.91

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
January through September 2024

	TOTAL	
	Jan - Sep 24	Jan - Sep 23
Ordinary Income/Expense		
Income		
301-Base/Volume Charges		
GC Base Charges	156,517.66	134,715.50
GC Volume Charge	10,990.03	21,149.30
Late Fees	974.66	1,471.10
Total 301-Base/Volume Charges	168,482.35	157,335.90
304-Service Connections	38,910.00	23,200.00
Total Income	207,392.35	180,535.90
Expense		
514-Chemicals	3,000.00	6,000.00
518-Dues and Subscriptions	1,129.35	2,714.25
520-Fuel	1,725.86	4,533.01
524-Insurance	17,149.38	16,812.63
528-Licenses and Permits	2,715.00	1,700.00
534-Office Supplies	2,655.06	2,547.23
535-Postage and Delivery	845.22	777.65
537-Professional Fees		
Accounting	9,697.50	9,687.50
Const-ESA	189,588.21	427,924.68
Consulting	16,650.00	13,950.00
Engineering	0.00	62,575.11
Legal	276.00	883.62
Total 537-Professional Fees	216,211.71	515,020.91
539- Payroll Taxes		
FICA	5,184.17	5,486.12
Medicare	1,212.42	1,283.04
MN Unemployment	0.00	822.65
Total 539- Payroll Taxes	6,396.59	7,591.81
539A-PERA	6,220.36	6,569.01
540-Rent	1,942.70	325.50
545-Repairs		
GC Repairs	16,007.38	24,952.23
ISTS Repairs	550.00	0.00
Total 545-Repairs	16,557.38	24,952.23
547-Vehicle Use	200.00	0.00
550-Snowplowing/Lawn Care	2,055.00	1,331.00
559-Supplies-GC Plant	212.64	1,470.91
561-Technical Services		
Biosolid	3,216.10	9,693.93
Daily on Site	0.00	687.50
Non Routine/Emergency	19,603.80	15,508.10
Technical-Routine	13,000.00	12,300.00
Total 561-Technical Services	35,819.90	38,189.53
562-Telephone	2,915.66	2,636.43
563-Travel & Education	3,640.28	6,346.33

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
January through September 2024

	TOTAL	
	Jan - Sep 24	Jan - Sep 23
565-Utilities		
Culvert	1,524.00	1,610.00
Electric Lift	3,544.56	2,833.17
Electric Plant	7,513.43	9,131.87
H Road	538.00	490.00
Waters Edge Manhole	1,949.53	2,144.90
White Pines Manhole	468.56	534.10
Total 565-Utilities	15,538.08	16,744.04
751-Interest Expense	0.00	28,642.38
776-Penalties & Interest	74.91	0.00
Payroll Expenses	83,615.50	88,485.75
Reconciliation Discrepancies	-0.15	-0.17
Total Expense	420,620.43	773,390.43
Net Ordinary Income	-213,228.08	-592,854.53
Other Income/Expense		
Other Income		
701-State of MN-MV Credit	0.00	12.48
702-St Louis Cnty-Property Tax	45,172.64	38,312.16
703-Special Assessments Reve...	13,185.11	13,552.75
704-Taconite Relief	520.73	458.97
709-Fiscal Disparity Payments	42.37	21.52
710-Refunds	0.00	496.00
714-Customer Reimbursements	292.50	0.00
729-MN PCA-Legacy	91,914.77	187,974.73
733-St. Louis County-ARPA Grant	150,000.00	0.00
734-IRRRB Grant	0.00	205,086.87
735-InterGovernment Funds	305.86	0.00
Interest Income	1,477.23	770.71
Sludge Deposit	225.00	0.00
Truck Rent	472.00	0.00
Total Other Income	303,608.21	446,686.19
Other Expense		
775-Refund	305.86	0.00
Total Other Expense	305.86	0.00
Net Other Income	303,302.35	446,686.19
Net Income	90,074.27	-146,168.34