

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

	Administrative		E. S. Area		G.C. Operating	
	Jan - Dec 22	Jan - Dec 21	Jan - Dec 22	Jan - Dec 21	Jan - Dec 22	Jan - Dec 21
Ordinary Income/Expense						
Income						
301-Base/Volume Charges						
GC Base Charges	0.00	0.00	0.00	0.00	166,244.50	162,093.70
GC Volume Charge	0.00	0.00	0.00	0.00	25,574.56	25,859.88
Late Fees	0.00	0.00	0.00	0.00	1,322.64	1,568.87
Total 301-Base/Volume Charges	0.00	0.00	0.00	0.00	193,141.70	189,522.45
304-Service Connections	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	0.00	193,141.70	189,522.45
Expense						
514-Chemicals	0.00	0.00	0.00	0.00	15,000.00	9,000.00
518-Dues and Subscriptions	2,982.25	2,818.31	0.00	0.00	50.00	50.00
520-Fuel	0.00	0.00	0.00	0.00	8,056.05	5,801.39
524-Insurance	2,225.00	1,794.00	0.00	0.00	15,606.63	11,081.08
528-Licenses and Permits	0.00	0.00	1,470.00	3,770.00	547.50	528.25
534-Office Supplies	2,933.65	2,356.25	0.00	0.00	34.20	0.00
535-Postage and Delivery	936.00	892.00	0.00	0.00	0.00	224.18
537-Professional Fees						
Accounting	9,440.00	9,047.50	0.00	0.00	0.00	0.00
Const-ESA	0.00	0.00	662,950.67	0.00	0.00	0.00
Consulting	15,000.00	15,000.00	5,050.00	10,650.00	0.00	500.00
Engineering	0.00	0.00	57,952.59	0.00	0.00	0.00
Legal	2,474.58	1,462.32	0.00	2,544.48	0.00	0.00
Total 537-Professional Fees	26,914.58	25,509.82	725,953.26	13,194.48	0.00	500.00
539- Payroll Taxes						
FICA	1,539.34	1,420.58	0.00	0.00	4,802.27	4,503.07
Medicare	360.01	332.23	0.00	0.00	1,123.11	1,053.14
MN Unemployment	0.00	0.00	0.00	0.00	0.00	0.00
Total 539- Payroll Taxes	1,899.35	1,752.81	0.00	0.00	5,925.38	5,556.21
539A-PERA	1,785.60	1,646.45	0.00	0.00	5,809.30	4,883.90
540-Rent	980.00	630.00	0.00	0.00	1,760.00	1,160.00
545-Repairs						
GC Repairs	0.00	0.00	53.69	11,745.55	17,907.13	22,874.20
Total 545-Repairs	0.00	0.00	53.69	11,745.55	17,907.13	22,874.20
550-Snowplowing/Lawn Care	0.00	0.00	0.00	300.00	2,819.00	2,031.50
559-Supplies-GC Plant	0.00	0.00	0.00	0.00	823.15	885.33

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	Administrative		E. S. Area		G.C. Operating	
	Jan - Dec 22	Jan - Dec 21	Jan - Dec 22	Jan - Dec 21	Jan - Dec 22	Jan - Dec 21
561-Technical Services						
Biosolid	0.00	0.00	0.00	0.00	2,444.73	6,086.02
Daily on Site	0.00	0.00	0.00	0.00	9,380.00	20,982.50
Non Routine/Emergency	0.00	0.00	0.00	0.00	16,088.72	10,040.50
Technical-Routine	0.00	0.00	0.00	0.00	15,000.00	15,800.00
Total 561-Technical Services	0.00	0.00	0.00	0.00	42,913.45	52,909.02
562-Telephone	1,087.42	1,171.24	0.00	0.00	2,207.50	2,231.17
563-Travel & Education	0.00	100.00	0.00	0.00	6,684.52	5,045.87
564-Garbage	0.00	0.00	0.00	0.00	30.00	0.00
565-Utilities						
Culvert	0.00	0.00	0.00	0.00	1,732.00	1,411.08
Electric Lift	0.00	0.00	0.00	0.00	3,103.38	2,202.05
Electric Plant	0.00	0.00	0.00	0.00	10,714.09	6,184.62
H Road	0.00	0.00	0.00	0.00	643.00	322.03
Waters Edge Manhole	0.00	0.00	0.00	0.00	2,107.75	1,214.80
White Pines Manhole	0.00	0.00	0.00	0.00	644.42	453.79
Total 565-Utilities	0.00	0.00	0.00	0.00	18,944.64	11,788.37
751-Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00
752-Depreciation	0.00	0.00	0.00	0.00	0.00	197,304.37
Payroll Expenses	24,828.00	22,912.50	0.00	0.00	77,456.00	73,093.52
Reconciliation Discrepancies	-0.15	-0.13	0.00	0.00	0.00	0.00
Total Expense	66,571.70	61,583.25	727,476.95	29,010.03	222,574.45	406,948.36
Net Ordinary Income	-66,571.70	-61,583.25	-727,476.95	-29,010.03	-29,432.75	-217,425.91
Other Income/Expense						
Other Income						
702-St Louis Cnty-Property Tax	49,858.00	38,440.25	0.00	0.00	0.00	0.00
703-Special Assessments Reve...	0.00	0.00	0.00	0.00	0.00	0.00
704-Taconite Relief	812.70	716.40	0.00	0.00	0.00	0.00
709-Fiscal Disparity Payments	57.00	582.10	0.00	0.00	0.00	0.00
710-Refunds	0.00	5,300.88	0.00	0.00	1,640.00	0.00
711-Copy Charges	15.00	15.00	0.00	0.00	0.00	0.00
729-MN PCA-Legacy	0.00	0.00	268,850.66	154,036.14	0.00	0.00
733-St. Louis County-ARPA Grant	0.00	0.00	200,000.00	0.00	0.00	0.00
735-InterGovernment Funds	452.13	0.00	0.00	0.00	0.00	0.00
Finance Charges	0.00	0.00	0.00	0.00	4.00	0.00
Interest Income	0.00	0.00	0.00	0.00	783.72	1,381.57
Truck Rent	0.00	0.00	0.00	0.00	600.00	1,500.00
Total Other Income	51,194.83	45,054.63	468,850.66	154,036.14	3,027.72	2,881.57
Net Other Income	51,194.83	45,054.63	468,850.66	154,036.14	3,027.72	2,881.57
Net Income	-15,376.87	-16,528.62	-258,626.29	125,026.11	-26,405.03	-214,544.34

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	Debt Service		TOTAL	
	Jan - Dec 22	Jan - Dec 21	Jan - Dec 22	Jan - Dec 21
Ordinary Income/Expense				
Income				
301-Base/Volume Charges				
GC Base Charges	0.00	0.00	166,244.50	162,093.70
GC Volume Charge	0.00	0.00	25,574.56	25,859.88
Late Fees	0.00	0.00	1,322.64	1,568.87
Total 301-Base/Volume Charges	0.00	0.00	193,141.70	189,522.45
304-Service Connections	15,700.00	16,050.00	15,700.00	16,050.00
Total Income	15,700.00	16,050.00	208,841.70	205,572.45
Expense				
514-Chemicals	0.00	0.00	15,000.00	9,000.00
518-Dues and Subscriptions	0.00	0.00	3,032.25	2,868.31
520-Fuel	0.00	0.00	8,056.05	5,801.39
524-Insurance	0.00	0.00	17,831.63	12,875.08
528-Licenses and Permits	0.00	0.00	2,017.50	4,298.25
534-Office Supplies	0.00	0.00	2,967.85	2,356.25
535-Postage and Delivery	0.00	0.00	936.00	1,116.18
537-Professional Fees				
Accounting	0.00	0.00	9,440.00	9,047.50
Const-ESA	0.00	0.00	662,950.67	0.00
Consulting	0.00	0.00	20,050.00	26,150.00
Engineering	0.00	0.00	57,952.59	0.00
Legal	0.00	0.00	2,474.58	4,006.80
Total 537-Professional Fees	0.00	0.00	752,867.84	39,204.30
539- Payroll Taxes				
FICA	0.00	0.00	6,341.61	5,923.65
Medicare	0.00	0.00	1,483.12	1,385.37
MN Unemployment	0.00	0.00	0.00	0.00
Total 539- Payroll Taxes	0.00	0.00	7,824.73	7,309.02
539A-PERA	0.00	0.00	7,594.90	6,530.35
540-Rent	0.00	0.00	2,740.00	1,790.00
545-Repairs				
GC Repairs	0.00	0.00	17,960.82	34,619.75
Total 545-Repairs	0.00	0.00	17,960.82	34,619.75
550-Snowplowing/Lawn Care	0.00	0.00	2,819.00	2,331.50
559-Supplies-GC Plant	0.00	0.00	823.15	885.33

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	Jan - Dec 22	Jan - Dec 21	Jan - Dec 22	Jan - Dec 21
561-Technical Services				
Biosolid	0.00	0.00	2,444.73	6,086.02
Daily on Site	0.00	0.00	9,380.00	20,982.50
Non Routine/Emergency	0.00	0.00	16,088.72	10,040.50
Technical-Routine	0.00	0.00	15,000.00	15,800.00
Total 561-Technical Services	0.00	0.00	42,913.45	52,909.02
562-Telephone	0.00	0.00	3,294.92	3,402.41
563-Travel & Education	0.00	0.00	6,684.52	5,145.87
564-Garbage	0.00	0.00	30.00	0.00
565-Utilities				
Culvert	0.00	0.00	1,732.00	1,411.08
Electric Lift	0.00	0.00	3,103.38	2,202.05
Electric Plant	0.00	0.00	10,714.09	6,184.62
H Road	0.00	0.00	643.00	322.03
Waters Edge Manhole	0.00	0.00	2,107.75	1,214.80
White Pines Manhole	0.00	0.00	644.42	453.79
Total 565-Utilities	0.00	0.00	18,944.64	11,788.37
751-Interest Expense	30,055.71	29,357.43	30,055.71	29,357.43
752-Depreciation	0.00	0.00	0.00	197,304.37
Payroll Expenses	0.00	0.00	102,284.00	96,006.02
Reconciliation Discrepancies	0.00	0.00	-0.15	-0.13
Total Expense	30,055.71	29,357.43	1,046,678.81	526,899.07
Net Ordinary Income	-14,355.71	-13,307.43	-837,837.11	-321,326.62
Other Income/Expense				
Other Income				
702-St Louis Cnty-Property Tax	0.00	0.00	49,858.00	38,440.25
703-Special Assessments Reve...	25,111.33	12,157.92	25,111.33	12,157.92
704-Taconite Relief	0.00	0.00	812.70	716.40
709-Fiscal Disparity Payments	0.00	0.00	57.00	582.10
710-Refunds	0.00	0.00	1,640.00	5,300.88
711-Copy Charges	0.00	0.00	15.00	15.00
729-MN PCA-Legacy	0.00	0.00	268,850.66	154,036.14
733-St. Louis County-ARPA Grant	0.00	0.00	200,000.00	0.00
735-InterGovernment Funds	0.00	0.00	452.13	0.00
Finance Charges	0.00	0.00	4.00	0.00
Interest Income	158.33	211.51	942.05	1,593.08
Truck Rent	0.00	0.00	600.00	1,500.00
Total Other Income	25,269.66	12,369.43	548,342.87	214,341.77
Net Other Income	25,269.66	12,369.43	548,342.87	214,341.77
Net Income	10,913.95	-938.00	-289,494.24	-106,984.85