

Crane Lake Water & Sanitary District

Profit & Loss Prev Year Comparison

January through June 2026

	Administrative		E. S. Area	
	Jan - Jun 26	Jan - Jun 25	Jan - Jun 26	Jan - Jun 25
Ordinary Income/Expense				
Income				
301-Base/Volume Charges				
GC Base Charges	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	25.00	0.00	0.00
514-Chemicals	0.00	0.00	0.00	0.00
518-Dues and Subscriptions	2,796.40	2,633.40	0.00	0.00
520-Fuel	0.00	0.00	0.00	0.00
524-Insurance	69.00	33.00	0.00	0.00
528-Licenses and Permits	0.00	0.00	0.00	0.00
534-Office Supplies	2,221.58	1,821.96	0.00	0.00
535-Postage and Delivery	634.48	584.00	0.00	0.00
537-Professional Fees				
Accounting	0.00	9,337.50	0.00	0.00
Const-ESA	0.00	0.00	46,855.00	19,788.90
Consulting	7,500.00	7,500.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00
Legal	607.71	392.00	0.00	0.00
Total 537-Professional Fees	8,107.71	17,229.50	46,855.00	19,788.90
539- Payroll Taxes				
FICA	961.62	842.21	0.00	0.00
Medicare	224.90	196.97	0.00	0.00
MN-Paid Leave-Employee	32.94	0.00	0.00	0.00
MN-Paid Leave Co.	16.45	0.00	0.00	0.00
MN Unemployment	0.00	0.00	0.00	0.00
Total 539- Payroll Taxes	1,235.91	1,039.18	0.00	0.00
539A-PERA	1,111.52	969.30	0.00	0.00
540-Rent	0.00	0.00	0.00	0.00
545-Repairs				
GC Repairs	0.00	0.00	11,161.46	1,220.83
ISTS Repairs	0.00	0.00	0.00	0.00
Total 545-Repairs	0.00	0.00	11,161.46	1,220.83
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	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	761.55	709.96	0.00	0.00
563-Travel & Education	0.00	0.00	0.00	0.00
564-Garbage	0.00	0.00	0.00	0.00

Crane Lake Water & Sanitary District
Profit & Loss Prev Year Comparison
 January through June 2026

	Administrative		E. S. Area	
	Jan - Jun 26	Jan - Jun 25	Jan - Jun 26	Jan - Jun 25
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
776-Penalties & Interest	23.38	0.00	0.00	0.00
Payroll Expenses	15,544.10	13,584.00	0.00	0.00
Reconciliation Discrepancies	-0.01	-0.06	0.00	0.00
Total Expense	32,505.62	38,629.24	58,016.46	21,009.73
Net Ordinary Income	-32,505.62	-38,629.24	-58,016.46	-21,009.73
Other Income/Expense				
Other Income				
702-St Louis Cnty-Property Tax	530.87	582.86	0.00	0.00
703-Special Assessments Reven...	0.00	0.00	0.00	0.00
710-Refunds	0.00	514.54	0.00	0.00
711-Copy Charges	15.00	15.00	0.00	0.00
714-Customer Reimbursements	0.00	0.00	0.00	0.00
729-MN PCA-Legacy	0.00	0.00	31,937.04	10,520.58
737-Proceeds from Equip. Sales	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00
Road Maintenance	0.00	0.00	0.00	0.00
Total Other Income	545.87	1,112.40	31,937.04	10,520.58
Net Other Income	545.87	1,112.40	31,937.04	10,520.58
Net Income	-31,959.75	-37,516.84	-26,079.42	-10,489.15

Crane Lake Water & Sanitary District

Profit & Loss Prev Year Comparison

January through June 2026

	G.C. Operating		Debt Service	
	Jan - Jun 26	Jan - Jun 25	Jan - Jun 26	Jan - Jun 25
Ordinary Income/Expense				
Income				
301-Base/Volume Charges				
GC Base Charges	133,245.08	125,309.68	0.00	0.00
Late Fees	770.60	851.00	0.00	0.00
Total 301-Base/Volume Charges	134,015.68	126,160.68	0.00	0.00
304-Service Connections	0.00	0.00	0.00	15,850.00
Total Income	134,015.68	126,160.68	0.00	15,850.00
Expense				
509-Bank Service Charges	0.00	0.00	0.00	0.00
514-Chemicals	3,000.00	0.00	0.00	0.00
518-Dues and Subscriptions	50.00	50.00	0.00	0.00
520-Fuel	1,680.01	2,168.63	0.00	0.00
524-Insurance	1,647.00	756.00	0.00	0.00
528-Licenses and Permits	530.00	25.00	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	656.00	0.00	0.00
Total 537-Professional Fees	0.00	656.00	0.00	0.00
539- Payroll Taxes				
FICA	2,883.12	3,038.34	0.00	0.00
Medicare	674.28	710.57	0.00	0.00
MN-Paid Leave-Employee	93.11	0.00	0.00	0.00
MN-Paid Leave Co.	46.56	0.00	0.00	0.00
MN Unemployment	0.00	0.00	0.00	0.00
Total 539- Payroll Taxes	3,697.07	3,748.91	0.00	0.00
539A-PERA	3,463.67	3,675.42	0.00	0.00
540-Rent	1,737.74	2,038.70	0.00	0.00
545-Repairs				
GC Repairs	3,151.75	4,203.11	0.00	0.00
ISTS Repairs	4,556.91	0.00	0.00	0.00
Total 545-Repairs	7,708.66	4,203.11	0.00	0.00
550-Snowplowing/Lawn Care	0.00	740.00	0.00	0.00
559-Supplies-GC Plant	2,287.03	226.09	0.00	0.00
561-Technical Services				
Biosolid	1,341.45	1,857.90	0.00	0.00
Non Routine/Emergency	13,956.30	11,973.10	0.00	0.00
Technical-Routine	10,800.00	9,600.00	0.00	0.00
Total 561-Technical Services	26,097.75	23,431.00	0.00	0.00
562-Telephone	1,271.47	1,283.75	0.00	0.00
563-Travel & Education	2,699.90	4,048.11	0.00	0.00
564-Garbage	40.00	0.00	0.00	0.00

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Profit & Loss Prev Year Comparison
 January through June 2026

	G.C. Operating		Debt Service	
	Jan - Jun 26	Jan - Jun 25	Jan - Jun 26	Jan - Jun 25
565-Utilities				
Culvert	903.00	1,273.00	0.00	0.00
Electric Lift	2,222.30	2,432.62	0.00	0.00
Electric Plant	11,076.53	7,074.23	0.00	0.00
H Road	406.00	392.00	0.00	0.00
Waters Edge Manhole	3,506.40	2,566.68	0.00	0.00
White Pines Manhole	404.40	394.98	0.00	0.00
Total 565-Utilities	18,518.63	14,133.51	0.00	0.00
776-Penalties & Interest	0.00	0.00	0.00	0.00
Payroll Expenses	46,604.30	49,005.25	0.00	0.00
Reconciliation Discrepancies	0.00	0.00	0.00	0.00
Total Expense	121,033.23	110,189.48	0.00	0.00
Net Ordinary Income	12,982.45	15,971.20	0.00	15,850.00
Other Income/Expense				
Other Income				
702-St Louis Cnty-Property Tax	0.00	0.00	0.00	0.00
703-Special Assessments Reven...	0.00	0.00	4,969.78	219.81
710-Refunds	0.00	208.56	0.00	0.00
711-Copy Charges	0.00	0.00	0.00	0.00
714-Customer Reimbursements	0.00	41,988.03	0.00	0.00
729-MN PCA-Legacy	0.00	0.00	0.00	0.00
737-Proceeds from Equip. Sales	1,010.00	0.00	0.00	0.00
Interest Income	743.42	470.04	274.38	527.74
Road Maintenance	0.00	960.00	0.00	0.00
Total Other Income	1,753.42	43,626.63	5,244.16	747.55
Net Other Income	1,753.42	43,626.63	5,244.16	747.55
Net Income	14,735.87	59,597.83	5,244.16	16,597.55

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	TOTAL	
	Jan - Jun 26	Jan - Jun 25
Ordinary Income/Expense		
Income		
301-Base/Volume Charges		
GC Base Charges	133,245.08	125,309.68
Late Fees	770.60	851.00
Total 301-Base/Volume Charges	134,015.68	126,160.68
304-Service Connections	0.00	15,850.00
Total Income	134,015.68	142,010.68
Expense		
509-Bank Service Charges	0.00	25.00
514-Chemicals	3,000.00	0.00
518-Dues and Subscriptions	2,846.40	2,683.40
520-Fuel	1,680.01	2,168.63
524-Insurance	1,716.00	789.00
528-Licenses and Permits	530.00	25.00
534-Office Supplies	2,221.58	1,821.96
535-Postage and Delivery	634.48	584.00
537-Professional Fees		
Accounting	0.00	9,337.50
Const-ESA	46,855.00	19,788.90
Consulting	7,500.00	7,500.00
Engineering	0.00	0.00
Legal	607.71	1,048.00
Total 537-Professional Fees	54,962.71	37,674.40
539- Payroll Taxes		
FICA	3,844.74	3,880.55
Medicare	899.18	907.54
MN-Paid Leave-Employee	126.05	0.00
MN-Paid Leave Co.	63.01	0.00
MN Unemployment	0.00	0.00
Total 539- Payroll Taxes	4,932.98	4,788.09
539A-PERA	4,575.19	4,644.72
540-Rent	1,737.74	2,038.70
545-Repairs		
GC Repairs	14,313.21	5,423.94
ISTS Repairs	4,556.91	0.00
Total 545-Repairs	18,870.12	5,423.94
550-Snowplowing/Lawn Care	0.00	740.00
559-Supplies-GC Plant	2,287.03	226.09
561-Technical Services		
Biosolid	1,341.45	1,857.90
Non Routine/Emergency	13,956.30	11,973.10
Technical-Routine	10,800.00	9,600.00
Total 561-Technical Services	26,097.75	23,431.00
562-Telephone	2,033.02	1,993.71
563-Travel & Education	2,699.90	4,048.11
564-Garbage	40.00	0.00

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Profit & Loss Prev Year Comparison
 January through June 2026

	TOTAL	
	Jan - Jun 26	Jan - Jun 25
565-Utilities		
Culvert	903.00	1,273.00
Electric Lift	2,222.30	2,432.62
Electric Plant	11,076.53	7,074.23
H Road	406.00	392.00
Waters Edge Manhole	3,506.40	2,566.68
White Pines Manhole	404.40	394.98
Total 565-Utilities	18,518.63	14,133.51
776-Penalties & Interest	23.38	0.00
Payroll Expenses	62,148.40	62,589.25
Reconciliation Discrepancies	-0.01	-0.06
Total Expense	211,555.31	169,828.45
Net Ordinary Income	-77,539.63	-27,817.77
Other Income/Expense		
Other Income		
702-St Louis Cnty-Property Tax	530.87	582.86
703-Special Assessments Reven...	4,969.78	219.81
710-Refunds	0.00	723.10
711-Copy Charges	15.00	15.00
714-Customer Reimbursements	0.00	41,988.03
729-MN PCA-Legacy	31,937.04	10,520.58
737-Proceeds from Equip. Sales	1,010.00	0.00
Interest Income	1,017.80	997.78
Road Maintenance	0.00	960.00
Total Other Income	39,480.49	56,007.16
Net Other Income	39,480.49	56,007.16
Net Income	-38,059.14	28,189.39