

**Crane Lake Water & Sanitary District**  
**Balance Sheet Prev Year Comparison**  
As of March 31, 2021

	Mar 31, 21	Mar 31, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
<b>100-Orr Bank</b>		
Administrative Fund	12,984.24	51,211.82
Eastern Service Area Fund		
Legacy Grant Fund-Kicker B...	40,546.70	48,792.86
<b>Total Eastern Service Area Fu...</b>	40,546.70	48,792.86
<b>GC Capital Reserve Fund</b>		
WIF System Replacement F...	3,345.54	3,171.54
<b>Total GC Capital Reserve Fund</b>	3,345.54	3,171.54
<b>GC Sewer Operating Fund</b>		
Base Volume Charge Fund	30,798.30	36,099.39
<b>Total GC Sewer Operating Fund</b>	30,798.30	36,099.39
<b>Total 100-Orr Bank</b>	87,674.78	139,275.61
<b>104-Savings-AB-S.A.R.</b>	33,387.66	47,574.84
<b>105-Savings AB-C.R.</b>	112,307.83	119,078.72
<b>107-SavingsAB-Debt Service</b>	251,641.25	204,869.64
<b>Total Checking/Savings</b>	485,011.52	510,798.81
<b>Accounts Receivable</b>		
111-Accounts Receivable	46,458.25	51,371.28
<b>Total Accounts Receivable</b>	46,458.25	51,371.28
<b>Other Current Assets</b>		
112-Due From Other Governme...	1,753.22	1,705.49
113-Special Assessments Recv...	241,547.11	254,373.95
115-AR/RVS Summary	2,984.35	-1,197.50
<b>Total Other Current Assets</b>	246,284.68	254,881.94
<b>Total Current Assets</b>	777,754.45	817,052.03
<b>Fixed Assets</b>		
140-Land & Land Improvements	208,732.08	216,232.08
142-Infrastructure	5,945,407.53	5,838,044.98
144-Building & Improvements	744,618.00	744,618.00
155-Equipment	363,007.51	347,245.66
156-Accum. Depreciate	-1,731,060.82	-1,533,284.00
<b>Total Fixed Assets</b>	5,530,704.30	5,612,856.72
<b>TOTAL ASSETS</b>	<b>6,308,458.75</b>	<b>6,429,908.75</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
201-Accounts Payable	29,793.69	15,329.21
<b>Total Accounts Payable</b>	29,793.69	15,329.21
<b>Other Current Liabilities</b>		
211-Accrued Interest	30,055.45	30,737.77
<b>Payroll Liabilities</b>		
FIT & FICA Payable	1,507.20	1,126.64
SIT Payable	612.00	460.00
Payroll Liabilities - Other	620.82	9,224.02
<b>Total Payroll Liabilities</b>	2,740.02	10,810.66

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PERA Payable	346.61	0.00
<b>Total Other Current Liabilities</b>	<b>33,142.08</b>	<b>41,548.43</b>
<b>Total Current Liabilities</b>	<b>62,935.77</b>	<b>56,877.64</b>
<b>Long Term Liabilities</b>		
222-Rural Development Loan	1,236,016.01	1,265,503.66
230-MN PCA-CWP Loan	52,594.82	52,594.82
<b>Total Long Term Liabilities</b>	<b>1,288,610.83</b>	<b>1,318,098.48</b>
<b>Total Liabilities</b>	<b>1,351,546.60</b>	<b>1,374,976.12</b>
<b>Equity</b>		
255-Net Invest in Capital Asset	4,212,605.82	4,318,629.95
256-Retained Earnings	771,926.46	767,157.78
Net Income	-27,620.13	-30,855.10
<b>Total Equity</b>	<b>4,956,912.15</b>	<b>5,054,932.63</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,308,458.75</b>	<b>6,429,908.75</b>