

Crane Lake Water & Sanitary District
Balance Sheet Prev Year Comparison
As of June 30, 2021

	Jun 30, 21	Jun 30, 20
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	5,640.38	20,041.54
Eastern Service Area Fund		
Legacy Grant Fund	-1,270.00	-8,821.85
Legacy Grant Fund-Kicker B...	40,546.70	48,647.80
Total Eastern Service Area Fu...	39,276.70	39,825.95
GC Capital Reserve Fund		
WIF System Replacement F...	3,345.54	3,171.54
Total GC Capital Reserve Fund	3,345.54	3,171.54
GC Sewer Operating Fund		
Base Volume Charge Fund	27,015.36	47,288.96
Service Connection Fund	0.00	350.00
Total GC Sewer Operating Fund	27,015.36	47,638.96
Total 100-Orr Bank	75,277.98	110,677.99
104-Savings-AB-S.A.R.	33,390.75	47,585.68
105-Savings AB-C.R.	112,325.11	121,113.59
107-SavingsAB-Debt Service	247,287.46	208,951.78
Total Checking/Savings	468,281.30	488,329.04
Accounts Receivable		
111-Accounts Receivable	39,836.22	44,441.17
Total Accounts Receivable	39,836.22	44,441.17
Other Current Assets		
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	3,590.57	-2,989.51
Total Other Current Assets	246,890.90	253,089.93
Total Current Assets	755,008.42	785,860.14
Fixed Assets		
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	370,448.54	356,067.51
156-Accum. Depreciate	-1,731,060.82	-1,533,284.00
Total Fixed Assets	5,538,145.33	5,621,678.57
TOTAL ASSETS	6,293,153.75	6,407,538.71
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	14,054.48	22,599.10
Total Accounts Payable	14,054.48	22,599.10
Other Current Liabilities		
211-Accrued Interest	30,055.45	30,737.77

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Payroll Liabilities		
FIT & FICA Payable	2,043.62	1,983.84
SIT Payable	696.00	626.00
Payroll Liabilities - Other	623.08	508.29
Total Payroll Liabilities	3,362.70	3,118.13
PERA Payable	348.57	249.08
Total Other Current Liabilities	33,766.72	34,104.98
Total Current Liabilities	47,821.20	56,704.08
Long Term Liabilities		
222-Rural Development Loan	1,236,016.01	1,265,503.66
230-MN PCA-CWP Loan	52,594.82	52,594.82
Total Long Term Liabilities	1,288,610.83	1,318,098.48
Total Liabilities	1,336,432.03	1,374,802.56
Equity		
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	-27,810.56	-53,051.58
Total Equity	4,956,721.72	5,032,736.15
TOTAL LIABILITIES & EQUITY	6,293,153.75	6,407,538.71