

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

	Sep 30, 21	Sep 30, 20
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	8,725.43	23,534.25
Debt Service Fund		
Special Assessment Revenue F...	0.00	15,794.06
Total Debt Service Fund	0.00	15,794.06
Eastern Service Area Fund		
Legacy Grant Fund	-4,378.79	-33,838.02
Legacy Grant Fund-Kicker Blvd	40,546.70	45,779.00
Total Eastern Service Area Fund	36,167.91	11,940.98
GC Capital Reserve Fund		
Hookup Fee Fund	0.00	4,275.00
WIF System Replacement Fund	3,345.54	3,171.54
Total GC Capital Reserve Fund	3,345.54	7,446.54
GC Sewer Operating Fund		
Base Volume Charge Fund	27,875.11	49,606.07
Service Connection Fund	0.00	350.00
Total GC Sewer Operating Fund	27,875.11	49,956.07
Total 100-Orr Bank	76,113.99	108,671.90
104-Savings-AB-S.A.R.	46,042.81	47,588.08
105-Savings AB-C.R.	112,325.11	105,291.52
107-SavingsAB-Debt Service	255,287.46	209,004.45
Total Checking/Savings	489,769.37	470,555.95
Accounts Receivable		
111-Accounts Receivable	36,758.60	44,937.31
Total Accounts Receivable	36,758.60	44,937.31
Other Current Assets		
112-Due From Other Governments	1,753.22	1,705.49
113-Special Assessments Recvabl	241,547.11	254,373.95
115-AR/RVS Summary	-5,141.18	-2,167.41
Total Other Current Assets	238,159.15	253,912.03
Total Current Assets	764,687.12	769,405.29
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	363,007.51
156-Accum. Depreciate	-1,731,060.82	-1,533,284.00
Total Fixed Assets	5,538,145.33	5,628,618.57
TOTAL ASSETS	6,302,832.45	6,398,023.86
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	14,416.78	39,207.99
Total Accounts Payable	14,416.78	39,207.99
Other Current Liabilities		
211-Accrued Interest	30,055.45	30,737.77

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Payroll Liabilities		
FIT & FICA Payable	2,180.84	1,573.32
SIT Payable	1,119.00	908.00
Payroll Liabilities - Other	825.58	572.03
Total Payroll Liabilities	4,125.42	3,053.35
PERA Payable	524.07	304.32
Total Other Current Liabilities	34,704.94	34,095.44
Total Current Liabilities	49,121.72	73,303.43
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	1,337,732.55	1,391,401.91
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	-19,432.38	-79,165.78
Total Equity	4,965,099.90	5,006,621.95
TOTAL LIABILITIES & EQUITY	6,302,832.45	6,398,023.86