

Crane Lake Water & Sanitary District
Balance Sheet Prev Year Comparison
As of June 30, 2022

| | Jun 30, 22 | Jun 30, 21 |
|----------------------------------|---------------------|---------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 100-Orr Bank | | |
| Administrative Fund | -9,690.18 | 5,640.38 |
| Eastern Service Area Fund | | |
| Legacy Grant Fund | -10,587.79 | -1,270.00 |
| Legacy Grant Fund-Kicker B... | 38,915.90 | 40,546.70 |
| Total Eastern Service Area Fu... | 28,328.11 | 39,276.70 |
| GC Capital Reserve Fund | | |
| WIF System Replacement F... | 3,519.54 | 3,345.54 |
| Total GC Capital Reserve Fund | 3,519.54 | 3,345.54 |
| GC Sewer Operating Fund | | |
| Base Volume Charge Fund | 30,720.11 | 27,037.55 |
| Total GC Sewer Operating Fund | 30,720.11 | 27,037.55 |
| Total 100-Orr Bank | 52,877.58 | 75,300.17 |
| 104-Savings-AB-S.A.R. | 996.32 | 33,390.75 |
| 105-Savings AB-C.R. | 112,396.22 | 112,325.11 |
| 107-SavingsAB-Debt Service | 260,740.60 | 247,287.46 |
| Total Checking/Savings | 427,010.72 | 468,303.49 |
| Accounts Receivable | | |
| 111-Accounts Receivable | 17,129.49 | 39,836.22 |
| Total Accounts Receivable | 17,129.49 | 39,836.22 |
| Other Current Assets | | |
| 112-Due From Other Governme... | 1,650.47 | 1,753.22 |
| 113-Special Assessments Recv... | 209,983.07 | 241,547.11 |
| 115-AR/RVS Summary | 3,287.48 | 3,590.57 |
| Total Other Current Assets | 214,921.02 | 246,890.90 |
| Total Current Assets | 659,061.23 | 755,030.61 |
| Fixed Assets | | |
| 140-Land & Land Improvements | 208,732.08 | 208,732.08 |
| 142-Infrastructure | 6,066,414.71 | 5,945,407.53 |
| 144-Building & Improvements | 744,618.00 | 744,618.00 |
| 155-Equipment | 360,049.94 | 370,448.54 |
| 156-Accum. Depreciate | -1,903,846.61 | -1,731,060.82 |
| Total Fixed Assets | 5,475,968.12 | 5,538,145.33 |
| TOTAL ASSETS | 6,135,029.35 | 6,293,175.94 |

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Balance Sheet Prev Year Comparison
As of June 30, 2022

| | Jun 30, 22 | Jun 30, 21 |
|--|---------------------|---------------------|
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 201-Accounts Payable | 11,637.64 | 14,076.67 |
| Total Accounts Payable | 11,637.64 | 14,076.67 |
| Other Current Liabilities | | |
| 211-Accrued Interest | 29,357.17 | 30,055.45 |
| Payroll Liabilities | | |
| FIT & FICA Payable | 2,117.30 | 2,043.62 |
| SIT Payable | 826.00 | 696.00 |
| Payroll Liabilities - Other | 757.29 | 623.08 |
| Total Payroll Liabilities | 3,700.59 | 3,362.70 |
| PERA Payable | 464.89 | 348.57 |
| Total Other Current Liabilities | 33,522.65 | 33,766.72 |
| Total Current Liabilities | 45,160.29 | 47,843.39 |
| Long Term Liabilities | | |
| 222-Rural Development Loan | 1,206,693.08 | 1,236,016.01 |
| 230-MN PCA-CWP Loan | 52,594.82 | 52,594.82 |
| Total Long Term Liabilities | 1,259,287.90 | 1,288,610.83 |
| Total Liabilities | 1,304,448.19 | 1,336,454.22 |
| Equity | | |
| 255-Net Invest in Capital Asset | 4,173,154.95 | 4,212,605.82 |
| 256-Retained Earnings | 704,392.48 | 771,926.46 |
| Net Income | -46,966.27 | -27,810.56 |
| Total Equity | 4,830,581.16 | 4,956,721.72 |
| TOTAL LIABILITIES & EQUITY | 6,135,029.35 | 6,293,175.94 |