

Crane Lake Water & Sanitary District

Balance Sheet Prev Year Comparison

As of September 30, 2022

	Sep 30, 22	Sep 30, 21
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	4,401.57	8,725.43
Eastern Service Area Fund		
ARPA Grant	200,000.00	0.00
Legacy Grant Fund	60,000.00	-4,378.79
Legacy Grant Fund-Kicker B...	38,915.90	40,546.70
Total Eastern Service Area Fu...	298,915.90	36,167.91
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	13,177.70	27,897.30
Total GC Sewer Operating Fund	13,177.70	27,897.30
Total 100-Orr Bank	320,014.71	76,136.18
104-Savings-AB-S.A.R.	12,661.60	46,042.81
105-Savings AB-C.R.	112,410.38	112,325.11
107-SavingsAB-Debt Service	200,790.93	255,287.46
Total Checking/Savings	645,877.62	489,791.56
Accounts Receivable		
111-Accounts Receivable	14,795.26	36,758.60
Total Accounts Receivable	14,795.26	36,758.60
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	3,938.59	-5,141.18
Total Other Current Assets	215,572.13	238,159.15
Total Current Assets	876,245.01	764,709.31
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	6,352,213.13	6,302,854.64
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	20,808.67	14,438.97
Total Accounts Payable	20,808.67	14,438.97
Other Current Liabilities		
211-Accrued Interest	29,357.17	30,055.45
Payroll Liabilities		
FIT & FICA Payable	2,237.44	2,180.84
SIT Payable	1,031.00	1,119.00
Payroll Liabilities - Other	779.93	825.58
Total Payroll Liabilities	4,048.37	4,125.42

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PERA Payable	484.51	524.07
Total Other Current Liabilities	33,890.05	34,704.94
Total Current Liabilities	54,698.72	49,143.91
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	1,313,986.62	1,337,754.74
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	160,679.08	-19,432.38
Total Equity	5,038,226.51	4,965,099.90
TOTAL LIABILITIES & EQUITY	6,352,213.13	6,302,854.64