

Crane Lake Water & Sanitary District
Balance Sheet Prev Year Comparison
As of December 31, 2022

| | Dec 31, 22 | Dec 31, 21 |
|----------------------------------------|------------|------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 100-Orr Bank | | |
| Administrative Fund | 9,425.61 | 16,832.16 |
| Debt Service Fund | | |
| Special Assessment Revenue F... | 59,461.00 | 0.00 |
| Total Debt Service Fund | 59,461.00 | 0.00 |
| Eastern Service Area Fund | | |
| ARPA Grant | 200,000.00 | 0.00 |
| Legacy Grant Fund | 779.54 | -250.00 |
| Legacy Grant Fund-Kicker Blvd | 38,915.90 | 38,915.90 |
| Total Eastern Service Area Fund | 239,695.44 | 38,665.90 |
| GC Capital Reserve Fund | | |
| Hookup Fee Fund | 7,850.00 | 0.00 |
| WIF System Replacement Fund | 3,519.54 | 3,345.54 |
| Total GC Capital Reserve Fund | 11,369.54 | 3,345.54 |
| GC Sewer Operating Fund | | |
| Base Volume Charge Fund | 12,973.34 | 29,064.34 |
| Service Connection Fund | 0.00 | 7,850.00 |
| Total GC Sewer Operating Fund | 12,973.34 | 36,914.34 |
| Total 100-Orr Bank | 332,924.93 | 95,757.94 |
| 104-Savings-AB-S.A.R. | 100.94 | 51.10 |
| 105-Savings AB-C.R. | 112,430.71 | 112,368.35 |
| 107-SavingsAB-Debt Service | 76,434.62 | 252,975.80 |
| Total Checking/Savings | 521,891.20 | 461,153.19 |
| Accounts Receivable | | |
| 111-Accounts Receivable | 13,126.78 | 26,165.13 |
| Total Accounts Receivable | 13,126.78 | 26,165.13 |
| Other Current Assets | | |
| 112-Due From Other Governments | 1,650.47 | 1,650.47 |
| 113-Special Assessments Recvabl | 209,983.07 | 209,983.07 |
| 115-AR/RVS Summary | 3,922.47 | 376.41 |
| 116-Grants Receivable | 0.00 | 11,425.26 |
| 131-Prepaid Items | 0.00 | 59,461.00 |
| Total Other Current Assets | 215,556.01 | 282,896.21 |
| Total Current Assets | 750,573.99 | 770,214.53 |

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| | Dec 31, 22 | Dec 31, 21 |
|----------------------------------------|---------------------|---------------------|
| Fixed Assets | | |
| 140-Land & Land Improvements | 208,732.08 | 208,732.08 |
| 142-Infrastructure | 6,066,414.71 | 6,066,414.71 |
| 144-Building & Improvements | 744,618.00 | 744,618.00 |
| 155-Equipment | 360,049.94 | 345,929.96 |
| 156-Accum. Depreciate | -1,903,846.61 | -1,903,846.61 |
| Total Fixed Assets | 5,475,968.12 | 5,461,848.14 |
| TOTAL ASSETS | 6,226,542.11 | 6,232,062.67 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 201-Accounts Payable | 276,243.09 | 33,402.07 |
| Total Accounts Payable | 276,243.09 | 33,402.07 |
| Other Current Liabilities | | |
| 211-Accrued Interest | 29,357.17 | 29,357.17 |
| Payroll Liabilities | | |
| FIT & FICA Payable | 1,674.02 | 1,452.78 |
| SIT Payable | 759.00 | 728.00 |
| Payroll Liabilities - Other | 642.95 | 575.07 |
| Total Payroll Liabilities | 3,075.97 | 2,755.85 |
| PERA Payable | 365.79 | 306.96 |
| Total Other Current Liabilities | 32,798.93 | 32,419.98 |
| Total Current Liabilities | 309,042.02 | 65,822.05 |
| Long Term Liabilities | | |
| 222-Rural Development Loan | 1,206,693.08 | 1,236,098.37 |
| 230-MN PCA-CWP Loan | 122,753.82 | 52,594.82 |
| Total Long Term Liabilities | 1,329,446.90 | 1,288,693.19 |
| Total Liabilities | 1,638,488.92 | 1,354,515.24 |
| Equity | | |
| 255-Net Invest in Capital Asset | 4,173,154.95 | 4,173,154.95 |
| 256-Retained Earnings | 704,392.48 | 811,377.33 |
| Net Income | -289,494.24 | -106,984.85 |
| Total Equity | 4,588,053.19 | 4,877,547.43 |
| TOTAL LIABILITIES & EQUITY | 6,226,542.11 | 6,232,062.67 |