

**Crane Lake Water & Sanitary District**  
**Balance Sheet**  
As of January 31, 2026

	Jan 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>100-Orr Bank</b>	
Administrative Fund	56,682.74
Debt Service Fund	
Special Assessment Revenue Fu...	4,969.78
<b>Total Debt Service Fund</b>	4,969.78
<b>Eastern Service Area Fund</b>	
ARPA Grant	69,332.23
<b>Total Eastern Service Area Fund</b>	69,332.23
<b>GC Sewer Operating Fund</b>	
Base Volume Charge Fund	-15,867.88
<b>Total GC Sewer Operating Fund</b>	-15,867.88
<b>Total 100-Orr Bank</b>	115,116.87
<b>105-Savings AB-C.R.</b>	323,208.73
<b>107-SavingsAB-Debt Service</b>	123,891.36
<b>Total Checking/Savings</b>	562,216.96
<b>Accounts Receivable</b>	
111-Accounts Receivable	437.40
<b>Total Accounts Receivable</b>	437.40
<b>Other Current Assets</b>	
112-Due From Other Governments	2,085.70
113-Special Assessments Recvabl	168,308.30
115-AR/RVS Summary	-1,136.32
<b>Total Other Current Assets</b>	169,257.68
<b>Total Current Assets</b>	731,912.04
<b>Fixed Assets</b>	
140-Land & Land Improvements	208,732.08
142-Infrastructure	6,580,975.38
144-Building & Improvements	1,876,741.07
155-Equipment	519,497.39
156-Accum. Depreciate	-2,536,467.45
<b>Total Fixed Assets</b>	6,649,478.47
<b>TOTAL ASSETS</b>	<b>7,381,390.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
201-Accounts Payable	13,041.88
<b>Total Accounts Payable</b>	13,041.88
<b>Other Current Liabilities</b>	
215-Unearned Revenue	145,218.63
<b>Payroll Liabilities</b>	
FIT & FICA Payable	2,367.52
SIT Payable	444.00
Payroll Liabilities - Other	1,046.14
<b>Total Payroll Liabilities</b>	3,857.66

02/28/26

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	<u>Jan 31, 26</u>
PERA Payable	656.77
<b>Total Other Current Liabilities</b>	<u>149,733.06</u>
<b>Total Current Liabilities</b>	162,774.94
<b>Long Term Liabilities</b>	
230-MN PCA-CWP Loan	110,464.15
<b>Total Long Term Liabilities</b>	<u>110,464.15</u>
<b>Total Liabilities</b>	273,239.09
<b>Equity</b>	
255-Net Invest in Capital Asset	6,343,005.13
256-Retained Earnings	758,613.70
Net Income	6,532.59
<b>Total Equity</b>	<u>7,108,151.42</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>7,381,390.51</u></u>