

Crane Lake Water & Sanitary District
Balance Sheet Prev Year Comparison
As of February 28, 2026

	Feb 28, 26	Feb 28, 25
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	47,883.80	42,430.94
Debt Service Fund		
Special Assessment Revenue Fu...	0.00	219.81
Total Debt Service Fund	0.00	219.81
Eastern Service Area Fund		
ARPA Grant	69,332.23	145,218.63
Legacy Grant Fund	0.00	-19,050.83
Total Eastern Service Area Fund	69,332.23	126,167.80
GC Capital Reserve Fund		
WIF System Replacement Fund	0.00	3,693.54
Total GC Capital Reserve Fund	0.00	3,693.54
GC Sewer Operating Fund		
Base Volume Charge Fund	-9,586.56	-30,970.12
Total GC Sewer Operating Fund	-9,586.56	-30,970.12
Total 100-Orr Bank	107,629.47	141,541.97
105-Savings AB-C.R.	328,178.51	180,815.38
107-SavingsAB-Debt Service	123,891.36	235,960.61
Total Checking/Savings	559,699.34	558,317.96
Accounts Receivable		
111-Accounts Receivable	307.38	3,161.11
Total Accounts Receivable	307.38	3,161.11
Other Current Assets		
112-Due From Other Governments	2,085.70	2,085.70
113-Special Assessments Recvabl	168,308.30	168,308.30
115-AR/RVS Summary	-1,158.71	-2,660.38
Total Other Current Assets	169,235.29	167,733.62
Total Current Assets	729,242.01	729,212.69
Fixed Assets		
140-Land & Land Improvements	208,732.08	208,732.08
142-Infrastructure	6,580,975.38	6,580,975.38
144-Building & Improvements	1,876,741.07	1,830,217.80
155-Equipment	519,497.39	478,102.84
156-Accum. Depreciate	-2,536,467.45	-2,536,467.45
Total Fixed Assets	6,649,478.47	6,561,560.65
TOTAL ASSETS	7,378,720.48	7,290,773.34
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	9,160.66	16,384.32
Total Accounts Payable	9,160.66	16,384.32
Other Current Liabilities		
215-Unearned Revenue	145,218.63	145,218.63

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Payroll Liabilities		
FIT & FICA Payable	1,902.44	2,151.60
SIT Payable	336.00	377.00
Payroll Liabilities - Other	970.62	802.13
Total Payroll Liabilities	3,209.06	3,330.73
PERA Payable	542.89	503.75
Total Other Current Liabilities	148,970.58	149,053.11
Total Current Liabilities	158,131.24	165,437.43
Long Term Liabilities		
230-MN PCA-CWP Loan	110,464.15	123,459.93
Total Long Term Liabilities	110,464.15	123,459.93
Total Liabilities	268,595.39	288,897.36
Equity		
255-Net Invest in Capital Asset	6,343,005.13	6,343,005.13
256-Retained Earnings	758,613.70	669,740.80
Net Income	8,506.26	-10,869.95
Total Equity	7,110,125.09	7,001,875.98
TOTAL LIABILITIES & EQUITY	7,378,720.48	7,290,773.34