

Crane Lake Water & Sanitary District
Balance Sheet Prev Year Comparison
As of March 31, 2026

	Mar 31, 26	Mar 31, 25
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	43,712.25	38,379.69
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	-4,000.00	-25,054.73
Total Eastern Service Area Fund	65,332.23	120,163.90
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	4,926.05	-31,433.47
Total GC Sewer Operating Fund	4,926.05	-31,433.47
Total 100-Orr Bank	113,970.53	131,023.47
105-Savings AB-C.R.	327,926.73	181,021.64
107-Savings AB-Debt Service	123,891.36	236,225.48
Total Checking/Savings	565,788.62	548,270.59
Accounts Receivable		
111-Accounts Receivable	191.98	2,916.18
Total Accounts Receivable	191.98	2,916.18
Other Current Assets		
112-Due From Other Governments	1,972.74	2,085.70
113-Special Assessments Recvabl	152,861.39	168,308.30
115-AR/RVS Summary	-9,568.51	1,023.80
Total Other Current Assets	145,265.62	171,417.80
Total Current Assets	711,246.22	722,604.57
Fixed Assets		
140-Land & Land Improvements	208,732.08	208,732.08
142-Infrastructure	6,758,225.94	6,580,975.38
144-Building & Improvements	1,830,217.80	1,830,217.80
155-Equipment	515,863.32	478,302.59
156-Accum. Depreciate	-2,784,863.19	-2,536,467.45
160-Construction In Progress	66,238.08	0.00
Total Fixed Assets	6,594,414.03	6,561,760.40
TOTAL ASSETS	7,305,660.25	7,284,364.97
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	17,020.86	10,979.39
Total Accounts Payable	17,020.86	10,979.39
Other Current Liabilities		
215-Unearned Revenue	69,332.23	145,218.63

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Payroll Liabilities		
FIT & FICA Payable	2,096.56	2,212.66
SIT Payable	343.00	357.00
Payroll Liabilities - Other	1,148.18	879.12
Total Payroll Liabilities	3,587.74	3,448.78
PERA Payable	639.81	570.47
Total Other Current Liabilities	73,559.78	149,237.88
Total Current Liabilities	90,580.64	160,217.27
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	201,044.79	283,677.20
Equity		
255-Net Invest in Capital Asset	6,483,698.10	6,343,005.13
256-Retained Earnings	626,681.23	669,740.80
Net Income	-5,763.87	-12,058.16
Total Equity	7,104,615.46	7,000,687.77
TOTAL LIABILITIES & EQUITY	7,305,660.25	7,284,364.97