

Crane Lake Water & Sanitary District
Balance Sheet Prev Year Comparison
As of April 30, 2026

	Apr 30, 26	Apr 30, 25
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	39,279.64	33,368.82
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	122,984.73
Legacy Grant Fund	0.00	-199.75
Total Eastern Service Area Fund	69,332.23	122,784.98
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	6,703.30	-18,854.94
Service Connection Fund	0.00	7,500.00
Total GC Sewer Operating Fund	6,703.30	-11,354.94
Total 100-Orr Bank	115,315.17	148,712.21
105-Savings AB-C.R.	328,291.46	181,021.64
107-SavingsAB-Debt Service	124,028.83	236,225.48
Total Checking/Savings	567,635.46	565,959.33
Accounts Receivable		
111-Accounts Receivable	76.19	2,750.43
Total Accounts Receivable	76.19	2,750.43
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	-5,471.07	-7,819.01
Total Other Current Assets	149,363.06	162,574.99
Total Current Assets	717,074.71	731,284.75
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	7,311,488.74	7,293,045.15
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	9,699.75	30,165.58
Total Accounts Payable	9,699.75	30,165.58
Other Current Liabilities		
215-Unearned Revenue	69,332.23	145,218.63

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Payroll Liabilities		
FIT & FICA Payable	1,798.14	2,069.82
SIT Payable	296.00	352.00
Payroll Liabilities - Other	1,053.47	786.08
Total Payroll Liabilities	3,147.61	3,207.90
PERA Payable	510.90	489.84
Total Other Current Liabilities	72,990.74	148,916.37
Total Current Liabilities	82,690.49	179,081.95
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	193,154.64	302,541.88
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	7,954.77	-22,242.66
Total Equity	7,118,334.10	6,990,503.27
TOTAL LIABILITIES & EQUITY	7,311,488.74	7,293,045.15