

Crane Lake Water & Sanitary District

Balance Sheet Prev Year Comparison

As of May 31, 2026

	May 31, 26	May 31, 25
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	34,730.28	29,253.15
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	112,244.73
Total Eastern Service Area Fund	69,332.23	112,244.73
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	13,338.87	-25,283.64
Service Connection Fund	0.00	7,500.00
Total GC Sewer Operating Fund	13,338.87	-17,783.64
Total 100-Orr Bank	117,401.38	127,627.59
105-Savings AB-C.R.	328,291.46	181,021.64
107-SavingsAB-Debt Service	124,028.83	236,225.48
Total Checking/Savings	569,721.67	544,874.71
Accounts Receivable		
111-Accounts Receivable	-39.98	44,491.89
Total Accounts Receivable	-39.98	44,491.89
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	-5,248.26	104.70
Total Other Current Assets	149,585.87	170,498.70
Total Current Assets	719,267.56	759,865.30
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	1,831,038.38	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	6,595,234.61	6,561,760.40
TOTAL ASSETS	7,314,502.17	7,321,625.70
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	37,416.13	17,297.25
Total Accounts Payable	37,416.13	17,297.25
Other Current Liabilities		
215-Unearned Revenue	69,332.23	145,218.63

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Payroll Liabilities		
FIT & FICA Payable	2,344.98	2,981.02
SIT Payable	421.00	464.00
Payroll Liabilities - Other	1,296.49	989.60
Total Payroll Liabilities	4,062.47	4,434.62
PERA Payable	663.33	666.22
Total Other Current Liabilities	74,058.03	150,319.47
Total Current Liabilities	111,474.16	167,616.72
Long Term Liabilities		
230-MN PCA-CWP Loan	103,966.26	123,459.93
Total Long Term Liabilities	103,966.26	123,459.93
Total Liabilities	215,440.42	291,076.65
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	-11,317.58	17,803.12
Total Equity	7,099,061.75	7,030,549.05
TOTAL LIABILITIES & EQUITY	7,314,502.17	7,321,625.70