

Crane Lake Water & Sanitary District

Balance Sheet Prev Year Comparison

As of June 30, 2026

	Jun 30, 26	Jun 30, 25
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	28,948.50	24,874.05
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	111,994.73
Legacy Grant Fund	-8,935.00	0.00
Total Eastern Service Area Fund	60,397.23	111,994.73
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	7,389.77	-18,516.87
Service Connection Fund	0.00	23,350.00
Total GC Sewer Operating Fund	7,389.77	4,833.13
Total 100-Orr Bank	96,735.50	145,615.26
105-Savings AB-C.R.	328,409.70	181,224.73
107-SavingsAB-Debt Service	117,667.85	229,990.46
Total Checking/Savings	542,813.05	556,830.45
Accounts Receivable		
111-Accounts Receivable	-156.54	44,164.50
Total Accounts Receivable	-156.54	44,164.50
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	-4,011.53	-2,549.29
Total Other Current Assets	150,822.60	167,844.71
Total Current Assets	693,479.11	768,839.66
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	1,852,836.25	1,830,217.80
155-Equipment	526,005.81	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	6,627,174.97	6,561,760.40
TOTAL ASSETS	7,320,654.08	7,330,600.06
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	68,290.72	23,142.57
Total Accounts Payable	68,290.72	23,142.57
Other Current Liabilities		
215-Unearned Revenue	69,332.23	145,218.63

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Payroll Liabilities		
FIT & FICA Payable	3,142.20	2,390.10
SIT Payable	561.00	340.00
Payroll Liabilities - Other	1,725.01	965.80
Total Payroll Liabilities	5,428.21	3,695.90
PERA Payable	951.47	645.60
Total Other Current Liabilities	75,711.91	149,560.13
Total Current Liabilities	144,002.63	172,702.70
Long Term Liabilities		
230-MN PCA-CWP Loan	103,966.26	116,962.04
Total Long Term Liabilities	103,966.26	116,962.04
Total Liabilities	247,968.89	289,664.74
Equity		
255-Net Invest in Capital Asset	6,483,698.10	6,343,005.13
256-Retained Earnings	627,046.23	669,740.80
Net Income	-38,059.14	28,189.39
Total Equity	7,072,685.19	7,040,935.32
TOTAL LIABILITIES & EQUITY	7,320,654.08	7,330,600.06