

Crane Lake Water & Sanitary District

Balance Sheet Prev Year Comparison

As of July 31, 2026

	Jul 31, 26	Jul 31, 25
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	64,391.23	56,445.08
Debt Service Fund		
Special Assessment Revenue Fu...	8,169.25	13,437.54
Total Debt Service Fund	8,169.25	13,437.54
Eastern Service Area Fund		
ARPA Grant	61,672.10	69,332.23
Legacy Grant Fund	-16,567.87	0.00
Total Eastern Service Area Fund	45,104.23	69,332.23
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	-2,145.74	-16,979.45
Service Connection Fund	0.00	23,350.00
Total GC Sewer Operating Fund	-2,145.74	6,370.55
Total 100-Orr Bank	115,518.97	149,278.94
105-Savings AB-C.R.	328,409.70	181,224.73
107-SavingsAB-Debt Service	117,667.85	229,990.46
Total Checking/Savings	561,596.52	560,494.13
Accounts Receivable		
111-Accounts Receivable	-273.10	43,092.58
Total Accounts Receivable	-273.10	43,092.58
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	-2,317.39	-3,277.21
Undeposited Funds	0.00	823.71
Total Other Current Assets	152,516.74	167,940.50
Total Current Assets	713,840.16	771,527.21
Fixed Assets		
140-Land & Land Improvements	216,757.08	208,732.08
142-Infrastructure	6,758,225.94	6,580,975.38
144-Building & Improvements	1,852,957.50	1,830,217.80
155-Equipment	526,005.81	479,442.59
156-Accum. Depreciate	-2,784,863.19	-2,536,467.45
160-Construction In Progress	66,238.08	0.00
Total Fixed Assets	6,635,321.22	6,562,900.40
TOTAL ASSETS	7,349,161.38	7,334,427.61
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	41,085.50	14,290.14
Total Accounts Payable	41,085.50	14,290.14
Other Current Liabilities		
215-Unearned Revenue	69,332.23	145,218.63

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	Jul 31, 26	Jul 31, 25
Payroll Liabilities		
FIT & FICA Payable	3,403.22	3,014.08
SIT Payable	612.00	478.00
Payroll Liabilities - Other	1,910.40	1,082.37
Total Payroll Liabilities	5,925.62	4,574.45
PERA Payable	1,021.58	746.63
Total Other Current Liabilities	76,279.43	150,539.71
Total Current Liabilities	117,364.93	164,829.85
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	221,331.19	281,791.89
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	17,085.86	39,889.79
Total Equity	7,127,830.19	7,052,635.72
TOTAL LIABILITIES & EQUITY	7,349,161.38	7,334,427.61