

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

	Aug 31, 26	Aug 31, 25
ASSETS		
Current Assets		
Checking/Savings		
100-Orr Bank		
Administrative Fund	47,656.65	51,344.04
Debt Service Fund		
Special Assessment Revenue Fu...	8,169.25	0.00
Total Debt Service Fund	8,169.25	0.00
Eastern Service Area Fund		
ARPA Grant	61,672.10	69,332.23
Legacy Grant Fund	11,440.50	12,839.58
Total Eastern Service Area Fund	73,112.60	82,171.81
GC Sewer Operating Fund		
Base Volume Charge Fund	-20,634.82	-9,455.34
Service Connection Fund	0.00	15,350.00
Total GC Sewer Operating Fund	-20,634.82	5,894.66
Total 100-Orr Bank	108,303.68	139,410.51
105-Savings AB-C.R.	328,409.70	221,705.81
107-SavingsAB-Debt Service	117,667.85	229,990.46
Total Checking/Savings	554,381.23	591,106.78
Accounts Receivable		
111-Accounts Receivable	1,507.26	33,626.29
Total Accounts Receivable	1,507.26	33,626.29
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	-550.37	-5,635.56
Total Other Current Assets	154,283.76	164,758.44
Total Current Assets	710,172.25	789,491.51
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	1,853,046.79	1,841,767.80
155-Equipment	526,845.81	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	6,636,250.51	6,574,450.40
TOTAL ASSETS	7,346,422.76	7,363,941.91
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201-Accounts Payable	55,303.09	141,291.51
Total Accounts Payable	55,303.09	141,291.51
Other Current Liabilities		
215-Unearned Revenue	69,332.23	145,218.63

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

	Aug 31, 26	Aug 31, 25
Payroll Liabilities		
FIT & FICA Payable	3,213.82	2,486.26
SIT Payable	588.00	430.00
Payroll Liabilities - Other	1,941.08	965.05
Total Payroll Liabilities	5,742.90	3,881.31
PERA Payable	962.79	644.95
Total Other Current Liabilities	76,037.92	149,744.89
Total Current Liabilities	131,341.01	291,036.40
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	235,307.27	407,998.44
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	371.16	-56,802.46
Total Equity	7,111,115.49	6,955,943.47
TOTAL LIABILITIES & EQUITY	7,346,422.76	7,363,941.91