







PUBLIC NOTICES CONTINUED

CITY OF HARRIS

CITY OF HARRIS, MINNESOTA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2024

|                                               | Primary Government      |                          |              |
|-----------------------------------------------|-------------------------|--------------------------|--------------|
|                                               | Governmental Activities | Business-Type Activities | Total        |
| ASSETS                                        |                         |                          |              |
| Pooled Cash and Investments                   | \$ 3,135,815            | \$ 15,024                | \$ 3,150,839 |
| Receivables:                                  |                         |                          |              |
| Accounts Receivable                           | 15,949                  | 59,142                   | 75,091       |
| Property Taxes Receivable                     | 29,776                  | 15,879                   | 45,655       |
| Special Assessments Receivable                | 107,324                 | -                        | 107,324      |
| Internal Balances                             | 233,538                 | (233,538)                | -            |
| Capital Assets:                               |                         |                          |              |
| Nondepreciable:                               |                         |                          |              |
| Construction in Progress                      | -                       | 86,516                   | 86,516       |
| Depreciable, Net of Accumulated Depreciation: |                         |                          |              |
| Land, Buildings and Improvements              | 626,459                 | -                        | 626,459      |
| Plant and Equipment                           | 479,400                 | 5,468,099                | 5,947,499    |
| Net Pension Asset                             | 63,983                  | -                        | 63,983       |
| Unamortized Bond Discount                     | 9,940                   | -                        | 9,940        |
| TOTAL ASSETS                                  | 4,702,184               | 5,411,122                | 10,113,306   |
| DEFERRED OUTFLOWS OF RESOURCES                |                         |                          |              |
| Related to Pension                            | 35,870                  | -                        | 35,870       |
| LIABILITIES                                   |                         |                          |              |
| Accounts Payable                              | 95,692                  | 3,919                    | 99,611       |
| Taxes Payable                                 | -                       | 2                        | 2            |
| Accrued Interest                              | 8,094                   | 15,090                   | 23,184       |
| Accrued Wages                                 | 12,997                  | 1,312                    | 14,309       |
| Unearned Revenue                              | 107,377                 | -                        | 107,377      |
| Noncurrent liabilities:                       |                         |                          |              |
| Due within one year                           | 15,000                  | 251,000                  | 266,000      |
| Net Pension Liability                         | 43,556                  | -                        | 43,556       |
| Due in more than one year                     | 510,000                 | 3,574,280                | 4,084,280    |
| Unamortized Bond Premium                      | 5,828                   | -                        | 5,828        |
| TOTAL LIABILITIES                             | 798,544                 | 3,845,603                | 4,644,147    |
| DEFERRED INFLOWS OF RESOURCES                 |                         |                          |              |
| Related to Pension                            | 67,957                  | -                        | 67,957       |
| NET POSITION                                  |                         |                          |              |
| Net Investment in Capital Assets              | 580,859                 | 1,729,335                | 2,310,194    |
| Restricted                                    | 615,240                 | -                        | 615,240      |
| Unrestricted (Deficit)                        | 2,675,454               | (163,816)                | 2,511,638    |
| TOTAL NET POSITION                            | \$ 3,871,553            | \$ 1,565,519             | \$ 5,437,072 |

CITY OF HARRIS, MINNESOTA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

| Functions/Programs              | Program Revenues |                                      |                                    |                | Net Sources (Uses) and Changes in Net Position |                          |              |
|---------------------------------|------------------|--------------------------------------|------------------------------------|----------------|------------------------------------------------|--------------------------|--------------|
|                                 | Expenses         | Fees, Fines and Charges for Services | Operating Grants and Contributions | Capital Grants | Governmental Activities                        | Business-Type Activities | Total        |
| Primary Government              |                  |                                      |                                    |                |                                                |                          |              |
| Governmental Activities:        |                  |                                      |                                    |                |                                                |                          |              |
| General Government              | \$ 176,558       | \$ 16,991                            | \$ -                               | \$ -           | \$ (159,567)                                   | \$ -                     | \$ (159,567) |
| Public Safety                   | 269,745          | 1,738                                | 22,271                             | -              | (245,736)                                      | -                        | (245,736)    |
| Public Works                    | 244,939          | -                                    | -                                  | -              | (244,939)                                      | -                        | (244,939)    |
| Culture and Recreation          | 21,765           | -                                    | -                                  | -              | (21,765)                                       | -                        | (21,765)     |
| Total Governmental Activities   | 713,007          | 18,729                               | 22,271                             | -              | (672,007)                                      | -                        | (672,007)    |
| Business-Type Activities:       |                  |                                      |                                    |                |                                                |                          |              |
| Water Utility                   | 171,965          | 137,574                              | -                                  | 4,800          | -                                              | (29,591)                 | (29,591)     |
| Sewer Utility                   | 285,039          | 129,836                              | -                                  | -              | -                                              | (155,203)                | (155,203)    |
| Cemetery                        | 4,371            | 2,000                                | -                                  | -              | -                                              | (2,371)                  | (2,371)      |
| Total Business-Type Activities: | 461,375          | 269,410                              | -                                  | 4,800          | -                                              | (187,165)                | (187,165)    |
| Total Primary Government        | \$ 1,174,382     | \$ 288,139                           | \$ 22,271                          | \$ 4,800       | (672,007)                                      | (187,165)                | (859,172)    |
| General Revenues:               |                  |                                      |                                    |                |                                                |                          |              |
| Taxes and Assessments           |                  |                                      |                                    |                | 521,364                                        | 252,744                  | 774,108      |
| Intergovernmental Revenue       |                  |                                      |                                    |                | 265,533                                        | -                        | 265,533      |
| Interest Income                 |                  |                                      |                                    |                | 96,598                                         | 24,840                   | 121,438      |
| Miscellaneous                   |                  |                                      |                                    |                | 42,975                                         | 62                       | 43,037       |
| Total General Revenues          |                  |                                      |                                    |                | 926,470                                        | 277,646                  | 1,204,116    |
| Changes in Net Position         |                  |                                      |                                    |                | 254,463                                        | 90,481                   | 344,944      |
| Net Position - January 1        |                  |                                      |                                    |                | 3,617,090                                      | 1,475,038                | 5,092,128    |
| Net Position - December 31      |                  |                                      |                                    |                | \$ 3,871,553                                   | \$ 1,565,519             | \$ 5,437,072 |

Published in the Isanti-Chisago County STAR on October 30, 2025

LeafFilter  
GUTTER PROTECTION

End Cleaning Out Gutters!  
Zero Clogged Gutters Guaranteed

Without LeafFilter

With LeafFilter

2025 Summer Home Protection Event!

LIFETIME TRANSFERABLE WARRANTY

Promo Code: 285

CALL 877-659-0858 FOR A FREE INSPECTION!

Limited time only!

75% OFF + \$250

Installation

Bonus offer!

Discount

\*Promotional offer includes 20% off plus an additional 10% off for qualified veterans and/or seniors. One coupon per household. No obligation estimate valid for 1 year. \*See Representative for full warranty details. See website for all license and registration numbers: AZ: 36020023, AZ ROC: 344027, CA: 1035795, CT: HIC0671520, FL: CB056678, IA: C172290, ID: RCE514004, LA: 555544, MA: 175447, MD: MHIC111205, MI: 262300173, 262300318, 262300328, 262300329, 262300330, 262300331, MN: R731804, MT: 228152, ND: 47304, NE: 50145-22, 50145-23, NJ: 13M10952300, NM: 408693, NV: 86950, NY: H119114, W-52225, OR: 218294, PA: 179643, 069383, RI: GC-41354, TN: 10981, UT: 10783658-5501, VA: 2705169445, WA: LEAFPROWED32Z, WV: WV056912.

Here's a  
HOT TIP

Read us and get local news, sports, special interest stories and sections and classifieds.

ISANTI-CHISAGO  
COUNTY STAR

930 South Cleveland,  
Cambridge, MN 55008

689-1181

Your New Lake Home in Cambridge

575 Eleins Lake Rd, Cambridge, MN  
New Build 2024 w/ 3 large bedrooms, 3 bathrooms, custom built hickory kitchen cabinets & floors  
\$550,000 REDUCED to \$530,000

Designed Homes & Remodeling

\$30,000 Seller Credit

Create the backyard you've always dreamed of!

Call Today: 612-751-2600

Learn More: mndesignedhomes.com

Features Your Family Will Love:

Bright, open-concept layout

Quality finishes and thoughtful design

Great neighborhood close to schools & parks

Call-A-Specialist

Attorneys

JOSLIN & MOORE  
LAW OFFICES P.A.

Clark A. Joslin

221 NW 2nd Ave., Cambridge

763-689-4101

Dentists

South Main Dental  
FAMILY FRIENDLY DENTISTRY EST 2003

Experienced Dentists and Friendly Staff

Melissa J Pierson, DDS  
Adon E Crook, DDS

(763) 552-1616

Cambridge, MN

Equipment

USED PARTS

Tractors • Haybines • Balers  
Combines • Choppers

LARSON IMP.

6 Miles East on Hwy. 95  
Cambridge, MN

(763) 689-1179

Used Tires • New Tires  
Tire Chains

Tree Service

NEED A TREE DROPPED BUT,  
NOT HAULED? SAVE BIG \$\$\$

Tree Removal / Trimming • Stump Grinding  
Limb Removal • Emergency Service • Full Service Haul Away

MATT'S TREE SERVICE

Certified Arborist • Owner Operated • Locally owned  
Bonded, Insured and Licensed mattstreeservice.us

Call Now 612-706-8210

Must mention this ad to receive a 5% discount through the end of March

Veterinarians

East Central VETERINARIANS

Serving the Community for 40 years.  
Your comprehensive veterinary service.

OPEN 6 DAYS A WEEK!

Cambridge • 763-689-4604  
807 Main St. N

Mora • 320-679-4197  
2004 Mahogany St.  
www.ecv.vet

DALE'S  
HEATING & APPLIANCE

Est. 2002

When it comes to heating,  
air & water conditioning  
systems, we're your  
solution.

320-629-3531

815 Main St. S., Pine City

dalesheatingandappliance.com

Goldman Sachs 10,000 small businesses

You Built Your Business.  
We'll Help You Grow It.

Goldman Sachs 10,000 Small Businesses is a no-cost, 12-week business education program designed to help small business owners gain practical skills and access capital. For more than 15 years, our training program has helped entrepreneurs across the country — including here in Minnesota — grow their businesses and create jobs.

Apply now for Goldman Sachs 10,000 Small Businesses in Minnesota.

Learn more and apply at [GS.com/10KSB-Minnesota](https://GS.com/10KSB-Minnesota)  
Contact us at [bsc.10ksb@bismarckstate.edu](mailto:bsc.10ksb@bismarckstate.edu)

CLASSIFIEDS

102  
Services

Alterations and clothing repairs, 25 years experience. 320-396-4152 Contact Rosemary. Brahm

CHIMNEY/ROOFING INSULATION SERVICES 612-845-0289 WANTED FORD TRUCK 97-08 REPAIRABLE 612-845-0289.

Get up to 50 channels free. No monthly charge. Dave's TV and Antenna. Call 320-515-0270.

PLACE A CLASSIFIED TODAY  
763.689.1181

107  
Home/Business Cleaning

Housekeeping: Affordable housekeeping service, great attention to detail and flexible schedule. Call 612-244-6714

112  
Tree Service

Tree Fellers – Tree removal, trimming, stump grinding (even if we don't cut your trees!), hazard limbs, yard friendly equipment. 25+ years experience. Insured. Call for free estimate 763-443-2631

115  
Heating & Cooling

Central Boilers. Classic Edge Titanium HDX EPA certified OUTDOOR WOOD FURNACE. \$2,000 Tax Credit. Prices as low as \$230 per month! Call Rasmussen Construction Inc. 612-805-2362.

The Classifieds  
The Classifieds  
The Classifieds  
Call 651-278-5882 or email [sales@countystar.com](mailto:sales@countystar.com) to place your ad.

150  
Help Wanted

White Bear Country Inn is hiring a laundry attendant for Sat & Sun and a P/T Front desk clerk. Send resume to Jschoen@White-BearCountryInn.com or call 651\*272-3783

201  
Child Care

Deb's Tiny Tots experience. Infant thru school ages. Certified CPR/First Aid. Brahm. 763-333-4990.

300  
For Sale

Spear House w/dirt bike wheels tow w/4 wheeler \$450. 2 drawer file cabinet black \$225 2 reference tables \$200 each. 763-689-5712

351  
Antiques

1940 Marx Steam-line Steam type electric train, 7 cars, 24 extra track, great condition, \$250. 763-786-4580

351  
Antiques

1940 Marx Steam-line Steam type electric train, 7 cars, 24 extra track, great condition, \$250. 763-786-4580

Need a Legal Published?  
Call 763.689.1181

EMAIL CLASSIFIEDS TO  
[sales@countystar.com](mailto:sales@countystar.com)

351  
Antiques

1940 Marx Steam-line Steam type electric train, 7 cars, 24 extra track, great condition, \$250. 763-786-4580

358  
Firewood

16-Inch seasoned, mixed hardwood. Two cord loads \$475. 20-inch outdoor stove wood, mixed hardwoods. Two cord loads \$450. Two cord loads 16" birch or oak \$475. Delivery charge over 25 miles. 320-679-1815.

Terry's Firewood 16" mixed hardwood, 16" red oak, also boiler wood size. Free delivery in Mora, Hinkley, Pine City area. 763-220-9308 anytime.

EMAIL CLASSIFIEDS TO  
[sales@countystar.com](mailto:sales@countystar.com)

358  
Firewood

16-Inch seasoned, mixed hardwood. Two cord loads \$475. 20-inch outdoor stove wood, mixed hardwoods. Two cord loads \$450. Two cord loads 16" birch or oak \$475. Delivery charge over 25 miles. 320-679-1815.

362  
Miscellaneous

Buying sports card collections call Tom 612-701-7396

Looking for that perfect gift for an anniversary or birthday? Think about giving a subscription to the Kanabec County Times. Call our office today (320)679-2661 to start delivery – we accept Visa or Mastercard!

CLASSIFIED ADS GET RESULTS  
Call 763.689.1181 or email [sales@countystar.com](mailto:sales@countystar.com)

362  
Miscellaneous

Buying sports card collections call Tom 612-701-7396

404  
Garage Sales

Annual 4-H Rumage Sale. \$5.00/bag. Too big for a bag, make honest offer. Books 25/\$2.00. Kanabec County 4-H building at the fairgrounds. 8-5, Thurs.-Sun., Nov. 6th-8th and next 2 weeks weather permitting.

YOU'VE GOT IT.  
Somebody else wants it!  
Call 651-278-5882 to place an ad