

Harris Township Financial Statements
Year Ending December 31st, 2022
Audited by CliftonLarsonAllenLLP

**TOWN OF HARRIS, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2022**

	General	Road and Bridge	Capital Improvement	Fire	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 135,396	\$ 621,415	\$ 129,367	\$ 134,189	\$ 102,624	\$ 1,123,011
Intergovernmental	35,240	57,406	303	315	238	93,502
Charges for Services	-	-	-	-	18,002	18,002
Franchise Fee	38,679	-	-	-	-	38,679
Interest	-	-	2,430	-	-	2,430
Miscellaneous	113,182	-	-	-	155	113,337
Total Revenues	<u>322,497</u>	<u>678,821</u>	<u>132,120</u>	<u>134,504</u>	<u>121,019</u>	<u>1,388,961</u>
EXPENDITURES						
Current:						
General Government	244,404	-	-	-	37,321	281,725
Road and Bridge	-	243,590	-	-	-	243,590
Cemetery	-	-	-	-	19,090	19,090
Recreation	-	-	-	-	35,641	35,641
Fire	-	-	-	102,182	-	102,182
Equipment	-	-	-	-	15,861	15,861
Debt Service						
Principal	-	-	-	-	3,475	3,475
Interest	-	-	-	-	51	51
Total Expenditures	<u>244,404</u>	<u>243,590</u>	<u>-</u>	<u>102,182</u>	<u>111,439</u>	<u>701,615</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	78,093	435,231	132,120	32,322	9,580	687,346
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	9,318	-	9,318
Transfers Out	(9,318)	-	-	-	-	(9,318)
Total Other Financing Sources (Uses)	<u>(9,318)</u>	<u>-</u>	<u>-</u>	<u>9,318</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	68,775	435,231	132,120	41,640	9,580	687,346
Fund Balance - Beginning of Year	144,669	968,241	759,359	(23,471)	129,016	1,977,814
FUND BALANCE - END OF YEAR	<u>\$ 213,444</u>	<u>\$ 1,403,472</u>	<u>\$ 891,479</u>	<u>\$ 18,169</u>	<u>\$ 138,596</u>	<u>\$ 2,665,160</u>

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**TOWN OF HARRIS, MINNESOTA
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2022**

ASSETS	General	Road and Bridge	Capita Improvement	Fire Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 527,779	\$ 1,372,077	\$ 885,990	\$ 12,469	\$ 138,406	\$ 2,936,721
Accounts Receivable	10,233	-	-	-	575	10,808
Taxes Receivable	8,267	36,136	7,801	7,618	6,591	66,413
Due from Other Governments	-	-	-	-	720	720
Prepaid Expenses	3,407	-	-	-	-	3,407
Inventories	-	5,168	-	-	-	5,168
Total Assets	\$ 549,686	\$ 1,413,381	\$ 893,791	\$ 20,087	\$ 146,292	\$ 3,023,237
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts Payable	\$ 1,740	\$ 121	\$ -	\$ -	\$ 4,836	\$ 6,697
Due to Other Governments	10,567	37	-	-	141	10,745
Accrued Wages	3,651	-	-	-	442	4,093
Unearned Revenue	317,683	-	-	-	-	317,683
Total Liabilities	333,641	158	-	-	5,417	339,216
DEFERRED INFLOWS OF RESOURCES						
Unavailable Taxes	2,601	9,751	2,312	1,918	2,279	16,861
FUND BALANCE						
Nonspendable for Prepaids	3,407	-	-	-	-	3,407
Restricted for Roads	-	1,403,472	-	-	-	1,403,472
Restricted for Capital Projects	-	-	891,479	-	-	891,479
Restricted for Fire Protection	-	-	-	18,169	-	18,169
Restricted for Equipment	-	-	-	-	31,493	31,493
Restricted for Cemetery	-	-	-	-	19,531	19,531
Restricted for Recreation	-	-	-	-	49,679	49,679
Restricted for Building and Grounds	-	-	-	-	37,893	37,893
Unassigned	210,037	-	-	-	-	210,037
Total Fund Balance	213,444	1,403,472	891,479	18,169	138,596	2,665,160
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 549,686	\$ 1,413,381	\$ 893,791	\$ 20,087	\$ 146,292	\$ 3,023,237