

**Combining Fund Financial Statements
Nonmajor Special Revenue, Debt Service and Capital Project Funds**

City of Chaska

December 31, 2009

CITY OF CHASKA, MINNESOTA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash And Investments	\$ 1,659,456	\$ 1,869,063	\$ 652,653	\$ 4,181,172
Receivables:				
Taxes	103,658	-	61,878	165,536
Special Assessments	281,733	6,649,035	1,825,911	8,756,679
Accounts	52,582	-	16,962	69,544
Other Receivables	216,000	83,948	473,579	773,527
Due from Other Funds	588,873	-	3,231,639	3,820,512
Due From Other Governments	50	11,179	392,597	403,826
Interfund Receivable	-	-	1,205,048	1,205,048
Land Held for Resale	-	-	2,761,865	2,761,865
TOTAL ASSETS	\$ 2,902,352	\$ 8,613,225	\$ 10,622,132	\$ 22,137,709
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES:				
Accounts Payable	\$ 24,988	\$ -	\$ 520,930	\$ 545,918
Due To Other Funds	588,873	-	3,231,639	3,820,512
Due To Other Governments	540	-	178,073	178,613
Interfund Payable	-	-	1,506,438	1,506,438
Deferred and Unearned Revenue	541,734	6,729,734	2,880,887	10,152,355
Advance from Other Funds	170,000	-	2,552,555	2,722,555
TOTAL LIABILITIES	1,326,135	6,729,734	10,870,522	18,926,391
FUND BALANCES:				
Reserved	201,767	1,883,491	7,469,753	9,555,011
Unreserved, Designated Reported In:				
Special Revenue Funds	1,917,985	-	-	1,917,985
Unreserved, Undesignated Reported In:				
Special Revenue Funds	(543,535)	-	-	(543,535)
Capital Project Funds	-	-	(7,718,143)	(7,718,143)
TOTAL FUND BALANCES	1,576,217	1,883,491	(248,390)	3,211,318
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,902,352	\$ 8,613,225	\$ 10,622,132	\$ 22,137,709

CITY OF CHASKA, MINNESOTA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>				
Taxes:				
Property	\$ 662,851	\$ -	\$ 437,834	\$ 1,100,685
Intergovernmental	153,342	50,387	2,751,761	2,955,490
Charges for Services	158,244	-	341,580	499,824
Special Assessments	40,282	1,129,130	180,112	1,349,524
Other Revenue	544,443	116,685	165,642	826,770
	<u>1,559,162</u>	<u>1,296,202</u>	<u>3,876,929</u>	<u>6,732,293</u>
<u>EXPENDITURES</u>				
CURRENT:				
General Government	-	6,000	47,606	53,606
Economic Development	910,675	-	801,307	1,711,982
Public Works	8,700	-	1,942,048	1,950,748
Parks, Recreation and Arts	77,674	-	-	77,674
DEBT SERVICE:				
Principal	-	2,500,000	-	2,500,000
Interest	-	1,400,553	168,023	1,568,576
Issuance Costs & Fiscal Agent Fees	-	40,548	-	40,548
CAPITAL OUTLAY	<u>974,001</u>	<u>-</u>	<u>2,271,834</u>	<u>3,245,835</u>
	<u>1,971,050</u>	<u>3,947,101</u>	<u>5,230,818</u>	<u>11,148,969</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(411,888)</u>	<u>(2,650,899)</u>	<u>(1,353,889)</u>	<u>(4,416,676)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	191,173	2,635,318	1,402,609	4,229,100
Transfers Out	(577,617)	(40,667)	(4,779,285)	(5,397,569)
Refunding Bonds Issued	-	1,995,000	-	1,995,000
Premium on Bonds Issued	-	41,857	-	41,857
Payment on Refunded Bonds	-	(1,995,000)	-	(1,995,000)
Sale of Capital Assets	15,135	-	-	15,135
	<u>(371,309)</u>	<u>2,636,508</u>	<u>(3,376,676)</u>	<u>(1,111,477)</u>
NET CHANGE IN FUND BALANCES	(783,197)	(14,391)	(4,730,565)	(5,528,153)
FUND BALANCES, January 1	<u>2,359,414</u>	<u>1,897,882</u>	<u>4,482,175</u>	<u>8,739,471</u>
FUND BALANCES, December 31	<u>\$ 1,576,217</u>	<u>\$ 1,883,491</u>	<u>\$ (248,390)</u>	<u>\$ 3,211,318</u>



CHASKA

Nonmajor Special Revenue Funds

City of Chaska

December 31, 2009

Special Revenue Funds are used to account for specific revenue sources that are legally restricted to expenditures for particular purposes.

Mount Pleasant Maintenance & Care Fund

This fund is used to account for property tax levies and lot sales that are legally restricted to the maintenance of the cemetery and principal amounts received and related interest income for the care of the Mt. Pleasant Cemetery.

Chaska EDA Fund

This fund is used to report the administrative activities associated with the Chaska Economic Development Authority. The authority is authorized and levies ad valorem taxes to provide funds for operations.

Park Development Fund

This fund is used to account for grants and other dedicated revenues appropriated by budget for park and trail development.

Equipment Acquisition Fund

This fund is used to account for property tax levies appropriated by budget for capital equipment acquisition.

Grace Gibson Fund

This fund is used to account for assets received and related revenues and expenditures associated with Grace Gibson activities.

Bio-Science Grant Fund

This fund is used to account for grant dollars received and development associated with the land designated as a Bio-science zone.

CITY OF CHASKA, MINNESOTA

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009**

	MOUNT PLEASANT MAINTENANCE & CARE	CHASKA EDA	PARK DEVELOPMENT
<u>ASSETS</u>			
Cash And Investments	\$ 257,869	\$ 125,382	\$ -
Receivables:			
Taxes:			
Unremitted	729	8,539	-
Delinquent	228	2,720	-
Special Assessments:			
Delinquent	-	-	13,211
Deferred:			
Certified To County	-	-	268,522
Accounts:			
Current	-	46,378	-
Other:			
Notes	-	216,000	-
Due From Other Funds	-	-	-
Due From Other Governments	-	50	-
TOTAL ASSETS	\$ 258,826	\$ 399,069	\$ 281,733
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES:			
Accounts Payable	\$ -	\$ 651	\$ 770
Due To Other Funds	-	-	588,873
Due to Other Governments	-	540	-
Deferred and Unearned Revenue	228	239,188	281,733
Advance From Other Funds	-	170,000	-
TOTAL LIABILITIES	228	410,379	871,376
FUND BALANCES:			
Reserved:			
Reserved For Mt. Pleasant Perpetual Care	201,180	-	-
Reserved For Concerts In The Park	-	-	-
Unreserved:			
Designated For Capital Outlay Acquisition	-	-	-
Undesignated	57,418	(11,310)	(589,643)
TOTAL FUND BALANCES	258,598	(11,310)	(589,643)
TOTAL LIABILITIES AND FUND BALANCES	\$ 258,826	\$ 399,069	\$ 281,733

<u>EQUIPMENT ACQUISITION</u>	<u>GRACE GIBSON</u>	<u>BIO-SCIENCE GRANT</u>	<u>TOTALS</u>
\$ 1,275,618	\$ 587	\$ -	\$ 1,659,456
70,857	-	-	80,125
20,585	-	-	23,533
-	-	-	13,211
-	-	-	268,522
6,204	-	-	52,582
-	-	-	216,000
588,873	-	-	588,873
-	-	-	50
<u>\$ 1,962,137</u>	<u>\$ 587</u>	<u>\$ -</u>	<u>\$ 2,902,352</u>
\$ 23,567	\$ -	\$ -	\$ 24,988
-	-	-	588,873
-	-	-	540
20,585	-	-	541,734
-	-	-	170,000
<u>44,152</u>	<u>-</u>	<u>-</u>	<u>1,326,135</u>
-	-	-	201,180
-	587	-	587
1,917,985	-	-	1,917,985
-	-	-	(543,535)
<u>1,917,985</u>	<u>587</u>	<u>-</u>	<u>1,576,217</u>
<u>\$ 1,962,137</u>	<u>\$ 587</u>	<u>\$ -</u>	<u>\$ 2,902,352</u>

CITY OF CHASKA, MINNESOTA

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	MOUNT PLEASANT MAINTENANCE & CARE	CHASKA EDA	PARK DEVELOPMENT
REVENUES:			
Taxes	\$ 5,722	\$ 69,916	\$ -
Intergovernmental:			
Federal:			
Miscellaneous	-	52,800	-
State:			
Market Value Credit	230	2,778	-
Other	-	5,009	-
Regional:			
Metropolitan Council	-	-	4,245
Charges For Services	3,000	151,244	-
Special Assessments	-	-	40,282
Other Revenues:			
Investment Earnings	4,120	2,185	-
Rents	-	6,000	1,280
Contributions And Donations	-	-	21,417
Refunds And Reimbursements	-	-	-
Miscellaneous	-	18,461	860
TOTAL REVENUES	13,072	308,393	68,084
EXPENDITURES:			
Current:			
Economic Development	-	328,859	-
Public Works	8,700	-	-
Parks, Recreation and Arts	-	-	76,174
Capital Outlay	7,000	-	261,019
TOTAL EXPENDITURES	15,700	328,859	337,193
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,628)	(20,466)	(269,109)
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	(87,500)
Sale Of Capital Assets	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(87,500)
NET CHANGE IN FUND BALANCES	(2,628)	(20,466)	(356,609)
FUND BALANCES, January 1	261,226	9,156	(233,034)
FUND BALANCES, December 31	\$ 258,598	\$ (11,310)	\$ (589,643)

<u>EQUIPMENT ACQUISITION</u>	<u>GRACE GIBSON</u>	<u>BIO-SCIENCE GRANT</u>	<u>TOTALS</u>
\$ 587,213	\$ -	\$ -	\$ 662,851
64,384	-	-	117,184
23,650	-	-	26,658
246	-	-	5,255
-	-	-	4,245
4,000	-	-	158,244
-	-	-	40,282
18,510	11	-	24,826
68,160	-	-	75,440
1,939	1,500	-	24,856
-	-	400,000	400,000
-	-	-	19,321
<u>768,102</u>	<u>1,511</u>	<u>400,000</u>	<u>1,559,162</u>
-	-	581,816	910,675
-	-	-	8,700
-	1,500	-	77,674
<u>705,982</u>	<u>-</u>	<u>-</u>	<u>974,001</u>
<u>705,982</u>	<u>1,500</u>	<u>581,816</u>	<u>1,971,050</u>
<u>62,120</u>	<u>11</u>	<u>(181,816)</u>	<u>(411,888)</u>
166,173	-	25,000	191,173
(490,117)	-	-	(577,617)
<u>15,135</u>	<u>-</u>	<u>-</u>	<u>15,135</u>
<u>(308,809)</u>	<u>-</u>	<u>25,000</u>	<u>(371,309)</u>
(246,689)	11	(156,816)	(783,197)
<u>2,164,674</u>	<u>576</u>	<u>156,816</u>	<u>2,359,414</u>
<u>\$ 1,917,985</u>	<u>\$ 587</u>	<u>\$ -</u>	<u>\$ 1,576,217</u>



CHASKA

Debt Service Funds are used to accumulate resources and to record payment of bonded debt principal and interest.

Improvement Bond Funds

These funds service debt on the general obligation improvement bonds that were issued to finance construction of public improvements. Special assessment improvements are paid for completely or in part by property owners deemed to be benefited from such improvements.

Tax Increment Bond Funds

These funds service debt on the tax increment bonds issued to finance economic development and redevelopment projects.

**EDA Public Facilities Revenue
Bond Funds**

This fund services debt on the certificates of participation that were used to finance the City Hall and Municipal Services Building.

Equipment Certificate Funds

These funds service debt on the general obligation equipment certificates that were used to fund equipment purchases.

CITY OF CHASKA, MINNESOTA

**NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009**

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	<u>IMPROVEMENT BONDS</u>	<u>TAX INCREMENT BONDS</u>	<u>\$1,650,000 EDA PUBLIC FACILITIES REVENUE BONDS 2001</u>	<u>\$955,000 GO EQUIPMENT CERTIFICATES 2006</u>	<u>\$885,000 GO EQUIPMENT CERTIFICATES 2008</u>	<u>TOTALS</u>
<u>ASSETS</u>						
Cash And Investments	\$ 513,133	\$ 1,118,038	\$ 231,947	\$ 4,830	\$ 1,115	\$ 1,869,063
Receivables:						
Special Assessments:						
Unremitted	3,238	11	-	-	-	3,249
Delinquent	43,227	2,357	-	-	-	45,584
Deferred:						
Certified To County	5,461,755	1,107,089	-	-	-	6,568,844
City Owned	31,358	-	-	-	-	31,358
Other:						
Notes	-	83,948	-	-	-	83,948
Due From Other Governments	8,051	-	3,128	-	-	11,179
TOTAL ASSETS	<u>\$ 6,060,762</u>	<u>\$ 2,311,443</u>	<u>\$ 235,075</u>	<u>\$ 4,830</u>	<u>\$ 1,115</u>	<u>\$ 8,613,225</u>
<u>LIABILITIES AND FUND BALANCES</u>						
LIABILITIES:						
Deferred and Unearned Revenue	\$ 5,536,340	\$ 1,193,394	\$ -	\$ -	\$ -	\$ 6,729,734
FUND BALANCES:						
Reserved For Debt Service	524,422	1,118,049	235,075	4,830	1,115	1,883,491
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,060,762</u>	<u>\$ 2,311,443</u>	<u>\$ 235,075</u>	<u>\$ 4,830</u>	<u>\$ 1,115</u>	<u>\$ 8,613,225</u>

CITY OF CHASKA, MINNESOTA

NONMAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	IMPROVEMENT BONDS	TAX INCREMENT BONDS	\$1,650,000 EDA PUBLIC FACILITIES REVENUE BONDS 2001	\$955,000 GO EQUIPMENT CERTIFICATES 2006	\$885,000 GO EQUIPMENT CERTIFICATES 2008	TOTALS
REVENUES:						
Intergovernmental:						
State/County:						
Building Rent - Base Rent	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Building Rent - Camera Rent	35,387	-	-	-	-	35,387
Special Assessments	754,391	374,739	-	-	-	1,129,130
Other Revenue:						
Payments	-	47,252	-	-	-	47,252
Investment Earnings	12,240	17,160	751	2,530	68	32,749
Leases	-	-	36,684	-	-	36,684
TOTAL REVENUES	817,018	439,151	37,435	2,530	68	1,296,202
EXPENDITURES:						
Current:						
General Government:						
Administrative Fees	500	2,750	2,750	-	-	6,000
Debt Service:						
Principal	1,925,000	270,000	140,000	165,000	-	2,500,000
Interest	584,113	705,748	52,780	32,250	25,662	1,400,553
Issuance Costs & Fiscal Agent Fees	40,198	350	-	-	-	40,548
TOTAL EXPENDITURES	2,549,811	978,848	195,530	197,250	25,662	3,947,101
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,732,793)	(539,697)	(158,095)	(194,720)	(25,594)	(2,650,899)
OTHER FINANCING SOURCES (USES):						
Transfers In	1,814,855	498,315	143,000	177,648	1,500	2,635,318
Transfers Out	(633)	(40,034)	-	-	-	(40,667)
Refunding Bonds Issued	1,995,000	-	-	-	-	1,995,000
Premium on Bonds Issued	41,857	-	-	-	-	41,857
Payment on Refunded Bonds	(1,995,000)	-	-	-	-	(1,995,000)
TOTAL OTHER FINANCING SOURCES (USES)	1,856,079	458,281	143,000	177,648	1,500	2,636,508
NET CHANGE IN FUND BALANCES	123,286	(81,416)	(15,095)	(17,072)	(24,094)	(14,391)
FUND BALANCES, January 1	401,136	1,199,465	250,170	21,902	25,209	1,897,882
FUND BALANCES, December 31	\$ 524,422	\$ 1,118,049	\$ 235,075	\$ 4,830	\$ 1,115	\$ 1,883,491

CITY OF CHASKA, MINNESOTA

DEBT SERVICE FUNDS - IMPROVEMENT BONDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2009

	\$1,420,000 GO IMPROVEMENT CURRENT REFUNDING BONDS 2001	\$555,000 GO TAXABLE IMPROVEMENT BONDS 2002	\$455,000 GO IMPROVEMENT BONDS 2002	\$2,780,000 GO IMPROVEMENT CURRENT REFUNDING BONDS 2004	\$6,650,000 GO IMPROVEMENT BONDS 2004	\$8,595,000 GO IMPROVEMENT BONDS 2006	\$3,645,000 GO IMPROVEMENT BONDS 2008	\$2,045,000 GO IMPROVEMENT REFUNDING BONDS 2009	TOTALS
ASSETS									
Cash And Investments	\$ -	\$ 28,461	\$ 1,000	\$ 10,345	\$ -	\$ 634	\$ 468,279	\$ 4,414	\$ 513,133
Receivables:									
Special Assessments:									
Unremitted	-	-	-	-	-	1,245	1,592	401	3,238
Delinquent	-	-	-	-	-	7,635	20,992	14,600	43,227
Deferred:									
Certified To County	-	160,019	15,142	-	-	2,023,988	988,859	2,273,747	5,461,755
City Owned	-	-	-	-	-	31,358	-	-	31,358
Due From Other Governments	-	-	-	8,051	-	-	-	-	8,051
TOTAL ASSETS	\$ -	\$ 188,480	\$ 16,142	\$ 18,396	\$ -	\$ 2,064,860	\$ 1,479,722	\$ 2,293,162	\$ 6,060,762
LIABILITIES AND FUND BALANCES									
LIABILITIES:									
Deferred and Unearned Revenue	\$ -	\$ 160,019	\$ 15,142	\$ -	\$ -	\$ 2,062,981	\$ 1,009,851	\$ 2,288,347	\$ 5,536,340
FUND BALANCES:									
Reserved For Debt Service	-	28,461	1,000	18,396	-	1,879	469,871	4,815	524,422
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 188,480	\$ 16,142	\$ 18,396	\$ -	\$ 2,064,860	\$ 1,479,722	\$ 2,293,162	\$ 6,060,762

CITY OF CHASKA, MINNESOTA

DEBT SERVICE FUNDS - IMPROVEMENT BONDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	\$1,420,000 GO IMPROVEMENT CURRENT REFUNDING BONDS 2001	\$555,000 GO TAXABLE IMPROVEMENT BONDS 2002	\$455,000 GO IMPROVEMENT BONDS 2002	\$2,780,000 GO IMPROVEMENT CURRENT REFUNDING BONDS 2004	\$6,650,000 GO IMPROVEMENT BONDS 2004	\$8,595,000 GO IMPROVEMENT BONDS 2006	\$3,645,000 GO IMPROVEMENT BONDS 2008	\$2,045,000 GO IMPROVEMENT REFUNDING BONDS 2009	TOTALS
REVENUES:									
Intergovernmental:									
State/County:									
Building Rent - Base Rent	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Building Rent - Camera Rent	-	-	-	35,387	-	-	-	-	35,387
Special Assessments	12,296	66,564	5,664	-	237,104	206,266	226,097	400	754,391
Other Revenue:									
Investment Earnings	-	515	-	3,303	633	602	5,414	1,773	12,240
TOTAL REVENUES	12,296	67,079	5,664	53,690	237,737	206,868	231,511	2,173	817,018
EXPENDITURES:									
Current:									
General Government:									
Administrative Fees	-	-	-	-	500	-	-	-	500
Debt Service:									
Principal	50,000	55,000	40,000	230,000	945,000	605,000	-	-	1,925,000
Interest	1,950	9,675	5,700	58,415	107,213	296,062	105,098	-	584,113
Issuance Costs & Fiscal Agent Fees	-	-	-	-	-	-	350	39,848	40,198
TOTAL EXPENDITURES	51,950	64,675	45,700	288,415	1,052,713	901,062	105,448	39,848	2,549,811
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(39,654)	2,404	(40,036)	(234,725)	(814,976)	(694,194)	126,063	(37,675)	(1,732,793)
OTHER FINANCING SOURCES (USES):									
Transfers In	37,002	-	40,034	238,000	808,991	690,195	-	633	1,814,855
Transfers Out	-	-	-	-	(633)	-	-	-	(633)
Refunding Bonds Issued	-	-	-	-	1,953,143	-	-	41,857	1,995,000
Premium on Bonds Issued	-	-	-	-	41,857	-	-	-	41,857
Payment on Refunded Bonds	-	-	-	-	(1,995,000)	-	-	-	(1,995,000)
TOTAL OTHER FINANCING SOURCES (USES)	37,002	-	40,034	238,000	808,358	690,195	-	42,490	1,856,079
NET CHANGE IN FUND BALANCES	(2,652)	2,404	(2)	3,275	(6,618)	(3,999)	126,063	4,815	123,286
FUND BALANCES, January 1	2,652	26,057	1,002	15,121	6,618	5,878	343,808	-	401,136
FUND BALANCES, December 31	\$ -	\$ 28,461	\$ 1,000	\$ 18,396	\$ -	\$ 1,879	\$ 469,871	\$ 4,815	\$ 524,422

CITY OF CHASKA, MINNESOTA

DEBT SERVICE FUNDS - TAX INCREMENT BONDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2009

	\$1,555,000 GO TAXABLE TI CROSSOVER REFUNDING BONDS 2002	\$890,000 GO TAXABLE TI BONDS 2004	\$2,470,000 GO TAXABLE TI CROSSOVER REFUNDING BONDS 2004	\$14,385,000 GO TI CURRENT REFUNDING BONDS 2008	\$870,000 GO TAXABLE TI CURRENT REFUNDING BONDS 2008	\$565,000 GO TAXABLE TI BONDS 2008	TOTALS
ASSETS							
Cash And Investments	\$ 1,000	\$ 1,000	\$ 47,701	\$ 1,034,095	\$ 1,000	\$ 33,242	\$ 1,118,038
Receivables:							
Special Assessments:							
Unremitted	-	-	-	11	-	-	11
Delinquent	-	-	949	1,408	-	-	2,357
Deferred:							
Certified To County	-	-	-	1,107,089	-	-	1,107,089
Other:							
Notes	-	-	-	83,948	-	-	83,948
TOTAL ASSETS	\$ 1,000	\$ 1,000	\$ 48,650	\$ 2,226,551	\$ 1,000	\$ 33,242	\$ 2,311,443
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Deferred and Unearned Revenue	\$ -	\$ -	\$ 949	\$ 1,192,445	\$ -	\$ -	\$ 1,193,394
FUND BALANCES:							
Reserved For Debt Service	1,000	1,000	47,701	1,034,106	1,000	33,242	1,118,049
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,000	\$ 1,000	\$ 48,650	\$ 2,226,551	\$ 1,000	\$ 33,242	\$ 2,311,443

CITY OF CHASKA, MINNESOTA

DEBT SERVICE FUNDS - TAX INCREMENT BONDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	\$1,555,000 GO TAXABLE TI CROSSOVER REFUNDING BONDS 2002	\$890,000 GO TAXABLE TI BONDS 2004	\$2,470,000 GO TAXABLE TI CROSSOVER REFUNDING BONDS 2004	\$14,385,000 GO TI CURRENT REFUNDING BONDS 2008	\$870,000 GO TAXABLE TI CURRENT REFUNDING BONDS 2008	\$565,000 GO TAXABLE TI BONDS 2008	TOTALS
REVENUES:							
Special Assessments	\$ -	\$ -	\$ -	\$ 374,739	\$ -	\$ -	\$ 374,739
Other:							
Payments	-	-	-	47,252	-	-	47,252
Investment Earnings	-	-	1,611	15,376	2	171	17,160
TOTAL REVENUES	-	-	1,611	437,367	2	171	439,151
EXPENDITURES:							
Current:							
General Government:							
Administrative Fees	-	-	2,750	-	-	-	2,750
Debt Service:							
Principal	225,000	45,000	-	-	-	-	270,000
Interest	23,285	45,600	90,150	484,341	33,581	28,791	705,748
Issuance Costs & Fiscal Agent Fees	-	-	-	-	-	350	350
TOTAL EXPENDITURES	248,285	90,600	92,900	484,341	33,581	29,141	978,848
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(248,285)	(90,600)	(91,289)	(46,974)	(33,579)	(28,970)	(539,697)
OTHER FINANCING SOURCES (USES):							
Transfers In	248,285	90,600	69,748	56,820	32,862	-	498,315
Transfers Out	-	-	-	(40,034)	-	-	(40,034)
TOTAL OTHER FINANCING SOURCES (USES)	248,285	90,600	69,748	16,786	32,862	-	458,281
NET CHANGES IN FUND BALANCE	-	-	(21,541)	(30,188)	(717)	(28,970)	(81,416)
FUND BALANCES, January 1	1,000	1,000	69,242	1,064,294	1,717	62,212	1,199,465
FUND BALANCES, December 31	\$ 1,000	\$ 1,000	\$ 47,701	\$ 1,034,106	\$ 1,000	\$ 33,242	\$ 1,118,049

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Tax Increment Funds	These funds receive revenue from general property taxes in the form of tax increment. These revenues are used by the Chaska Economic Development Authority to promote industrial development via providing financing aids to developers.
Special Assessments Funds	These funds are used for the construction of improvements and assessment collections from properties benefiting from the improvements.
Major Road Construction Fund	This fund is used to account for the City's allocation of the State collected highway user tax for Minnesota State Aid (MSA) designated road construction.
Permanent Improvement Revolving Funds	These funds are used to collect the building permit revenues charged for the purpose of construction of the City's water, sewer and storm sewer systems. Three separate funds are shown: a Water Fund, a Sewer Fund, and a Storm Water Fund.
Storm Sewer Area Fund	This fund is used to collect the building permit revenues charged for the purpose of construction and maintenance of the City's storm sewer system.
Highway 312 R.A.L.F. Loan Fund	This fund is used to account for land acquisitions for the new Highway 312 funded by the Metropolitan Council Right-Of-Way Acquisition Loan Fund (R.A.L.F.)
Public Facilities Capital Improvement Fund	This fund is used to account for sources to be used to finance future capital facility construction and improvements to existing City facilities.
Commercial Revolving Loan Fund	This fund is used to accumulate commercial grant and loan payment proceeds.
Industrial Revolving Loan Fund	This fund is used to accumulate industrial grant and loan payment proceeds.

(Continued)

(Continued)

Highway 41 Improvement Fund	This fund is used to account for right-of-way acquisitions for the Highway 41 upgrading.
Fire Protection Systems Fund	This fund is used to account for receipts and expenditures for the fire protection systems.
Improvement Revolving Fund	This fund is used to fund un-bonded improvement projects.
1997 Highway 41 Upgrading Fund	This fund is used to account for the receipts and expenditures for the upgrading of Highway 41.
Highway 312 Improvements	This fund is used to account for the receipts and expenditures for Highway 312.
Annual Street Replacement	This fund is used to account for the receipts and expenditures for Annual Street Replacement costs.

CITY OF CHASKA, MINNESOTA

NONMAJOR CAPITAL PROJECT FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2009

	TAX INCREMENT	SPECIAL ASSESSMENTS	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	STORM SEWER AREA	HWY. 312 RALF LOANS	PUBLIC FACILITIES CAPITAL IMPROVEMENT	COMMERCIAL REVOLVING LOANS
ASSETS									
Cash and Investments	\$ 420,362	\$ 98,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,759
Receivables:									
Taxes:									
Delinquent	48,671	-	-	-	-	-	-	-	-
Unremitted	13,207	-	-	-	-	-	-	-	-
Special Assessments:									
Unremitted	-	-	-	-	-	-	-	-	-
Delinquent	-	-	-	21,550	2,927	3,803	-	-	-
Deferred:									
Certified To County	75,210	842,556	-	198,791	146,322	223,018	-	-	-
City Owned	-	-	-	-	-	-	-	-	-
Accounts:									
Current	6,909	-	-	-	-	-	-	-	6,540
Other:									
Notes	155,930	-	-	-	-	-	-	-	139,576
Due From Other Funds	995,736	-	-	560,865	210,962	1,303,486	-	140,719	-
Due From Other Governments	50,133	342,464	-	-	-	-	-	-	-
Interfund Receivable	-	-	-	-	-	98,454	253,376	-	-
Land Held For Resale	2,761,865	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,528,023	\$ 1,283,798	\$ -	\$ 781,206	\$ 360,211	\$ 1,628,761	\$ 253,376	\$ 140,719	\$ 226,875
LIABILITIES AND FUND BALANCES									
LIABILITIES:									
Accounts Payable	\$ 52,491	\$ 332,437	\$ -	\$ 3,781	\$ 3,403	\$ 82,200	\$ -	\$ 1,268	\$ -
Due To Other Funds	44	2,020,778	756,257	-	-	-	36	-	-
Due To Other Governments	-	-	-	-	-	-	-	-	-
Interfund Payable	1,506,438	-	-	-	-	-	-	-	-
Deferred and Unearned Revenue	985,645	842,556	-	220,341	149,249	226,821	-	-	146,040
Advance From Other Funds	2,552,555	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	5,097,173	3,195,771	756,257	224,122	152,652	309,021	36	1,268	146,040
FUND BALANCES:									
Reserved:									
Reserved For Land Held for Resale	2,761,865	-	-	-	-	-	-	-	-
Reserved For Construction	1,124,311	98,778	-	557,084	207,559	1,319,740	253,340	139,451	80,835
Unreserved:									
Undesignated	(4,455,326)	(2,010,751)	(756,257)	-	-	-	-	-	-
TOTAL FUND BALANCES	(569,150)	(1,911,973)	(756,257)	557,084	207,559	1,319,740	253,340	139,451	80,835
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,528,023	\$ 1,283,798	\$ -	\$ 781,206	\$ 360,211	\$ 1,628,761	\$ 253,376	\$ 140,719	\$ 226,875

(Continued)

INDUSTRIAL REVOLVING LOANS	HWY. 41 IMPROVEMENT	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER	FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	1997 HWY 41 UPGRADE	HWY 312 IMPROVEMENTS	ANNUAL STREET REPLACEMENT	TOTALS	
\$ 52,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652,653	ASSETS
-	-	-	-	-	-	-	-	48,671	Cash and Investments
-	-	-	-	-	-	-	-	13,207	Receivables:
-	-	-	-	1,499	-	-	-	1,499	Taxes:
-	-	3,620	-	10,040	-	-	-	41,940	Delinquent
-	-	46,058	111,901	129,862	-	-	-	1,773,718	Unremitted
-	-	-	-	8,754	-	-	-	8,754	Special Assessments:
-	-	-	-	-	-	-	3,513	16,962	Unremitted
178,073	-	-	-	-	-	-	-	473,579	Delinquent
-	-	-	19,871	-	-	-	-	3,231,639	Deferred:
-	-	-	-	-	-	-	-	392,597	Certified To County
-	-	540,931	-	312,287	-	-	-	1,205,048	City Owned
-	-	-	-	-	-	-	-	2,761,865	Accounts:
\$ 230,827	\$ -	\$ 590,609	\$ 131,772	\$ 462,442	\$ -	\$ -	\$ 3,513	\$ 10,622,132	Current
									Other:
									Notes
									Due From Other Funds
									Due From Other Governments
									Interfund Receivable
									Land Held For Resale
									TOTAL ASSETS
									LIABILITIES AND FUND BALANCES
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,350	\$ 520,930	LIABILITIES:
-	-	350	-	202	-	5,975	447,997	3,231,639	Accounts Payable
178,073	-	-	-	-	-	-	-	178,073	Due To Other Funds
-	-	-	-	-	-	-	-	1,506,438	Due To Other Governments
-	-	49,678	111,901	148,656	-	-	-	2,880,887	Interfund Payable
-	-	-	-	-	-	-	-	2,552,555	Deferred and Unearned Revenue
178,073	-	50,028	111,901	148,858	-	5,975	493,347	10,870,522	Advance From Other Funds
									TOTAL LIABILITIES
-	-	-	-	-	-	-	-	2,761,865	FUND BALANCES:
52,754	-	540,581	19,871	313,584	-	-	-	4,707,888	Reserved:
-	-	-	-	-	-	(5,975)	(489,834)	(7,718,143)	Reserved For Land Held for Resale
52,754	-	540,581	19,871	313,584	-	(5,975)	(489,834)	(248,390)	Reserved For Construction
\$ 230,827	\$ -	\$ 590,609	\$ 131,772	\$ 462,442	\$ -	\$ -	\$ 3,513	\$ 10,622,132	Unreserved:
									Undesignated
									TOTAL FUND BALANCES
									TOTAL LIABILITIES AND FUND BALANCES

CITY OF CHASKA, MINNESOTA

NONMAJOR CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	TAX INCREMENT	SPECIAL ASSESSMENTS	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	STORM SEWER AREA	HWY. 312 RALF LOANS	PUBLIC FACILITIES CAPITAL IMPROVEMENT	COMMERCIAL REVOLVING LOANS
REVENUES:									
General Property Taxes:									
Tax Increment	\$ 437,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental:									
State:									
Municipal State Aid	-	-	613,499	-	-	-	-	-	-
Other	507,306	-	-	-	-	-	-	-	-
Local:									
Other	189,852	1,247,224	-	-	-	-	-	-	-
Acreage And Connection Charges	-	-	-	319,330	22,250	-	-	-	-
Special Assessments	12,181	-	-	44,909	19,888	7,228	-	-	-
Other Revenues:									
Investment Earnings	17,044	2,550	-	6,085	7,164	19,119	681	3,585	1,279
Miscellaneous	39,645	-	-	-	-	35	-	-	19,024
TOTAL REVENUES	1,203,862	1,249,774	613,499	370,324	49,302	26,382	681	3,585	20,303
EXPENDITURES:									
Current:									
General Government:									
Administrative Fees	3,322	27,844	7,433	379	246	129	-	-	-
Professional Services	-	-	-	-	-	-	-	4,056	-
Economic Development:									
Professional Services	697,348	-	-	-	-	-	-	-	-
Miscellaneous	70,913	-	-	-	-	-	-	-	-
Public Works:									
Professional Services	-	1,105,652	-	87,173	59,777	258,264	-	-	-
Miscellaneous	-	191,386	-	-	-	-	-	-	-
Debt Service:									
Interest	165,658	-	-	-	-	-	-	2,365	-
Capital Outlay:									
Land Purchase/Land Writedowns	-	149,505	-	-	-	-	-	315	-
System Improvements:									
General	11,367	4,252	-	-	-	-	-	-	-
Electric	-	42,252	-	-	-	-	-	-	-
Water	-	-	-	37,807	-	-	-	-	-
Streets	-	1,467,434	-	-	-	-	-	-	-
Storm Sewer	-	-	-	-	-	350,148	-	-	-
TOTAL EXPENDITURES	948,608	2,988,325	7,433	125,359	60,023	608,541	-	6,736	-

(Continued)

NONMAJOR CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	TAX INCREMENT	SPECIAL ASSESSMENTS	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	STORM SEWER AREA	HWY. 312 RALF LOANS	PUBLIC FACILITIES CAPITAL IMPROVEMENT	COMMERCIAL REVOLVING LOANS
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	255,254	(1,738,551)	606,066	244,965	(10,721)	(582,159)	681	(3,151)	20,303
OTHER FINANCING SOURCES (USES):									
Transfers In	20,390	1,379,842	-	-	-	-	-	-	-
Transfers Out	(90,600)	(25,000)	(1,035,632)	(897,115)	(708,507)	(556,474)	-	-	(10,389)
TOTAL OTHER FINANCING SOURCES (USES)	(70,210)	1,354,842	(1,035,632)	(897,115)	(708,507)	(556,474)	-	-	(10,389)
NET CHANGE IN FUND BALANCES	185,044	(383,709)	(429,566)	(652,150)	(719,228)	(1,138,633)	681	(3,151)	9,914
FUND BALANCES, January 1	(754,194)	(1,528,264)	(326,691)	1,209,234	926,787	2,458,373	252,659	142,602	70,921
FUND BALANCES, December 31	\$ (569,150)	\$ (1,911,973)	\$ (756,257)	\$ 557,084	\$ 207,559	\$ 1,319,740	\$ 253,340	\$ 139,451	\$ 80,835

(Continued)

INDUSTRIAL REVOLVING LOANS	HWY. 41 IMPROVEMENT	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER	FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	1997 HWY 41 UPGRADE	HWY 312 IMPROVEMENTS	ANNUAL STREET REPLACEMENT	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 437,834
-	-	-	-	-	-	-	-	613,499
-	-	-	-	-	-	78,320	-	585,626
-	-	-	-	-	-	-	115,560	1,552,636
-	-	-	-	-	-	-	-	341,580
-	-	26,941	22,944	46,021	-	-	-	180,112
772	-	3,875	20	4,548	-	-	10	66,732
40,206	-	-	-	-	-	-	-	98,910
40,978	-	30,816	22,964	50,569	-	78,320	115,570	3,876,929

REVENUES:
 General Property Taxes:
 Tax Increment
 Intergovernmental:
 State:
 Municipal State Aid
 Other
 Local:
 Other
 Acreage And Connection Charges
 Special Assessments
 Other Revenues:
 Investment Earnings
 Miscellaneous
 TOTAL REVENUES

EXPENDITURES:
 Current:
 General Government:
 Administrative Fees
 Professional Services
 Economic Development:
 Professional Services
 Miscellaneous
 Public Works:
 Professional Services
 Miscellaneous
 Debt Service:
 Interest
 Capital Outlay:
 Land Purchase/Land Writedowns
 System Improvements:
 General
 Electric
 Water
 Streets
 Storm Sewer
 TOTAL EXPENDITURES

112

(Continued)

(Continued)

INDUSTRIAL REVOLVING LOANS	HWY. 41 IMPROVEMENT	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER	FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	1997 HWY 41 UPGRADED	HWY 312 IMPROVEMENTS	ANNUAL STREET REPLACEMENT	TOTALS	
7,932	-	30,670	22,964	50,569	-	70,401	(329,112)	(1,353,889)	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
-	-	-	-	2,283	-	-	94	1,402,609	OTHER FINANCING SOURCES (USES):
-	(1,370,784)	-	-	-	(84,784)	-	-	(4,779,285)	Transfers In
-	(1,370,784)	-	-	2,283	(84,784)	-	94	(3,376,676)	Transfers Out
7,932	(1,370,784)	30,670	22,964	52,852	(84,784)	70,401	(329,018)	(4,730,565)	TOTAL OTHER FINANCING SOURCES (USES)
44,822	1,370,784	509,911	(3,093)	260,732	84,784	(76,376)	(160,816)	4,482,175	NET CHANGE IN FUND BALANCES
\$ 52,754	\$ -	\$ 540,581	\$ 19,871	\$ 313,584	\$ -	\$ (5,975)	\$ (489,834)	\$ (248,390)	FUND BALANCES, January 1
									FUND BALANCES, December 31

CITY OF CHASKA, MINNESOTA

CAPITAL PROJECT FUNDS - TAX INCREMENT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2009

	DIST #9 FMG	DIST #10 NORDIC TRACK	DIST # 12 CLOVER FIELDS	DIST # 13 NORTH MEADOWS	DIST #14 DOWNTOWN REDEVELOPMENT	DIST #15 CHAMBER REDEVELOPMENT	DIST #16 CHASKA GATEWAY	TOTALS
ASSETS								
Cash and Investments	\$ -	\$ -	\$ -	\$ 68,773	\$ 304,962	\$ 42,280	\$ 4,347	\$ 420,362
Receivables:								
Taxes:								
Delinquent	-	-	48,671	-	-	-	-	48,671
Unremitted	-	-	13,207	-	-	-	-	13,207
Special Assessments:								
Deferred:								
Certified To County	-	-	-	-	75,210	-	-	75,210
Accounts:								
Current	-	-	5,834	-	1,075	-	-	6,909
Other:								
Notes	-	-	155,930	-	-	-	-	155,930
Due From Other Funds	223,333	-	491,958	280,445	-	-	-	995,736
Due From Other Governments	-	-	-	-	50,133	-	-	50,133
Land Held For Resale	-	-	-	-	2,761,865	-	-	2,761,865
TOTAL ASSETS	\$ 223,333	\$ -	\$ 715,600	\$ 349,218	\$ 3,193,245	\$ 42,280	\$ 4,347	\$ 4,528,023
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 52,459	\$ -	\$ 32	\$ 52,491
Due To Other Funds	-	44	-	-	-	-	-	44
Interfund Payable	-	85,233	-	-	1,421,205	-	-	1,506,438
Deferred and Unearned Revenue	-	-	210,435	-	775,210	-	-	985,645
Advance From Other Funds	-	-	-	-	2,552,555	-	-	2,552,555
TOTAL LIABILITIES	-	85,277	210,435	-	4,801,429	-	32	5,097,173
FUND BALANCES:								
Reserved:								
Reserved For Land Held for Resale	-	-	-	-	2,761,865	-	-	2,761,865
Reserved For Construction	223,333	-	505,165	349,218	-	42,280	4,315	1,124,311
Unreserved, Undesignated	-	(85,277)	-	-	(4,370,049)	-	-	(4,455,326)
TOTAL FUND BALANCES	223,333	(85,277)	505,165	349,218	(1,608,184)	42,280	4,315	(569,150)
TOTAL LIABILITIES AND FUND BALANCES	\$ 223,333	\$ -	\$ 715,600	\$ 349,218	\$ 3,193,245	\$ 42,280	\$ 4,347	\$ 4,528,023

CITY OF CHASKA, MINNESOTA

CAPITAL PROJECT FUNDS - TAX INCREMENT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	DIST #9 FMG	DIST #10 NORDIC TRACK	DIST # 12 CLOVER FIELDS	DIST # 13 NORTH MEADOWS	DIST #14 DOWNTOWN REDEVELOPMENT	DIST #15 CHAMBER REDEVELOPMENT	DIST #16 CHASKA GATEWAY	TOTALS
REVENUES:								
General Property Taxes:								
Tax Increment, Current	\$ 43,280	\$ -	\$ 144,991	\$ 97,218	\$ 141,003	\$ 11,342	\$ -	\$ 437,834
Intergovernmental:								
State:								
Other	-	-	7,306	-	500,000	-	-	507,306
Local:								
Other	-	-	-	-	189,852	-	-	189,852
Special Assessments	-	-	-	-	12,181	-	-	12,181
Other Revenues:								
Investment Earnings	3,027	-	6,097	4,587	2,775	539	19	17,044
Miscellaneous	-	-	-	-	34,645	-	5,000	39,645
TOTAL REVENUES	46,307	-	158,394	101,805	880,456	11,881	5,019	1,203,862
EXPENDITURES:								
Current:								
General Government:								
Administrative Fees	-	3,322	-	-	-	-	-	3,322
Economic Development:								
Professional Services	170	170	3,610	1,042	691,482	170	704	697,348
Miscellaneous	-	-	-	45,691	25,222	-	-	70,913
Debt Service:								
Interest	-	1,077	-	-	164,581	-	-	165,658
Capital Outlay								
System Improvements: General	-	-	-	-	11,367	-	-	11,367
TOTAL EXPENDITURES	170	4,569	3,610	46,733	892,652	170	704	948,608
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	46,137	(4,569)	154,784	55,072	(12,196)	11,711	4,315	255,254
OTHER FINANCING SOURCES (USES):								
Transfers In	-	20,390	-	-	-	-	-	20,390
Transfers Out	-	-	-	-	(90,600)	-	-	(90,600)
TOTAL OTHER FINANCING SOURCES (USES)	-	20,390	-	-	(90,600)	-	-	(70,210)
NET CHANGE IN FUND BALANCES	46,137	15,821	154,784	55,072	(102,796)	11,711	4,315	185,044
FUND BALANCES, January 1	177,196	(101,098)	350,381	294,146	(1,505,388)	30,569	-	(754,194)
FUND BALANCES, December 31	\$ 223,333	\$ (85,277)	\$ 505,165	\$ 349,218	\$ (1,608,184)	\$ 42,280	\$ 4,315	\$ (569,150)

CITY OF CHASKA, MINNESOTA

CAPITAL PROJECT FUNDS - SPECIAL ASSESSMENT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2009

	2002 IMPROVEMENT PROJECTS	2003 IMPROVEMENT PROJECTS	2005 IMPROVEMENT PROJECTS	2006 IMPROVEMENT PROJECTS	2007 IMPROVEMENT PROJECTS	2008 IMPROVEMENT PROJECTS	2010 IMPROVEMENT PROJECTS	TOTALS
ASSETS								
Cash and Investments	\$ 98,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,778
Receivables:								
Special Assessments:								
Deferred:								
Certified To County	-	-	-	-	-	842,556	-	842,556
Due From Other Governments	-	-	342,464	-	-	-	-	342,464
TOTAL ASSETS	\$ 98,778	\$ -	\$ 342,464	\$ -	\$ -	\$ 842,556	\$ -	\$ 1,283,798
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts Payable	\$ -	\$ 10,024	\$ 252,219	\$ -	\$ 5,535	\$ 45,467	\$ 19,192	\$ 332,437
Due To Other Funds	-	108,738	562,757	-	185,922	1,126,495	36,866	2,020,778
Deferred and Unearned Revenue	-	-	-	-	-	842,556	-	842,556
TOTAL LIABILITIES	-	118,762	814,976	-	191,457	2,014,518	56,058	3,195,771
FUND BALANCES:								
Reserved:								
Reserved For Construction	98,778	-	-	-	-	-	-	98,778
Unreserved, Undesignated	-	(118,762)	(472,512)	-	(191,457)	(1,171,962)	(56,058)	(2,010,751)
TOTAL FUND BALANCES	98,778	(118,762)	(472,512)	-	(191,457)	(1,171,962)	(56,058)	(1,911,973)
TOTAL LIABILITIES AND FUND BALANCES	\$ 98,778	\$ -	\$ 342,464	\$ -	\$ -	\$ 842,556	\$ -	\$ 1,283,798

CITY OF CHASKA, MINNESOTA

CAPITAL PROJECT FUNDS - SPECIAL ASSESSMENT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	2002 IMPROVEMENT PROJECTS	2003 IMPROVEMENT PROJECTS	2005 IMPROVEMENT PROJECTS	2006 IMPROVEMENT PROJECTS	2007 IMPROVEMENT PROJECTS	2008 IMPROVEMENT PROJECTS	2010 IMPROVEMENT PROJECTS	TOTALS
REVENUES:								
Intergovernmental:								
Local:								
Other	\$ -	\$ 216,579	\$ 800,053	\$ -	\$ 230,592	\$ -	\$ -	\$ 1,247,224
Other Revenues:								
Investment Earnings	1,551	-	-	-	256	743	-	2,550
TOTAL REVENUES	1,551	216,579	800,053	-	230,848	743	-	1,249,774
EXPENDITURES:								
Current:								
General Government:								
Administrative Fees	-	2,990	2,828	-	1,433	20,014	579	27,844
Public Works:								
Professional Services	-	25,893	161,085	48	49,572	838,575	30,479	1,105,652
Miscellaneous	-	-	-	-	165,610	25,776	-	191,386
Capital Outlay:								
Land Purchase/Land Writedowns	-	-	-	-	149,505	-	-	149,505
System Improvements:								
General	-	4,104	-	-	148	-	-	4,252
Electric	-	-	42,252	-	-	-	-	42,252
Streets	-	25,617	932,559	-	8,920	500,338	-	1,467,434
TOTAL EXPENDITURES	-	58,604	1,138,724	48	375,188	1,384,703	31,058	2,988,325
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,551	157,975	(338,671)	(48)	(144,340)	(1,383,960)	(31,058)	(1,738,551)
OTHER FINANCING SOURCES (USES):								
Transfers In	-	1,377,904	316	1,622	-	-	-	1,379,842
Transfers Out	-	-	-	-	-	-	(25,000)	(25,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	1,377,904	316	1,622	-	-	(25,000)	1,354,842
NET CHANGE IN FUND BALANCES	1,551	1,535,879	(338,355)	1,574	(144,340)	(1,383,960)	(56,058)	(383,709)
FUND BALANCES, January 1	97,227	(1,654,641)	(134,157)	(1,574)	(47,117)	211,998	-	(1,528,264)
FUND BALANCES, December 31	\$ 98,778	\$ (118,762)	\$ (472,512)	\$ -	\$ (191,457)	\$ (1,171,962)	\$ (56,058)	\$ (1,911,973)



CHASKA

Nonmajor Budgeted Special Revenue Funds

City of Chaska

December 31, 2009

The City adopts budgets for the following three nonmajor special revenue funds:

- Mount Pleasant Maintenance & Care Fund
- Chaska EDA Fund
- Equipment Acquisition Fund

CITY OF CHASKA, MINNESOTA

**MOUNT PLEASANT MAINTENANCE & CARE SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>ORIGINAL AND FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES:			
Taxes:			
Property	\$ 5,770	\$ 5,722	\$ (48)
Intergovernmental:			
State:			
Market Value Credit	230	230	-
Charges For Services	1,000	3,000	2,000
Other:			
Investment Earnings	<u>1,500</u>	<u>4,120</u>	<u>2,620</u>
TOTAL REVENUES	<u>8,500</u>	<u>13,072</u>	<u>4,572</u>
EXPENDITURES:			
Current:			
Public Works:			
Other Services And Charges	8,500	8,700	(200)
Capital Outlay	<u>5,000</u>	<u>7,000</u>	<u>(2,000)</u>
TOTAL EXPENDITURES	<u>13,500</u>	<u>15,700</u>	<u>(2,200)</u>
NET CHANGE IN FUND BALANCES	(5,000)	(2,628)	2,372
FUND BALANCES, January 1	<u>261,226</u>	<u>261,226</u>	-
FUND BALANCES, December 31	<u>\$ 256,226</u>	<u>\$ 258,598</u>	<u>\$ 2,372</u>

CITY OF CHASKA, MINNESOTA

CHASKA EDA SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:			
Taxes:			
Property	\$ 70,512	\$ 69,916	\$ (596)
Intergovernmental:			
Federal:			
Small Cities Development Program	-	52,800	52,800
State:			
Market Value Credit	2,778	2,778	-
Other	-	5,009	5,009
Charges For Services	151,244	151,244	-
Other:			
Investment Earnings	1,900	2,185	285
Rents	-	6,000	6,000
Miscellaneous	-	18,461	18,461
TOTAL REVENUES	226,434	308,393	81,959
EXPENDITURES:			
Current:			
Economic Development:			
Operating Supplies	610	-	610
Other Services And Charges	225,824	328,859	(103,035)
TOTAL EXPENDITURES	226,434	328,859	(102,425)
NET CHANGE IN FUND BALANCES	-	(20,466)	(20,466)
FUND BALANCES, January 1	9,156	9,156	-
FUND BALANCES, December 31	\$ 9,156	\$ (11,310)	\$ (20,466)

CITY OF CHASKA, MINNESOTA

**EQUIPMENT ACQUISITION SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:			
Taxes:			
Property	\$ 594,459	\$ 587,213	\$ (7,246)
Intergovernmental:			
Federal:			
Miscellaneous	-	64,384	64,384
State:			
Market Value Credit	23,650	23,650	-
Miscellaneous	-	246	246
Charges For Services	4,000	4,000	-
Other:			
Investment Earnings	-	18,510	18,510
Rents	65,000	68,160	3,160
Contributions And Donations	-	1,939	1,939
TOTAL REVENUES	687,109	768,102	80,993
EXPENDITURES:			
Capital Outlay:			
Administrative Services	23,185	-	23,185
Data Processing	35,000	30,550	4,450
Police	133,718	124,097	9,621
Fire	215,000	94,960	120,040
Public Works	67,000	456,375	(389,375)
TOTAL EXPENDITURES	473,903	705,982	(232,079)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	213,206	62,120	(151,086)
OTHER FINANCING SOURCES (USES):			
Transfers In	166,173	166,173	-
Transfers Out	(771,752)	(490,117)	281,635
Sale of Capital Assets	4,683	15,135	10,452
TOTAL OTHER FINANCING SOURCES (USES)	(600,896)	(308,809)	292,087
NET CHANGE IN FUND BALANCES	(387,690)	(246,689)	141,001
FUND BALANCES, January 1	2,164,674	2,164,674	-
FUND BALANCES, December 31	\$ 1,776,984	\$ 1,917,985	\$ 141,001

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is where the intent of the City Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. This type of fund is also used where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The city has five nonmajor enterprise funds.

Sewer Fund	This fund is used to account for the operations of the City's Sewer Utility.
Par 30 Golf Fund	This fund is used to account for the operations of the City's 9-hole par 30 public golf course.
Chaska Town Course Fund	This fund is used to account for the operations of the City's 18-hole public golf course.
Internet Service Provider Fund	This fund is used to account for the operations of the City's Chaska.net internet services.
Storm Water Fund	This fund is used to account for the operations of the City's Storm Water Utility.

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2009

	SEWER	PAR 30 GOLF	CHASKA TOWN COURSE	INTERNET SERVICE PROVIDER	STORM WATER	TOTALS
ASSETS						
Current Assets:						
Cash And Investments	\$ 1,828,736	\$ 29,921	\$ 8,243	\$ -	\$ 180,829	\$ 2,047,729
Receivables:						
Special Assessments	254	-	-	-	4,391	4,645
Accounts						
Current	201,343	-	72	94,420	57,576	353,411
Unbilled	148,409	-	-	-	-	148,409
Allowance For Uncollectible Accounts	(1,985)	-	-	(943)	(576)	(3,504)
Interest	1,174	-	-	-	-	1,174
Due From Other Governments	-	-	-	51,391	-	51,391
Inventories	13,394	866	45,562	-	-	59,822
Total Current Assets	2,191,325	30,787	53,877	144,868	242,220	2,663,077
Noncurrent Assets:						
Capital Assets:						
Buildings	255,000	111,537	7,899,302	-	-	8,265,839
Other Improvements	-	21,315	207,954	-	-	229,269
Furniture & Equipment	574,626	127,679	1,657,252	1,371,784	-	3,731,341
Infrastructure	1,314,850	-	-	210,014	-	1,524,864
Less: Accumulated Depreciation	(1,750,269)	(204,154)	(4,879,907)	(1,058,611)	-	(7,892,941)
Total Net Capital Assets	394,207	56,377	4,884,601	523,187	-	5,858,372
TOTAL ASSETS	2,585,532	87,164	4,938,478	668,055	242,220	8,521,449
LIABILITIES						
Current Liabilities:						
Accounts Payable	1,294	511	5,695	42,847	386	50,733
Salaries Payable	10,418	2,147	11,943	3,375	-	27,883
Deposits Payable	-	-	49,747	10,255	-	60,002
Compensated Absences	29,038	7,800	21,581	3,531	-	61,950
Due To Other Funds	-	-	-	1,753,065	-	1,753,065
Due To Other Governments	-	6	4,253	847	-	5,106
Interfund Payable	-	-	75,000	936,878	-	1,011,878
Unearned Revenue	254	-	-	63,291	56,431	119,976
Total Current Liabilities	41,004	10,464	168,219	2,814,089	56,817	3,090,593
Noncurrent Liabilities:						
Compensated Absences	9,209	4,477	7,627	2,837	-	24,150
Advance From Other Funds	-	-	82,291	233,086	-	315,377
Other Post Employment Benefits	-	559	4,629	1,117	-	6,305
Total Noncurrent Liabilities	9,209	5,036	94,547	237,040	-	345,832
TOTAL LIABILITIES	50,213	15,500	262,766	3,051,129	56,817	3,436,425
NET ASSETS						
Invested in Capital Assets	394,207	56,377	4,884,601	523,187	-	5,858,372
Unrestricted	2,141,112	15,287	(208,889)	(2,906,261)	185,403	(773,348)
TOTAL NET ASSETS	\$ 2,535,319	\$ 71,664	\$ 4,675,712	\$ (2,383,074)	\$ 185,403	\$ 5,085,024

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	SEWER	PAR 30 GOLF	CHASKA TOWN COURSE	INTERNET SERVICE PROVIDER	STORM WATER	TOTALS
OPERATING REVENUES:						
Sales	\$ 2,144,500	\$ 176,938	\$ 1,639,215	\$ 718,396	\$ 517,292	\$ 5,196,341
OPERATING EXPENSES:						
Production	1,475,323	-	-	89,970	-	1,565,293
Distribution / Collections	412,234	-	-	314,142	91,972	818,348
Administration	278,479	169,232	1,492,569	291,177	14,734	2,246,191
Depreciation	93,733	15,105	537,974	265,133	-	911,945
TOTAL OPERATING EXPENSES	2,259,769	184,337	2,030,543	960,422	106,706	5,541,777
OPERATING INCOME (LOSS)	(115,269)	(7,399)	(391,328)	(242,026)	410,586	(345,436)
NON-OPERATING REVENUES:						
Investment Earnings	24,510	317	-	-	648	25,475
Intergovernmental	-	54	11	-	-	65
Gain On Sale Of Capital Assets	-	-	10,800	-	-	10,800
TOTAL NON-OPERATING REVENUES	24,510	371	10,811	-	648	36,340
NON-OPERATING EXPENSES:						
Interest	-	-	7,257	-	-	7,257
Miscellaneous Refunds And Reimbursements	-	-	479	-	-	479
TOTAL NON-OPERATING EXPENSES	-	-	7,736	-	-	7,736
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(90,759)	(7,028)	(388,253)	(242,026)	411,234	(316,832)
CAPITAL CONTRIBUTIONS	2,546	-	-	-	-	2,546
TRANSFERS OUT	(4,043)	-	-	-	(120,000)	(124,043)
CHANGE IN NET ASSETS	(92,256)	(7,028)	(388,253)	(242,026)	291,234	(438,329)
NET ASSETS, January 1	2,627,575	78,692	5,063,965	(2,141,048)	(105,831)	5,523,353
NET ASSETS, December 31	\$ 2,535,319	\$ 71,664	\$ 4,675,712	\$ (2,383,074)	\$ 185,403	\$ 5,085,024

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	SEWER	PAR 30 GOLF	CHASKA TOWN COURSE	INTERNET SERVICE PROVIDER	STORM WATER	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash Received From Customers	\$ 2,084,418	\$ 176,618	\$ 1,642,859	\$ 676,738	\$ 511,785	\$ 5,092,418
Cash Payments To Suppliers For Goods And Services	(1,728,569)	(61,072)	(682,869)	(538,308)	(106,320)	(3,117,138)
Cash Payments To Employees For Services	(437,735)	(105,777)	(811,579)	(116,452)	-	(1,471,543)
Net Cash Provided (Used) By Operating Activities	(81,886)	9,769	148,411	21,978	405,465	503,737
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:						
Transfers To Other Funds	(4,043)	-	-	-	(120,000)	(124,043)
Due From Other Funds	1,873,760	-	-	-	-	1,873,760
Due To Other Funds	-	-	-	(15,411)	(105,284)	(120,695)
Intergovernmental	-	54	11	-	-	65
Net Cash Provided (Used) By Non-Capital Finance Activities	1,869,717	54	11	(15,411)	(225,284)	1,629,087
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Capital Contributions	2,546	-	-	-	-	2,546
Proceeds From Sale Of Capital Assets	-	-	10,800	-	-	10,800
Acquisition Of Capital Assets	(38,417)	-	(123,651)	(6,567)	-	(168,635)
Interfund Loans From Other Funds	-	-	(24,126)	-	-	(24,126)
Interest Payments On Interfund Loans	-	-	(7,257)	-	-	(7,257)
Net Cash Provided (Used) By Capital And Related Finance Activities	(35,871)	-	(144,234)	(6,567)	-	(186,672)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest On Investments	27,301	317	-	-	648	28,266
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS						
	1,779,261	10,140	4,188	-	180,829	1,974,418
CASH AND CASH EQUIVALENTS, January 1	49,475	19,781	4,055	-	-	73,311
CASH AND CASH EQUIVALENTS, December 31	\$ 1,828,736	\$ 29,921	\$ 8,243	\$ -	\$ 180,829	\$ 2,047,729
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)	\$ (115,269)	\$ (7,399)	\$ (391,328)	\$ (242,026)	\$ 410,586	\$ (345,436)
Adjustments To Reconcile Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities:						
Depreciation Expense	93,733	15,105	537,974	265,133	-	911,945
Allowance For Uncollectible Accounts	81	-	-	130	(13)	198
(Increase) Decrease In Assets:						
Special Assessments	(254)	-	-	-	(4,391)	(4,645)
Accounts Receivable	(60,163)	-	(72)	(13,053)	1,278	(72,010)
Due From Other Governments	-	-	-	(43,591)	-	(43,591)
Inventory	4,775	308	(2,758)	-	-	2,325
Increase (Decrease) In Liabilities:						
Accounts Payable	(744)	196	568	41,606	386	42,012
Salaries Payable	(4,280)	1,613	(3,287)	1,886	-	(4,068)
Deposits Payable	-	(145)	4,181	4,940	-	8,976
Unearned Revenue	254	(175)	(465)	9,916	(2,381)	7,149
Due To Other Governments	(19)	6	1,443	(3,483)	-	(2,053)
Other Post Employment Benefits	-	260	2,155	520	-	2,935
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (81,886)	\$ 9,769	\$ 148,411	\$ 21,978	\$ 405,465	\$ 503,737

Agency funds account for assets that the City holds on behalf of others as their agent and are custodial in nature. The following is a list of the City's Agency funds:

Builders' Deposit Fund	This agency fund is used to account for the collection of assets in the form of deposits from builders.
Developers' Fund	This agency fund is used to account for the collections of assets in the form of deposits from developers.
MCES Collection Fund	This agency fund is used to account for the collection of assets in the form of sewer availability charges and contributed to the Metropolitan Council Environmental Services (MCES).

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF NET ASSETS
 AGENCY FUNDS
 DECEMBER 31, 2009

	BUILDERS' DEPOSIT FUND	DEVELOPERS' FUND	MCES COLLECTIONS FUND	TOTAL AGENCY FUNDS
<u>ASSETS</u>				
Cash And Investments	\$ 43,212	\$ -	\$ 9,875	\$ 53,087
Receivables:				
Accounts	-	10,356	-	10,356
Due From Other Funds	10,356	-	-	10,356
TOTAL ASSETS	\$ 53,568	\$ 10,356	\$ 9,875	\$ 73,799
<u>LIABILITIES</u>				
Due To Other Funds	\$ -	\$ 10,356	\$ -	\$ 10,356
Due To Other Governments	-	-	6,000	6,000
Deposits Payable	53,568	-	3,875	57,443
TOTAL LIABILITIES	\$ 53,568	\$ 10,356	\$ 9,875	\$ 73,799

CITY OF CHASKA, MINNESOTA

AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	BALANCE JANUARY 1, 2009	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 2009
BUILDERS' DEPOSIT FUND				
<u>ASSETS</u>				
Cash And Investments	\$ 83,247	\$ 92,784	\$ 132,819	\$ 43,212
Due From Other Funds	12,563	10,356	12,563	10,356
TOTAL ASSETS	\$ 95,810	\$ 103,140	\$ 145,382	\$ 53,568
<u>LIABILITIES</u>				
Accounts Payable	\$ -	\$ 76,900	\$ 76,900	\$ -
Deposits Payable	95,810	67,658	109,900	53,568
TOTAL LIABILITIES	\$ 95,810	\$ 144,558	\$ 186,800	\$ 53,568
DEVELOPERS' FUND				
<u>ASSETS</u>				
Cash And Investments	\$ -	\$ 42,177	\$ 42,177	\$ -
Receivables:				
Accounts	12,481	8,933	11,058	10,356
Other	7,928	9,123	17,051	-
Due From Other Governments	82	-	82	-
TOTAL ASSETS	\$ 20,491	\$ 60,233	\$ 70,368	\$ 10,356
<u>LIABILITIES</u>				
Accounts Payable	\$ 7,928	\$ 9,123	\$ 17,051	\$ -
Due To Other Funds	12,563	10,356	12,563	10,356
TOTAL LIABILITIES	\$ 20,491	\$ 19,479	\$ 29,614	\$ 10,356
MCES COLLECTIONS				
<u>ASSETS</u>				
Cash	\$ 7,525	\$ 178,000	\$ 175,650	\$ 9,875
<u>LIABILITIES</u>				
Due To Other Governments	\$ 3,650	\$ 178,000	\$ 175,650	\$ 6,000
Deposits Payable	3,875	-	-	3,875
TOTAL LIABILITIES	\$ 7,525	\$ 178,000	\$ 175,650	\$ 9,875
TOTAL ALL AGENCY FUNDS				
<u>ASSETS</u>				
Cash And Investments	\$ 90,772	\$ 312,961	\$ 350,646	\$ 53,087
Receivables:				
Accounts	12,481	8,933	11,058	10,356
Other	7,928	9,123	17,051	-
Due From Other Funds	12,563	10,356	12,563	10,356
Due From Other Governments	82	-	82	-
TOTAL ASSETS	\$ 123,826	\$ 341,373	\$ 391,400	\$ 73,799
<u>LIABILITIES</u>				
Accounts Payable	7,928	86,023	93,951	-
Due To Other Funds	12,563	10,356	12,563	10,356
Due To Other Governments	3,650	178,000	175,650	6,000
Deposits Payable	99,685	67,658	109,900	57,443
TOTAL LIABILITIES	\$ 123,826	\$ 342,037	\$ 392,064	\$ 73,799



CHASKA