

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

City of Chaska, Minnesota

For the Year Ended December 31, 2016

CITY OF CHASKA, MINNESOTA

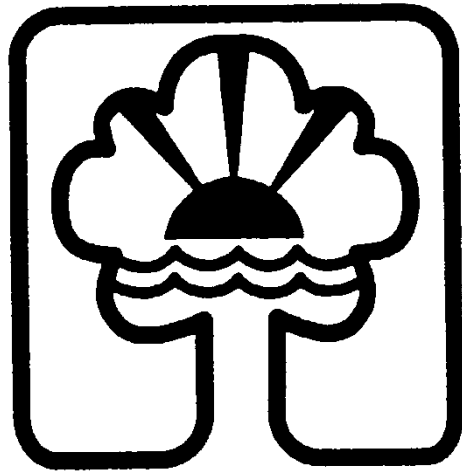
**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash And Investments	\$ 314,507	\$ 6,355,170	\$ 6,528,396	\$ 13,198,073
Cash With Escrow Agent	-	985,117	6	985,123
Receivables:				
Taxes	8,889	2,591	49,851	61,331
Special Assessments	61,733	5,778,162	3,870,194	9,710,089
Accounts	-	-	12,207	12,207
Interest	-	-	15,712	15,712
Notes	118,276	-	-	118,276
Due From Other Funds	-	-	2,086,716	2,086,716
Due From Other Governments	-	-	276,536	276,536
Interfund Receivable	-	-	101,866	101,866
Advance To Other Funds	-	-	745,867	745,867
Land Held For Resale	-	-	77,574	77,574
TOTAL ASSETS	\$ 503,405	\$ 13,121,040	\$ 13,764,925	\$ 27,389,370
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
LIABILITIES:				
Accounts Payable	\$ 1,619	\$ -	\$ 785,126	\$ 786,745
Deposits Payable	22,200	-	20,000	42,200
Due To Other Funds	670,914	-	2,086,716	2,757,630
Interfund Payable	-	-	597,083	597,083
Advance From Other Funds	-	-	2,164,450	2,164,450
Unearned Revenue	119,465	2,186,145	-	2,305,610
TOTAL LIABILITIES	814,198	2,186,145	5,653,375	8,653,718
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Taxes	4,292	1,600	29,353	35,245
Unavailable Revenue - Special Assessments	3,662	3,582,649	3,858,773	7,445,084
Unavailable Revenue - Notes Receivable	56,276	-	-	56,276
TOTAL DEFERRED INFLOWS OF RESOURCES	64,230	3,584,249	3,888,126	7,536,605
FUND BALANCES:				
Restricted	26,109	7,350,646	645,760	8,022,515
Committed	288,449	-	2,167,932	2,456,381
Assigned	12,208	-	6,634,047	6,646,255
Unassigned	(701,789)	-	(5,224,315)	(5,926,104)
TOTAL FUND BALANCES	(375,023)	7,350,646	4,223,424	11,199,047
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 503,405	\$ 13,121,040	\$ 13,764,925	\$ 27,389,370

CITY OF CHASKA, MINNESOTA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>				
Taxes:				
Property	\$ 432,928	\$ 2,320,222	\$ 1,206,444	\$ 3,959,594
Intergovernmental	94	-	1,637,399	1,637,493
Charges for Services	72,100	-	2,452,956	2,525,056
Special Assessments	143,281	916,899	1,052,437	2,112,617
Other Revenue	56,478	39,650	347,913	444,041
	<u>704,881</u>	<u>3,276,771</u>	<u>6,697,149</u>	<u>10,678,801</u>
<u>EXPENDITURES</u>				
CURRENT:				
General Government	-	2,325	59,510	61,835
Economic Development	427,891	-	642,473	1,070,364
Public Works	10,990	-	1,363,599	1,374,589
Parks, Recreation and Arts	-	-	99,169	99,169
DEBT SERVICE:				
Principal	8,768	3,005,000	-	3,013,768
Interest	7,376	1,324,716	97,386	1,429,478
Issuance Costs & Fiscal Agent Fees	-	4,725	-	4,725
CAPITAL OUTLAY	<u>25,558</u>	<u>-</u>	<u>5,607,476</u>	<u>5,633,034</u>
	<u>480,583</u>	<u>4,336,766</u>	<u>7,869,613</u>	<u>12,686,962</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>224,298</u>	<u>(1,059,995)</u>	<u>(1,172,464)</u>	<u>(2,008,161)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	38,500	1,431,287	4,681,176	6,150,963
Transfers Out	(304,046)	(2,765)	(6,067,542)	(6,374,353)
Sale of Capital Assets	-	-	25,856	25,856
	<u>(265,546)</u>	<u>1,428,522</u>	<u>(1,360,510)</u>	<u>(197,534)</u>
NET CHANGE IN FUND BALANCES	(41,248)	368,527	(2,532,974)	(2,205,695)
FUND BALANCES, JANUARY 1	<u>(333,775)</u>	<u>6,982,119</u>	<u>6,756,398</u>	<u>13,404,742</u>
FUND BALANCES, DECEMBER 31	<u>\$ (375,023)</u>	<u>\$ 7,350,646</u>	<u>\$ 4,223,424</u>	<u>\$ 11,199,047</u>



CHASKA

Nonmajor Special Revenue Funds

City of Chaska, Minnesota

For the Year Ended December 31, 2016

Special Revenue funds are used to account for specific revenue sources that are legally restricted or committed 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 or committed for the maintenance of the cemetery and principal amounts received and related interest income for the care of Mount Pleasant Cemetery.
- **Chaska EDA Fund:**
This fund is used to report administrative activities associated with the Chaska Economic Development Authority. The authority is authorized and levies ad valorem taxes to provide funds for its operations.
- **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.
- **Grace Gibson Fund:**
This fund is used to account for assets received and related revenues and expenditures associated with Grace Gibson activities.

CITY OF CHASKA, MINNESOTA

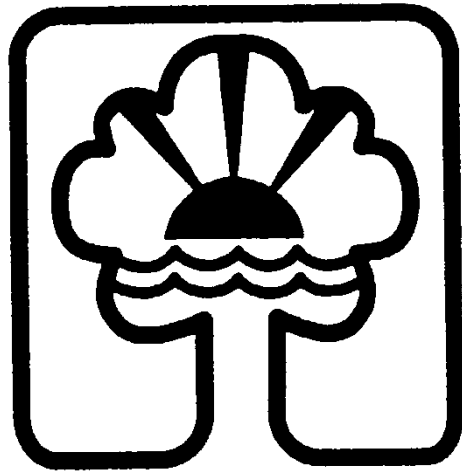
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	MOUNT PLEASANT MAINTENANCE & CARE	CHASKA EDA	COMMERCIAL REVOLVING LOAN	INDUSTRIAL REVOLVING LOAN	GRACE GIBSON	TOTALS
ASSETS						
Cash And Investments	\$ 253,712	\$ -	\$ 58,481	\$ 1,719	\$ 595	\$ 314,507
Receivables:						
Taxes:						
Unremitted	36	4,561	-	-	-	4,597
Delinquent	117	4,175	-	-	-	4,292
Special Assessments:						
Current	-	57,465	-	-	-	57,465
Unremitted	-	606	-	-	-	606
Delinquent	-	3,662	-	-	-	3,662
Notes	-	76,500	41,776	-	-	118,276
TOTAL ASSETS	\$ 253,865	\$ 146,969	\$ 100,257	\$ 1,719	\$ 595	\$ 503,405
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES:						
Accounts Payable	\$ 960	\$ 659	\$ -	\$ -	\$ -	\$ 1,619
Deposits Payable	-	22,200	-	-	-	22,200
Due To Other Funds	-	670,914	-	-	-	670,914
Unearned Revenue	-	119,465	-	-	-	119,465
TOTAL LIABILITIES	960	813,238	-	-	-	814,198
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue - Taxes	117	4,175	-	-	-	4,292
Unavailable Revenue - Special Assessments	-	3,662	-	-	-	3,662
Unavailable Revenue - Notes Receivable	-	14,500	41,776	-	-	56,276
TOTAL DEFERRED INFLOWS OF RESOURCES	117	22,337	41,776	-	-	64,230
FUND BALANCES:						
Restricted	11,207	13,183	-	1,719	-	26,109
Committed	229,606	-	58,481	-	362	288,449
Assigned	11,975	-	-	-	233	12,208
Unassigned	-	(701,789)	-	-	-	(701,789)
TOTAL FUND BALANCES	252,788	(688,606)	58,481	1,719	595	(375,023)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 253,865	\$ 146,969	\$ 100,257	\$ 1,719	\$ 595	\$ 503,405

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	MOUNT PLEASANT MAINTENANCE & CARE	CHASKA EDA	COMMERCIAL REVOLVING LOAN	INDUSTRIAL REVOLVING LOAN	GRACE GIBSON	TOTALS
REVENUES:						
Taxes	\$ 5,950	\$ 426,978	\$ -	\$ -	\$ -	\$ 432,928
Intergovernmental:						
State:						
Market Value Credit	1	93	-	-	-	94
Charges For Services	1,100	71,000	-	-	-	72,100
Special Assessments	-	143,281	-	-	-	143,281
Other Revenues:						
Investment Earnings	2,697	-	619	18	6	3,340
Rents	-	24,200	-	-	-	24,200
Contributions And Donations	-	11,950	-	-	-	11,950
Payments	-	7,906	9,082	-	-	16,988
TOTAL REVENUES	9,748	685,408	9,701	18	6	704,881
EXPENDITURES:						
Current:						
Economic Development	-	423,180	4,711	-	-	427,891
Public Works	10,990	-	-	-	-	10,990
Debt Service:						
Principal	-	8,768	-	-	-	8,768
Interest	-	7,376	-	-	-	7,376
Capital Outlay	1,049	24,509	-	-	-	25,558
TOTAL EXPENDITURES	12,039	463,833	4,711	-	-	480,583
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,291)	221,575	4,990	18	6	224,298
OTHER FINANCING SOURCES (USES):						
Transfers In	-	38,500	-	-	-	38,500
Transfers Out	-	(304,046)	-	-	-	(304,046)
TOTAL OTHER FINANCING SOURCES (USES)	-	(265,546)	-	-	-	(265,546)
NET CHANGE IN FUND BALANCES	(2,291)	(43,971)	4,990	18	6	(41,248)
FUND BALANCES, JANUARY 1	255,079	(644,635)	53,491	1,701	589	(333,775)
FUND BALANCES, DECEMBER 31	\$ 252,788	\$ (688,606)	\$ 58,481	\$ 1,719	\$ 595	\$ (375,023)



CHASKA

Nonmajor Debt Service Funds

City of Chaska, Minnesota

For the Year Ended December 31, 2016

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.
- **Equipment Certificate Funds:**
These funds service debt on the general obligation equipment certificates that were used to fund equipment purchases.
- **General Obligation Bond Fund:**
This fund services debt on general obligation bonds that were issued to finance construction of public improvements and also to refund existing bonds.
- **EDA Lease Revenue Bond Fund:**
This fund services debt on lease revenue bonds that were issued to finance the Fireman's Park redevelopment project.

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2016

	IMPROVEMENT BONDS	TAX INCREMENT BONDS	\$885,000 GO EQUIPMENT CERTIFICATES 2008	\$3,455,000 GO BONDS 2011	\$915,000 GO EQUIPMENT CERTIFICATES 2013	\$9,000,000 & \$1,085,000 EDA LEASE REVENUE BONDS 2015	TOTALS
ASSETS							
Cash And Investments	\$ 4,449,498	\$ 341,910	\$ -	\$ 978,202	\$ 117,222	\$ 468,338	\$ 6,355,170
Cash With Escrow Agent	-	-	-	-	-	985,117	985,117
Receivables:							
Taxes:							
Unremitted	991	-	-	-	-	-	991
Delinquent	5	1,595	-	-	-	-	1,600
Special Assessments:							
Unremitted	9,368	-	-	-	-	-	9,368
Delinquent	7,635	-	-	10,158	-	-	17,793
Deferred:							
Certified To County	3,946,377	-	-	177,029	-	-	4,123,406
City Owned	1,302,438	-	-	325,157	-	-	1,627,595
TOTAL ASSETS	\$ 9,716,312	\$ 343,505	\$ -	\$ 1,490,546	\$ 117,222	\$ 1,453,455	\$ 13,121,040
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES:							
Unearned Revenue	\$ 1,860,988	\$ -	\$ -	\$ 325,157	\$ -	\$ -	\$ 2,186,145
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue - Taxes	5	1,595	-	-	-	-	1,600
Unavailable Revenue - Special Assessments	3,395,462	-	-	187,187	-	-	3,582,649
TOTAL DEFERRED INFLOWS OF RESOURCES	3,395,467	1,595	-	187,187	-	-	3,584,249
FUND BALANCES:							
Restricted	4,459,857	341,910	-	978,202	117,222	1,453,455	7,350,646
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 9,716,312	\$ 343,505	\$ -	\$ 1,490,546	\$ 117,222	\$ 1,453,455	\$ 13,121,040

CITY OF CHASKA, MINNESOTA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>IMPROVEMENT BONDS</u>	<u>TAX INCREMENT BONDS</u>	<u>\$885,000 GO EQUIPMENT CERTIFICATES 2008</u>	<u>\$3,455,000 GO BONDS 2011</u>	<u>\$915,000 GO EQUIPMENT CERIFICATES 2013</u>	<u>\$9,000,000 & \$1,085,000 EDA LEASE REVENUE BONDS 2015</u>	<u>TOTALS</u>
REVENUES:							
Taxes:							
Property	\$ 2,044,352	\$ 30,870	\$ -	\$ 126,000	\$ 119,000	\$ -	\$ 2,320,222
Special Assessments	792,193	-	-	124,706	-	-	916,899
Other Revenue:							
Investment Earnings	26,212	2,996	-	9,016	494	932	39,650
TOTAL REVENUES	2,862,757	33,866	-	259,722	119,494	932	3,276,771
EXPENDITURES:							
Current:							
General Government	425	-	1,900	-	-	-	2,325
Debt Service:							
Principal	2,195,000	95,000	140,000	480,000	95,000	-	3,005,000
Interest	822,742	65,338	2,975	57,238	17,949	358,474	1,324,716
Issuance Costs & Fiscal Agent Fees	2,050	725	-	350	-	1,600	4,725
TOTAL EXPENDITURES	3,020,217	161,063	144,875	537,588	112,949	360,074	4,336,766
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(157,460)	(127,197)	(144,875)	(277,866)	6,545	(359,142)	(1,059,995)
OTHER FINANCING SOURCES (USES):							
Transfers In	476,045	130,242	-	-	-	825,000	1,431,287
Transfers Out	-	-	(2,765)	-	-	-	(2,765)
TOTAL OTHER FINANCING SOURCES (USES)	476,045	130,242	(2,765)	-	-	825,000	1,428,522
NET CHANGE IN FUND BALANCES	318,585	3,045	(147,640)	(277,866)	6,545	465,858	368,527
FUND BALANCES, JANUARY 1	4,141,272	338,865	147,640	1,256,068	110,677	987,597	6,982,119
FUND BALANCES, DECEMBER 31	\$ 4,459,857	\$ 341,910	\$ -	\$ 978,202	\$ 117,222	\$ 1,453,455	\$ 7,350,646

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
DEBT SERVICE FUNDS - IMPROVEMENT BONDS
DECEMBER 31, 2016

	\$3,645,000 GO IMPROVEMENT BONDS 2008	\$1,995,000 GO IMPROVEMENT REFUNDING BONDS 2009	\$3,220,000 GO IMPROVEMENT BONDS 2010	\$2,180,000 GO IMPROVEMENT BONDS 2010	\$2,430,000 GO IMPROVEMENT BONDS 2012	\$4,675,000 GO X-OVER ADV. RFDG BONDS 2012	\$3,330,000 GO IMPROVEMENT BONDS 2013	\$5,785,000 GO IMPROVEMENT BONDS 2014	\$5,940,000 GO IMPROVEMENT BONDS 2015	TOTALS
ASSETS										
Cash And Investments	\$ 280,611	\$ 1,608,498	\$ 309,801	\$ 52,448	\$ 206,398	\$ 716,427	\$ 202,960	\$ 451,810	\$ 620,545	\$ 4,449,498
Receivables:										
Taxes:										
Unremitted	-	-	-	991	-	-	-	-	-	991
Delinquent	-	-	-	-	-	5	-	-	-	5
Special Assessments:										
Unremitted	-	2,408	623	-	-	507	527	4,474	829	9,368
Delinquent	669	5,114	-	-	379	470	-	-	1,003	7,635
Deferred:										
Certified To County	230,784	333,077	1,234,658	586,895	172,888	584,173	191,854	187,553	424,495	3,946,377
City Owned	-	-	-	106,124	253,169	18,815	366,032	-	558,298	1,302,438
TOTAL ASSETS	\$ 512,064	\$ 1,949,097	\$ 1,545,082	\$ 746,458	\$ 632,834	\$ 1,320,397	\$ 761,373	\$ 643,837	\$ 1,605,170	\$ 9,716,312
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES:										
Unearned Revenue	\$ -	\$ -	\$ -	\$ 664,674	\$ 253,169	\$ 18,815	\$ 366,032	\$ -	\$ 558,298	\$ 1,860,988
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Taxes	-	-	-	-	-	5	-	-	-	5
Unavailable Revenue - Special Assessments	231,453	338,191	1,234,658	28,345	173,267	584,643	191,854	187,553	425,498	3,395,462
TOTAL DEFERRED INFLOWS OF RESOURCES	231,453	338,191	1,234,658	28,345	173,267	584,648	191,854	187,553	425,498	3,395,467
FUND BALANCES:										
Restricted	280,611	1,610,906	310,424	53,439	206,398	716,934	203,487	456,284	621,374	4,459,857
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 512,064	\$ 1,949,097	\$ 1,545,082	\$ 746,458	\$ 632,834	\$ 1,320,397	\$ 761,373	\$ 643,837	\$ 1,605,170	\$ 9,716,312

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 DEBT SERVICE FUNDS - IMPROVEMENT BONDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	\$3,645,000 GO IMPROVEMENT BONDS 2008	\$1,995,000 GO REFUNDING BONDS 2009	\$3,220,000 GO IMPROVEMENT BONDS 2010	\$2,180,000 GO IMPROVEMENT BONDS 2010	\$2,430,000 GO IMPROVEMENT BONDS 2012	\$4,675,000 GO X-OVER ADV. RFDG BONDS 2012	\$3,330,000 GO IMPROVEMENT BONDS 2013	\$5,785,000 GO IMPROVEMENT BONDS 2014	\$5,940,000 GO IMPROVEMENT BONDS 2015	TOTALS
REVENUES:										
Taxes:										
Property	\$ 114,000	\$ -	\$ 83,000	\$ 107,351	\$ 192,000	\$ 330,001	\$ 223,000	\$ 481,000	\$ 514,000	\$ 2,044,352
Special Assessments	109,787	77,908	218,026	19,479	27,907	152,085	51,796	36,398	98,807	792,193
Other Revenue:										
Investment Earnings	841	17,477	1,207	-	651	1,795	412	539	3,290	26,212
TOTAL REVENUES	224,628	95,385	302,233	126,830	220,558	483,881	275,208	517,937	616,097	2,862,757
EXPENDITURES:										
Current:										
General Government	-	-	-	425	-	-	-	-	-	425
Debt Service:										
Principal	230,000	100,000	270,000	135,000	165,000	690,000	150,000	455,000	-	2,195,000
Interest	84,225	14,850	67,825	53,124	43,380	74,935	104,362	151,335	228,706	822,742
Issuance Costs & Fiscal Agent Fees	350	-	375	375	525	-	425	-	-	2,050
TOTAL EXPENDITURES	314,575	114,850	338,200	188,924	208,905	764,935	254,787	606,335	228,706	3,020,217
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(89,947)	(19,465)	(35,967)	(62,094)	11,653	(281,054)	20,421	(88,398)	387,391	(157,460)
OTHER FINANCING SOURCES:										
Transfers In	68,500	-	-	87,921	-	241,153	-	78,471	-	476,045
NET CHANGE IN FUND BALANCES	(21,447)	(19,465)	(35,967)	25,827	11,653	(39,901)	20,421	(9,927)	387,391	318,585
FUND BALANCES, JANUARY 1	302,058	1,630,371	346,391	27,612	194,745	756,835	183,066	466,211	233,983	4,141,272
FUND BALANCES, DECEMBER 31	\$ 280,611	\$ 1,610,906	\$ 310,424	\$ 53,439	\$ 206,398	\$ 716,934	\$ 203,487	\$ 456,284	\$ 621,374	\$ 4,459,857

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
DEBT SERVICE FUNDS - TAX INCREMENT BONDS
DECEMBER 31, 2016

	\$565,000 GO TAXABLE TI BONDS 2008	\$405,000 GO TAXABLE ABATEMENT BONDS 2010	\$580,000 GO TAXABLE TI REFUNDING BONDS 2013	TOTALS
<u>ASSETS</u>				
Cash And Investments	\$ 54,418	\$ 281,510	\$ 5,982	\$ 341,910
Receivables:				
Taxes:				
Delinquent	-	1,595	-	1,595
TOTAL ASSETS	\$ 54,418	\$ 283,105	\$ 5,982	\$ 343,505
 <u>DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Taxes	\$ -	\$ 1,595	\$ -	\$ 1,595
 FUND BALANCES:				
Restricted	54,418	281,510	5,982	341,910
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 54,418	\$ 283,105	\$ 5,982	\$ 343,505

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 DEBT SERVICE FUNDS - TAX INCREMENT BONDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	\$565,000 GO TAXABLE TI BONDS 2008	\$405,000 GO TAXABLE ABATEMENT BONDS 2010	\$580,000 GO TAXABLE TI REFUNDING BONDS 2013	TOTALS
REVENUES:				
Taxes:				
Property	\$ -	\$ 30,870	\$ -	\$ 30,870
Other:				
Investment Earnings	136	2,801	59	2,996
TOTAL REVENUES	136	33,671	59	33,866
EXPENDITURES:				
Debt Service:				
Principal	20,000	-	75,000	95,000
Interest	35,800	19,550	9,988	65,338
Issuance Costs & Fiscal Agent Fees	350	375	-	725
TOTAL EXPENDITURES	56,150	19,925	84,988	161,063
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(56,014)	13,746	(84,929)	(127,197)
OTHER FINANCING SOURCES:				
Transfers In	55,242	-	75,000	130,242
NET CHANGE IN FUND BALANCES	(772)	13,746	(9,929)	3,045
FUND BALANCES, JANUARY 1	55,190	267,764	15,911	338,865
FUND BALANCES, DECEMBER 31	\$ 54,418	\$ 281,510	\$ 5,982	\$ 341,910

Capital Projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary 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 (EDA) to promote industrial development via providing financing aids to developers.
- **Special Assessment 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 water systems. Three (3) separate funds are shown; a Water fund, a Sewer fund and a Storm Water fund.
- **Highway 312 Metropolitan Council Right-of-Way Acquisition Loan Fund:**
This fund is used to account for the land acquisitions for the new Highway 312 funded by 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.
- **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.
- **Equipment Acquisition Fund:**
This fund is used to account for property tax levies appropriated by budget for capital equipment acquisition.
- **Park Development Fund:**
This fund is used for the construction of improvements and assessment collection for the City parks system.
- **Southwest Chaska Transportation Fund:**
This fund is used to account for fees charged to developers for the expansion of transportation projects in the south-west Chaska area.
- **Community Fund:**
This fund is used to account for the sources and uses that support the Fireman's Park Project.
- **Housing Improvement Area Projects Fund:**
This fund is used to account for the financing of private housing improvements administered through the City's HIA policy. Property owners are assessed 100 percent of the improvements.

- **Abatement Program Fund:**
This fund is used to account for the City and EDA's Tax Abatement Program.
- **Annual Street Replacement Fund:**
These funds are used for the construction of improvements and assessment collections from properties benefiting from the improvements of the City's streets.
- **2014 Flood Event Fund:**
This fund is used to account for the receipts and expenditures associated with the June 2014 flooding.

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
DECEMBER 31, 2016

	TAX INCREMENT	SPECIAL ASSESSMENT	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER	HWY. 312 RALF LOANS	PUBLIC FACILITIES CAPITAL IMPROVEMENT
ASSETS								
Cash and Investments	\$ 666,669	\$ -	\$ 164,990	\$ 163,823	\$ -	\$ 145,536	\$ 266,530	\$ -
Cash With Escrow Agent	-	-	-	-	-	-	-	-
Receivables:								
Taxes:								
Unremitted	4,444	-	-	-	-	-	-	-
Delinquent	1,383	-	-	-	-	-	-	-
Special Assessments:								
Unremitted	-	364	-	263	171	1,093	-	-
Delinquent	-	11,653	-	52	34	-	-	-
Deferred:								
Certified To County	20,273	165,710	-	66,628	16,420	19,752	-	-
Accounts	12,207	-	-	-	-	-	-	-
Interest	-	-	2,108	-	-	958	454	-
Due From Other Funds	-	-	406,941	42,965	-	289,266	-	-
Due From Other Governments	-	276,536	-	-	-	-	-	-
Interfund Receivable	-	-	-	-	-	-	-	-
Advance To Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 704,976	\$ 454,263	\$ 574,039	\$ 273,731	\$ 16,625	\$ 456,605	\$ 266,984	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES:								
Accounts Payable	\$ -	\$ 65,619	\$ -	\$ 2,650	\$ 2,651	\$ 2,650	\$ -	\$ -
Deposits Payable	20,000	-	-	-	-	-	-	-
Due To Other Funds	-	444,623	-	-	42,965	-	-	30,377
Interfund Payable	597,083	-	-	-	-	-	-	-
Advance from Other Funds	2,164,450	-	-	-	-	-	-	-
TOTAL LIABILITIES	2,781,533	510,242	-	2,650	45,616	2,650	-	30,377
DEFERRED INFLOWS OF RESOURCES:								
Unavailable Revenue - Taxes	1,383	-	-	-	-	-	-	-
Unavailable Revenue - Special Assessments	20,273	177,363	-	66,680	16,454	19,752	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	21,656	177,363	-	66,680	16,454	19,752	-	-
FUND BALANCES:								
Restricted	630,964	-	-	-	-	-	-	-
Committed	-	72,988	-	-	-	-	-	-
Assigned	-	-	574,039	204,401	-	434,203	266,984	-
Unassigned	(2,729,177)	(306,330)	-	-	(45,445)	-	-	(30,377)
TOTAL FUND BALANCES	(2,098,213)	(233,342)	574,039	204,401	(45,445)	434,203	266,984	(30,377)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 704,976	\$ 454,263	\$ 574,039	\$ 273,731	\$ 16,625	\$ 456,605	\$ 266,984	\$ -

FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	EQUIPMENT ACQUISITION	PARK DEVELOPMENT	SOUTHWEST CHASKA TRANSPORTATION	COMMUNITY FUND	HOUSING IMPROVEMENT AREA PROJECTS	ABATEMENT PROGRAM	ANNUAL STREET REPLACEMENT	2014 FLOOD EVENT	TOTALS
\$ 140,032	\$ 255,403	\$ 320,646	\$ 1,172,492	\$ 139,596	\$ 1,411,604	\$ -	\$ -	\$ 1,681,075	\$ -	\$ 6,528,396
-	-	-	6	-	-	-	-	-	-	6
-	-	16,054	-	-	-	-	-	-	-	20,498
-	-	27,970	-	-	-	-	-	-	-	29,353
-	4,762	-	164	-	-	4,604	-	-	-	11,421
-	544	-	590	-	-	6,597	-	-	-	19,470
-	1,837,345	-	201,405	-	-	1,511,506	-	264	-	3,839,303
-	-	-	-	-	-	-	-	-	-	12,207
-	-	-	3,956	-	3,758	-	-	4,478	-	15,712
-	30,377	-	1,317,167	-	-	-	-	-	-	2,086,716
-	-	-	-	-	-	-	-	-	-	276,536
-	-	101,866	-	-	-	-	-	-	-	101,866
-	-	745,867	-	-	-	-	-	-	-	745,867
-	-	77,574	-	-	-	-	-	-	-	77,574
<u>\$ 140,032</u>	<u>\$ 2,128,431</u>	<u>\$ 1,289,977</u>	<u>\$ 2,695,780</u>	<u>\$ 139,596</u>	<u>\$ 1,415,362</u>	<u>\$ 1,522,707</u>	<u>\$ -</u>	<u>\$ 1,685,817</u>	<u>\$ -</u>	<u>\$ 13,764,925</u>
\$ -	\$ -	\$ 14,123	\$ 557,985	\$ -	\$ -	\$ 835	\$ -	\$ 120,661	\$ 17,952	\$ 785,126
-	-	-	-	-	-	-	-	-	-	20,000
-	-	-	-	-	-	1,317,167	-	-	251,584	2,086,716
-	-	-	-	-	-	-	-	-	-	597,083
-	-	-	-	-	-	-	-	-	-	2,164,450
-	-	14,123	557,985	-	-	1,318,002	-	120,661	269,536	5,653,375
-	-	27,970	-	-	-	-	-	-	-	29,353
-	1,837,889	-	201,995	-	-	1,518,103	-	264	-	3,858,773
-	1,837,889	27,970	201,995	-	-	1,518,103	-	264	-	3,888,126
3,711	-	11,079	6	-	-	-	-	-	-	645,760
-	-	-	-	-	-	-	-	2,094,944	-	2,167,932
136,321	290,542	1,236,805	1,935,794	139,596	1,415,362	-	-	-	-	6,634,047
-	-	-	-	-	-	(1,313,398)	-	(530,052)	(269,536)	(5,224,315)
140,032	290,542	1,247,884	1,935,800	139,596	1,415,362	(1,313,398)	-	1,564,892	(269,536)	4,223,424
<u>\$ 140,032</u>	<u>\$ 2,128,431</u>	<u>\$ 1,289,977</u>	<u>\$ 2,695,780</u>	<u>\$ 139,596</u>	<u>\$ 1,415,362</u>	<u>\$ 1,522,707</u>	<u>\$ -</u>	<u>\$ 1,685,817</u>	<u>\$ -</u>	<u>\$ 13,764,925</u>

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	TAX INCREMENT	SPECIAL ASSESSMENT	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER	HWY. 312 RALF LOANS	PUBLIC FACILITIES CAPITAL IMPROVEMENT
REVENUES:								
Taxes:								
General Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Increment	672,581	-	-	-	-	-	-	-
Intergovernmental:								
Federal	-	152,760	-	-	-	-	-	-
State	-	643,502	521,620	-	-	-	-	-
Other	-	276,536	-	-	-	-	-	-
Charges for Services								
Acreage And Connection Charges	-	-	-	917,419	756,576	59,470	-	-
Special Assessments	64,766	127,405	-	62,150	34,675	64,113	-	-
Other Revenues:								
Investment Earnings	1,740	-	12,797	-	-	5,163	2,661	-
Miscellaneous	18,628	26,216	-	-	5,890	-	-	43,606
TOTAL REVENUES	757,715	1,226,419	534,417	979,569	797,141	128,746	2,661	43,606
EXPENDITURES:								
Current:								
General Government:								
Administrative Fees	22,965	18,052	-	272	1,286	-	-	467
Economic Development:								
Professional Services	12,341	-	-	-	-	-	-	-
Other Services And Charges	270,045	-	-	-	-	-	-	-
Public Works:								
Professional Services	-	292,606	-	62,886	56,615	47,693	-	-
Other Services And Charges	-	-	-	-	-	-	-	-
Parks, Recreation and Arts:								
Professional Services	-	-	-	-	-	-	-	-
Debt Service:								
Interest	97,386	-	-	-	-	-	-	-
Capital Outlay:								
Land	-	242,425	-	-	-	-	-	-
System Improvements:								
Water	-	58,675	-	-	-	-	-	-
Sanitary Sewer	-	76,503	-	-	-	-	-	-
Streets	-	506,080	-	-	-	-	-	-
Storm Sewer	-	-	-	-	-	-	-	-
Other Improvements	-	-	-	-	-	-	-	19,132
Furniture & Equipment	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	402,737	1,194,341	-	63,158	57,901	47,693	-	19,599
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	354,978	32,078	534,417	916,411	739,240	81,053	2,661	24,007
OTHER FINANCING SOURCES (USES):								
Transfers In	67,046	2,502,470	-	-	-	-	-	-
Transfers Out	(193,242)	(41,302)	(871,239)	(931,022)	(944,071)	(312,000)	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(126,196)	2,461,168	(871,239)	(931,022)	(944,071)	(312,000)	-	-
NET CHANGE IN FUND BALANCES	228,782	2,493,246	(336,822)	(14,611)	(204,831)	(230,947)	2,661	24,007
FUND BALANCES, JANUARY 1	(2,326,995)	(2,726,588)	910,861	219,012	159,386	665,150	264,323	(54,384)
FUND BALANCES, DECEMBER 31	\$ (2,098,213)	\$ (233,342)	\$ 574,039	\$ 204,401	\$ (45,445)	\$ 434,203	\$ 266,984	\$ (30,377)

FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	EQUIPMENT ACQUISITION	PARK DEVELOPMENT	SOUTHWEST CHASKA TRANSPORTATION	COMMUNITY FUND	HOUSING IMPROVEMENT AREA PROJECTS	ABATEMENT PROGRAM	ANNUAL STREET REPLACEMENT	2014 FLOOD EVENT	TOTALS
\$ -	\$ -	\$ 475,847	\$ -	\$ -	\$ -	\$ -	\$ 58,016	\$ -	\$ -	\$ 533,863
-	-	-	-	-	-	-	-	-	-	672,581
-	-	-	-	-	-	-	-	-	-	152,760
-	-	520	-	-	-	-	-	-	2,324	1,167,966
-	-	-	-	-	-	-	-	40,137	-	316,673
-	-	4,000	-	-	-	-	-	-	-	4,000
-	-	-	173,624	541,867	-	-	-	-	-	2,448,956
-	215,690	-	142,596	-	-	341,042	-	-	-	1,052,437
1,481	1,409	20,905	25,545	-	24,570	-	-	29,410	-	125,681
-	-	119,041	8,851	-	-	-	-	-	-	222,232
1,481	217,099	620,313	350,616	541,867	24,570	341,042	58,016	69,547	2,324	6,697,149
-	-	-	-	431	-	15,696	-	4	337	59,510
-	-	-	-	-	-	1,874	-	-	-	14,215
-	-	-	-	-	-	300,197	58,016	-	-	628,258
-	-	-	-	-	-	-	-	669,726	224,227	1,353,753
-	-	-	-	6,586	-	-	-	3,260	-	9,846
-	-	-	99,169	-	-	-	-	-	-	99,169
-	-	-	-	-	-	-	-	-	-	97,386
-	-	-	-	-	-	-	-	-	-	242,425
-	-	-	-	-	-	-	-	7,940	-	66,615
-	-	-	-	-	-	-	-	9,073	-	85,576
-	-	-	-	-	-	-	-	1,261,844	-	1,767,924
-	-	-	-	-	-	-	-	4,946	8,875	13,821
-	-	144,250	1,401,806	-	-	-	-	-	-	1,565,188
-	-	1,570,451	295,476	-	-	-	-	-	-	1,865,927
-	-	1,714,701	1,796,451	7,017	-	317,767	58,016	1,956,793	233,439	7,869,613
1,481	217,099	(1,094,388)	(1,445,835)	534,850	24,570	23,275	\$ -	(1,887,246)	(231,115)	(1,172,464)
-	-	24,365	-	-	1,600,000	-	-	472,000	15,295	4,681,176
-	(79,376)	(550,471)	-	(748,140)	(1,310,825)	-	-	-	(85,854)	(6,067,542)
-	-	25,856	-	-	-	-	-	-	-	25,856
-	(79,376)	(500,250)	-	(748,140)	289,175	-	-	472,000	(70,559)	(1,360,510)
1,481	137,723	(1,594,638)	(1,445,835)	(213,290)	313,745	23,275	-	(1,415,246)	(301,674)	(2,532,974)
138,551	152,819	2,842,522	3,381,635	352,886	1,101,617	(1,336,673)	-	2,980,138	32,138	6,756,398
\$ 140,032	\$ 290,542	\$ 1,247,884	\$ 1,935,800	\$ 139,596	\$ 1,415,362	\$ (1,313,398)	\$ -	\$ 1,564,892	\$ (269,536)	\$ 4,223,424

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS - TAX INCREMENT
 DECEMBER 31, 2016

	DIST # 12 CLOVER FIELDS	DIST # 13 NORTH MEADOWS	DIST #14 DOWNTOWN REDEVELOPMENT	DIST #15 CHAMBER REDEVELOPMENT	DIST #16 CHASKA GATEWAY	DIST #17 CHASKA PRESERVE	DIST #18 CHASKA BUILDING CENTER	DIST #19 CHASKA HEIGHTS	TOTALS
ASSETS									
Cash and Investments	\$ 441,994	\$ 61,640	\$ 3,925	\$ 123,121	\$ -	\$ 35,989	\$ -	\$ -	\$ 666,669
Receivables:									
Taxes:									
Unremitted	4,209	-	-	-	-	235	-	-	4,444
Delinquent	1,373	-	-	-	-	10	-	-	1,383
Special Assessments:									
Deferred:									
Certified to County	-	-	20,273	-	-	-	-	-	20,273
Accounts	-	-	12,207	-	-	-	-	-	12,207
TOTAL ASSETS	\$ 447,576	\$ 61,640	\$ 36,405	\$ 123,121	\$ -	\$ 36,234	\$ -	\$ -	\$ 704,976
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES:									
Deposits Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 20,000
Interfund Payable	-	-	-	-	-	-	595,580	1,503	597,083
Advance from Other Funds	-	-	1,858,425	-	-	306,025	-	-	2,164,450
TOTAL LIABILITIES	-	-	1,858,425	-	-	316,025	595,580	11,503	2,781,533
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue - Taxes	1,373	-	-	-	-	10	-	-	1,383
Unavailable Revenue - Special Assessments	-	-	20,273	-	-	-	-	-	20,273
TOTAL DEFERRED INFLOWS OF RESOURCES	1,373	-	20,273	-	-	10	-	-	21,656
FUND BALANCES:									
Restricted	446,203	61,640	-	123,121	-	-	-	-	630,964
Unassigned	-	-	(1,842,293)	-	-	(279,801)	(595,580)	(11,503)	(2,729,177)
TOTAL FUND BALANCES	446,203	61,640	(1,842,293)	123,121	-	(279,801)	(595,580)	(11,503)	(2,098,213)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 447,576	\$ 61,640	\$ 36,405	\$ 123,121	\$ -	\$ 36,234	\$ -	\$ -	\$ 704,976

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 CAPITAL PROJECT FUNDS - TAX INCREMENT
 FOR THE YEAR ENDED DECEMBER 31, 2016

	DIST # 12 CLOVER FIELDS	DIST # 13 NORTH MEADOWS	DIST #14 DOWNTOWN REDEVELOPMENT	DIST #15 CHAMBER REDEVELOPMENT	DIST #16 CHASKA GATEWAY	DIST #17 CHASKA PRESERVE	DIST #18 CHASKA BUILDING CENTER	DIST #19 CHASKA HEIGHTS	TOTALS
REVENUES:									
Taxes:									
Tax Increment	\$ 340,851	\$ 183,908	\$ 95,123	\$ 12,006	\$ -	\$ 40,980	\$ (287)	\$ -	\$ 672,581
Special Assessments	-	-	64,766	-	-	-	-	-	64,766
Other Revenues:									
Investment Earnings (Charges)	(280)	385	220	1,214	-	201	-	-	1,740
Miscellaneous	6,421	-	12,207	-	-	-	-	-	18,628
TOTAL REVENUES	346,992	184,293	172,316	13,220	-	41,181	(287)	-	757,715
EXPENDITURES:									
Current:									
General Government:									
Administrative Fees	-	-	-	-	-	-	22,907	58	22,965
Economic Development:									
Professional Services	7,170	290	570	290	-	410	3,081	530	12,341
Other Services And Charges	133,388	115,109	2,338	-	-	-	19,210	-	270,045
Debt Service:									
Interest	-	-	84,334	-	-	13,052	-	-	97,386
TOTAL EXPENDITURES	140,558	115,399	87,242	290	-	13,462	45,198	588	402,737
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	206,434	68,894	85,074	12,930	-	27,719	(45,485)	(588)	354,978
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	63,000	-	4,046	-	-	-	67,046
Transfers Out	-	(63,000)	(130,242)	-	-	-	-	-	(193,242)
TOTAL OTHER FINANCING SOURCES (USES)	-	(63,000)	(67,242)	-	4,046	-	-	-	(126,196)
NET CHANGE IN FUND BALANCES	206,434	5,894	17,832	12,930	4,046	27,719	(45,485)	(588)	228,782
FUND BALANCES, JANUARY 1	239,769	55,746	(1,860,125)	110,191	(4,046)	(307,520)	(550,095)	(10,915)	(2,326,995)
FUND BALANCES, DECEMBER 31	\$ 446,203	\$ 61,640	\$ (1,842,293)	\$ 123,121	\$ -	\$ (279,801)	\$ (595,580)	\$ (11,503)	\$ (2,098,213)

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS - SPECIAL ASSESSMENT
 DECEMBER 31, 2016

	2010 IMPROVEMENT PROJECTS	2013 IMPROVEMENT PROJECTS	2015 IMPROVEMENT PROJECTS	PUBLIC IMPROVEMENT PROJECTS	TOTALS
ASSETS					
Receivables:					
Special Assessments:					
Unremitted	\$ -	\$ 364	\$ -	\$ -	\$ 364
Delinquent	11,653	-	-	-	11,653
Deferred:					
Certified To County	31,050	28,085	106,575	-	165,710
Due From Other Governments	-	-	276,536	-	276,536
TOTAL ASSETS	\$ 42,703	\$ 28,449	\$ 383,111	\$ -	\$ 454,263
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES:					
Accounts Payable	\$ -	\$ 7,883	\$ 1,970	\$ 55,766	\$ 65,619
Due To Other Funds	2,026	37,682	293,304	111,611	444,623
TOTAL LIABILITIES	2,026	45,565	295,274	167,377	510,242
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Special Assessments	42,703	28,085	106,575	-	177,363
FUND BALANCES:					
Committed	-	72,988	-	-	72,988
Unassigned	(2,026)	(118,189)	(18,738)	(167,377)	(306,330)
TOTAL FUND BALANCES	(2,026)	(45,201)	(18,738)	(167,377)	(233,342)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 42,703	\$ 28,449	\$ 383,111	\$ -	\$ 454,263

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 CAPITAL PROJECT FUNDS - SPECIAL ASSESSMENT
 FOR THE YEAR ENDED DECEMBER 31, 2016

	2010 IMPROVEMENT PROJECTS	2013 IMPROVEMENT PROJECTS	2015 IMPROVEMENT PROJECTS	PUBLIC IMPROVEMENT PROJECTS	TOTALS
REVENUES:					
Intergovernmental:					
Federal	\$ -	\$ 152,760	\$ -	\$ -	\$ 152,760
State	-	643,502	-	-	643,502
Other	-	-	276,536	-	276,536
Special Assessments	123,338	4,067	-	-	127,405
Other Revenues:					
Miscellaneous	26,216	-	-	-	26,216
TOTAL REVENUES	149,554	800,329	276,536	-	1,226,419
EXPENDITURES:					
Current:					
General Government:					
Administrative Fees	2,026	9,918	4,596	1,512	18,052
Public Works:					
Professional Services	43,561	80,099	168,946	-	292,606
Capital Outlay:					
Land	-	-	-	242,425	242,425
System Improvements:					
Water	-	-	58,675	-	58,675
Sanitary Sewer	-	3,067	73,436	-	76,503
Streets	-	-	223,942	282,138	506,080
TOTAL EXPENDITURES	45,587	93,084	529,595	526,075	1,194,341
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	103,967	707,245	(253,059)	(526,075)	32,078
OTHER FINANCING SOURCES:					
Transfers In	187,349	1,623,926	291,195	400,000	2,502,470
Transfers Out	-	-	-	(41,302)	(41,302)
TOTAL OTHER FINANCING SOURCES (USES)	187,349	1,623,926	291,195	358,698	2,461,168
NET CHANGE IN FUND BALANCES	291,316	2,331,171	38,136	(167,377)	2,493,246
FUND BALANCES, JANUARY 1	(293,342)	(2,376,372)	(56,874)	-	(2,726,588)
FUND BALANCES, DECEMBER 31	\$ (2,026)	\$ (45,201)	\$ (18,738)	\$ (167,377)	\$ (233,342)

Nonmajor Budgeted Special Revenue and Capital Project Funds

City of Chaska, Minnesota

For the Year Ended December 31, 2016

The City adopts budgets for the following two (2) nonmajor special revenue funds and one (1) nonmajor capital project fund:

- **Mount Pleasant Maintenance & Care Fund – Special Revenue**
- **Chaska EDA Fund – Special Revenue**
- **Equipment Acquisition Fund – Capital Project**

CITY OF CHASKA, MINNESOTA

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MOUNT PLEASANT MAINTENANCE & CARE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>ORIGINAL AND FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<u>REVENUES:</u>			
Taxes:			
Property	\$ 6,000	\$ 5,950	\$ (50)
Intergovernmental:			
State:			
Market Value Credit	-	1	1
Charges For Services	2,250	1,100	(1,150)
Other:			
Investment Earnings	250	2,697	2,447
TOTAL REVENUES	8,500	9,748	1,248
<u>EXPENDITURES:</u>			
Current:			
Public Works:			
Other Services And Charges	10,500	10,990	(490)
Capital Outlay	3,000	1,049	1,951
TOTAL EXPENDITURES	13,500	12,039	1,461
NET CHANGE IN FUND BALANCES	(5,000)	(2,291)	2,709
FUND BALANCES, JANUARY 1	255,079	255,079	-
FUND BALANCES, DECEMBER 31	\$ 250,079	\$ 252,788	\$ 2,709

CITY OF CHASKA, MINNESOTA

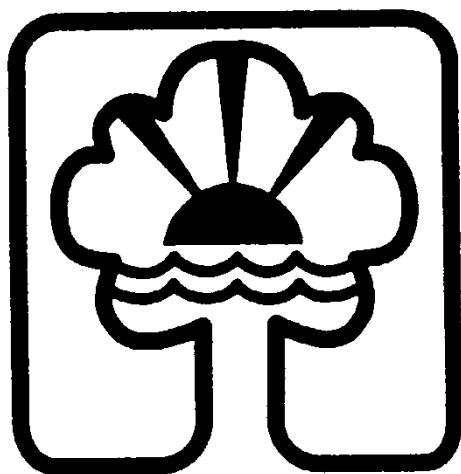
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CHASKA EDA SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES:</u>			
Taxes:			
Property	\$ 430,417	\$ 426,978	\$ (3,439)
Intergovernmental:			
State:			
Market Value Credit	-	93	93
Charges For Services	71,043	71,000	(43)
Special Assessments	11,400	143,281	131,881
Other:			
Rents	31,600	24,200	(7,400)
Contributions And Donations	-	11,950	11,950
Payments	-	7,906	7,906
TOTAL REVENUES	544,460	685,408	140,948
<u>EXPENDITURES:</u>			
Current:			
Economic Development:			
Other Services And Charges	227,660	423,180	(195,520)
Debt Service:			
Principal	16,800	8,768	8,032
Interest	-	7,376	(7,376)
Capital Outlay	-	24,509	(24,509)
TOTAL EXPENDITURES	244,460	463,833	(219,373)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	300,000	221,575	(78,425)
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers In	-	38,500	38,500
Transfers Out	(300,000)	(304,046)	(4,046)
TOTAL OTHER FINANCING SOURCES (USES)	(300,000)	(265,546)	34,454
NET CHANGE IN FUND BALANCES	-	(43,971)	(43,971)
FUND BALANCES, JANUARY 1	(644,635)	(644,635)	-
FUND BALANCES, DECEMBER 31	\$ (644,635)	\$ (688,606)	\$ (43,971)

CITY OF CHASKA, MINNESOTA

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
EQUIPMENT ACQUISITION CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES:</u>			
Taxes:			
Property	\$ 2,711,380	\$ 475,847	\$ (2,235,533)
Intergovernmental:			
State:			
Market Value Credit	-	520	520
Charges For Services	4,000	4,000	-
Other:			
Investment Earnings	-	20,905	20,905
Miscellaneous	90,000	119,041	29,041
TOTAL REVENUES	2,805,380	620,313	(2,185,067)
<u>EXPENDITURES:</u>			
Current:			
General Government	10,000	-	10,000
Capital Outlay:			
Furniture and Equipment			
Communications	4,000	76,361	(72,361)
Administrative Services	-	64,381	(64,381)
Data Processing	486,000	253,686	232,314
Public Works	974,500	1,011,933	(37,433)
Police	160,000	185,475	(25,475)
Fire	113,000	122,865	(9,865)
TOTAL EXPENDITURES	1,747,500	1,714,701	32,799
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,057,880	(1,094,388)	(2,152,268)
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers In	21,600	24,365	2,765
Transfers Out	(2,684,000)	(550,471)	2,133,529
Bonds Issued	857,500	-	(857,500)
Sale of Capital Assets	-	25,856	25,856
TOTAL OTHER FINANCING SOURCES (USES)	(1,804,900)	(500,250)	1,304,650
NET CHANGE IN FUND BALANCES	(747,020)	(1,594,638)	(847,618)
FUND BALANCES, JANUARY 1	2,842,522	2,842,522	-
FUND BALANCES, DECEMBER 31	\$ 2,095,502	\$ 1,247,884	\$ (847,618)



CHASKA

Nonmajor Enterprise Funds

City of Chaska, Minnesota

For the Year Ended December 31, 2016

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise. It is the intent of the City Council that the costs of providing goods and 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 (5) nonmajor enterprise funds.

- **Sewer Fund:**
This fund is used to account for the operation of the City's Sewer Utility.
- **Par 30 Golf Fund:**
This fund is used to account for the operation of the City's nine (9)-hole public golf course.
- **Chaska Town Course Fund:**
This fund is used to account for the operation of the City's 18-hole public golf course.
- **Internet Service Provider Fund:**
This fund is used to account for the operation of the City's Chaska.net direct fiber internet services.
- **Storm Water Fund:**
This fund is used to account for the operation of the City's Storm Water Utility.

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2016

	SEWER	PAR 30 GOLF	CHASKA TOWN COURSE	INTERNET SERVICE PROVIDER	STORM WATER	TOTALS
ASSETS						
Current Assets:						
Cash And Investments	\$ 1,575,802	\$ -	\$ 107,164	\$ -	\$ 264,650	\$ 1,947,616
Receivables:						
Special Assessments	686	-	-	-	60,061	60,747
Accounts						
Current	317,037	108	183	-	108,975	426,303
Unbilled	147,984	-	-	-	-	147,984
Allowance For Uncollectible Accounts	(4,756)	-	-	-	(1,635)	(6,391)
Interest	1,616	-	-	-	-	1,616
Due From Other Governments	-	-	-	599	-	599
Inventories	8,445	478	55,437	-	-	64,360
Total Current Assets	2,046,814	586	162,784	599	432,051	2,642,834
Noncurrent Assets:						
Capital Assets:						
Land	-	-	-	-	130,925	130,925
Buildings	255,000	111,537	8,013,896	-	-	8,380,433
Other Improvements	-	27,970	256,649	-	-	284,619
Furniture & Equipment	739,400	42,922	2,244,666	232,273	358,250	3,617,511
Infrastructure	1,315,598	-	-	656,642	2,531,730	4,503,970
Construction In Progress	-	-	-	-	67,395	67,395
Less: Accumulated Depreciation	(1,197,641)	(152,043)	(7,682,782)	(352,442)	(155,467)	(9,540,375)
Total Net Capital Assets	1,112,357	30,386	2,832,429	536,473	2,932,833	7,444,478
TOTAL ASSETS	3,159,171	30,972	2,995,213	537,072	3,364,884	10,087,312
DEFERRED OUTFLOWS OF RESOURCES						
Pension Plan Deferments	231,860	44,553	311,865	-	89,104	677,382
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 3,391,031	\$ 75,525	\$ 3,307,078	\$ 537,072	\$ 3,453,988	\$ 10,764,694
LIABILITIES						
Current Liabilities:						
Accounts Payable	\$ 9,577	\$ 324	\$ 14,170	\$ -	\$ 40,576	\$ 64,647
Salaries Payable	18,900	2,046	18,921	-	6,703	46,570
Deposits Payable	-	-	113,467	-	-	113,467
Compensated Absences	40,812	4,580	43,186	-	2,725	91,303
Accrued Interest Payable	32,174	-	-	-	21,164	53,338
Due To Other Funds	-	65,067	-	22,756	288,987	376,810
Due To Other Governments	-	216	2,913	-	3,150	6,279
Interfund Payable	-	-	49,533	-	52,333	101,866
Revenue Bonds Payable	104,000	-	-	-	74,000	178,000
Unearned Revenue	686	-	-	5,034	162,192	167,912
Total Current Liabilities	206,149	72,233	242,190	27,790	651,830	1,200,192
Noncurrent Liabilities:						
Compensated Absences	12,210	8,132	24,049	-	2,275	46,666
Advance From Other Funds	-	-	349,533	-	396,334	745,867
Revenue Bonds Payable	2,713,380	-	-	-	1,773,760	4,487,140
Other Post Employment Benefits	16,917	13,476	31,288	-	2,652	64,333
Net Pension Liability	587,125	104,417	730,917	-	208,833	1,631,292
Total Noncurrent Liabilities	3,329,632	126,025	1,135,787	-	2,383,854	6,975,298
TOTAL LIABILITIES	3,535,781	198,258	1,377,977	27,790	3,035,684	8,175,490
DEFERRED INFLOWS OF RESOURCES						
Pension Plan Deferments	56,871	10,189	71,329	-	20,380	158,769
NET POSITION						
Net Investment In Capital Assets	1,112,357	30,386	2,832,429	536,473	1,920,096	6,431,741
Unrestricted	(1,313,978)	(163,308)	(974,657)	(27,191)	(1,522,172)	(4,001,306)
TOTAL NET POSITION	(201,621)	(132,922)	1,857,772	509,282	397,924	2,430,435
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 3,391,031	\$ 75,525	\$ 3,307,078	\$ 537,072	\$ 3,453,988	\$ 10,764,694

CITY OF CHASKA, MINNESOTA

 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	SEWER	PAR 30 GOLF	CHASKA TOWN COURSE	INTERNET SERVICE PROVIDER	STORM WATER	TOTALS
OPERATING REVENUES:						
Sales	\$ 3,423,610	\$ 170,732	\$ 2,137,035	\$ 103,569	\$ 969,248	\$ 6,804,194
OPERATING EXPENSES:						
Production	2,065,704	-	-	62,711	-	2,128,415
Distribution / Collections	474,499	-	-	39,457	521,468	1,035,424
Administration	570,220	232,481	1,946,922	3,604	280,798	3,034,025
Depreciation	73,154	3,940	480,570	63,011	134,218	754,893
TOTAL OPERATING EXPENSES	3,183,577	236,421	2,427,492	168,783	936,484	6,952,757
OPERATING INCOME (LOSS)	240,033	(65,689)	(290,457)	(65,214)	32,764	(148,563)
NON-OPERATING REVENUES:						
Investment Earnings	9,577	-	263	-	391	10,231
Intergovernmental	2,033	407	2,847	-	80,045	85,332
TOTAL NON-OPERATING REVENUES	11,610	407	3,110	-	80,436	95,563
NON-OPERATING EXPENSES:						
Interest	75,172	-	10,140	-	61,575	146,887
Issuance Costs & Fiscal Agent Fees	930	-	-	-	140	1,070
	76,102	-	10,140	-	61,715	147,957
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	175,541	(65,282)	(297,487)	(65,214)	51,485	(200,957)
CAPITAL CONTRIBUTIONS	112,991	-	4,069	-	290,000	407,060
TRANSFERS IN (OUT)						
Transfers In	190,500	-	-	250,000	254,646	695,146
Transfers Out	(196,606)	-	(53,500)	-	(225,070)	(475,176)
TOTAL TRANSFERS IN (OUT)	(6,106)	-	(53,500)	250,000	29,576	219,970
CHANGE IN NET POSITION	282,426	(65,282)	(346,918)	184,786	371,061	426,073
NET POSITION - JANUARY 1	(484,047)	(67,640)	2,204,690	324,496	26,863	2,004,362
NET POSITION, DECEMBER 31	\$ (201,621)	\$ (132,922)	\$ 1,857,772	\$ 509,282	\$ 397,924	\$ 2,430,435

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	SEWER	PAR 30 GOLF	CHASKA TOWN COURSE	INTERNET SERVICE PROVIDER	STORM WATER	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash Received From Customers	\$ 3,402,385	\$ 170,624	\$ 2,170,618	\$ 126,717	\$ 970,338	\$ 6,840,682
Cash Payments To Suppliers For Goods And Services	(2,465,364)	(105,700)	(860,645)	(133,834)	(614,526)	(4,180,069)
Cash Payments To Employees For Services	(581,684)	(115,959)	(1,014,702)	-	(253,900)	(1,966,245)
Net Cash Provided (Used) By Operating Activities	<u>355,337</u>	<u>(51,035)</u>	<u>295,271</u>	<u>(7,117)</u>	<u>101,912</u>	<u>694,368</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:						
Transfers From Other Funds	188,000	-	-	250,000	254,646	692,646
Transfers To Other Funds	(196,606)	-	(53,500)	-	(225,070)	(475,176)
Due To Other Funds	-	50,628	-	22,756	288,987	362,371
Intergovernmental	2,033	407	2,847	-	80,045	85,332
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(6,573)</u>	<u>51,035</u>	<u>(50,653)</u>	<u>272,756</u>	<u>398,608</u>	<u>665,173</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Capital Contributions	112,991	-	-	-	290,000	402,991
Interest And Fiscal Charges	(46,189)	-	-	-	(29,910)	(76,099)
Construction And Acquisition of Capital Assets	(99,843)	-	(307,551)	(280,753)	(759,155)	(1,447,302)
Transfers From Other Funds	2,500	-	-	-	-	2,500
Interfund Loan Payments to Other Funds	-	-	(49,534)	-	(47,333)	(96,867)
Interest Payments On Interfund Loans	-	-	(10,140)	-	(12,125)	(22,265)
Net Cash Provided (Used) By Capital And Related Financing Activities	<u>(30,541)</u>	<u>-</u>	<u>(367,225)</u>	<u>(280,753)</u>	<u>(558,523)</u>	<u>(1,237,042)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest On Investments	10,052	-	263	-	391	10,706
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	328,275	-	(122,344)	(15,114)	(57,612)	133,205
CASH AND CASH EQUIVALENTS, January 1	1,247,527	-	229,508	15,114	322,262	1,814,411
CASH AND CASH EQUIVALENTS, December 31	<u>\$ 1,575,802</u>	<u>\$ -</u>	<u>\$ 107,164</u>	<u>\$ -</u>	<u>\$ 264,650</u>	<u>\$ 1,947,616</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)	\$ 240,033	\$ (65,689)	\$ (290,457)	\$ (65,214)	\$ 32,764	\$ (148,563)
Adjustments To Reconcile Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities:						
Depreciation Expense	73,154	3,940	480,570	63,011	134,218	754,893
Allowance For Uncollectible Accounts	181	-	-	(88)	235	328
(Increase) Decrease In Assets And Deferred Outflows:						
Special Assessments	(130)	-	-	-	8,972	8,842
Accounts Receivable	(21,570)	(108)	1,978	5,850	(15,619)	(29,469)
Due From Other Governments	-	-	4,193	18,202	-	22,395
Inventory	1,055	444	(2,285)	-	-	(786)
Deferred Outflows	(177,268)	(35,454)	(248,175)	-	(70,907)	(531,804)
Increase (Decrease) In Liabilities and Deferred Inflows:						
Accounts Payable	8,007	(13,060)	7,621	(27,941)	(83,789)	(109,162)
Salaries Payable	2,380	40	3,127	-	2,631	8,178
Deposits Payable	-	-	27,412	-	-	27,412
Compensated Absences Payable	3,273	1,901	7,043	-	(1,997)	10,220
Net Pension Liability	196,881	39,376	275,633	-	78,752	590,642
Due To Other Governments	(701)	(169)	(2,155)	(121)	(149)	(3,295)
Unearned Revenue	294	-	-	(816)	7,502	6,980
Other Post Employment Benefits	8,406	13,476	887	-	762	23,531
Deferred Inflows	21,342	4,268	29,879	-	8,537	64,026
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 355,337	\$ (51,035)	\$ 295,271	\$ (7,117)	\$ 101,912	\$ 694,368
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:						
Contributions of Capital Assets	\$ -	\$ -	\$ 4,069	\$ -	\$ -	\$ 4,069
Amortization of Bond Premiums	\$ 2,261	\$ -	\$ -	\$ -	\$ 1,484	\$ 3,745

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 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 assets held in a custodial capacity in the form of billings to developers for contractual services.
- **Metropolitan Council Environmental Services Collection Fund:**
This agency fund is used to account for the collection of assets in the form of sewer availability charges and remittance to (MCES).
- **Police Evidence Cash Fund:**
This agency fund is used to account for the collection of cash held as evidence by the Chaska Police Department.

CITY OF CHASKA, MINNESOTA

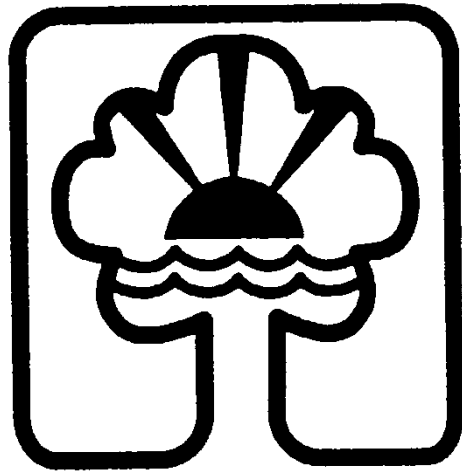
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
DECEMBER 31, 2016

	<u>BUILDERS' DEPOSIT FUND</u>	<u>DEVELOPERS' FUND</u>	<u>MCES COLLECTIONS FUND</u>	<u>POLICE EVIDENCE CASH FUND</u>	<u>TOTAL AGENCY FUNDS</u>
<u>ASSETS</u>					
Cash And Cash Equivalents	\$ 157,624	\$ -	\$ 109,340	\$ 14,465	\$ 281,429
Accounts Receivable	-	8,567	-	-	8,567
Due From Other Funds	<u>3,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,645</u>
TOTAL ASSETS	<u>\$ 161,269</u>	<u>\$ 8,567</u>	<u>\$ 109,340</u>	<u>\$ 14,465</u>	<u>\$ 293,641</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ -	\$ 4,922	\$ -	\$ -	\$ 4,922
Due To Other Funds	-	3,645	-	-	3,645
Deposits Payable	161,269	-	-	14,465	175,734
Due To Other Governments	<u>-</u>	<u>-</u>	<u>109,340</u>	<u>-</u>	<u>109,340</u>
TOTAL LIABILITIES	<u>\$ 161,269</u>	<u>\$ 8,567</u>	<u>\$ 109,340</u>	<u>\$ 14,465</u>	<u>\$ 293,641</u>

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 2016
BUILDERS' DEPOSIT FUND				
<u>ASSETS</u>				
Cash And Cash Equivalents	\$ 233,063	\$ 249,436	\$ 324,875	\$ 157,624
Due From Other Funds	29,336	3,645	29,336	3,645
TOTAL ASSETS	\$ 262,399	\$ 253,081	\$ 354,211	\$ 161,269
<u>LIABILITIES</u>				
Accounts Payable	\$ -	\$ 319,730	\$ 319,730	\$ -
Deposits Payable	262,399	217,850	318,980	161,269
TOTAL LIABILITIES	\$ 262,399	\$ 537,580	\$ 638,710	\$ 161,269
DEVELOPERS' FUND				
<u>ASSETS</u>				
Cash And Cash Equivalents	\$ -	\$ 57,235	\$ 57,235	\$ -
Receivables:				
Accounts	29,548	32,609	53,590	8,567
Other	-	32,609	32,609	-
TOTAL ASSETS	\$ 29,548	\$ 122,453	\$ 143,434	\$ 8,567
<u>LIABILITIES</u>				
Accounts Payable	\$ 212	\$ 32,609	\$ 27,899	\$ 4,922
Due To Other Funds	29,336	3,645	29,336	3,645
TOTAL LIABILITIES	\$ 29,548	\$ 36,254	\$ 57,235	\$ 8,567
MCES COLLECTIONS				
<u>ASSETS</u>				
Cash And Cash Equivalents	\$ 32,305	\$ 519,365	\$ 442,330	\$ 109,340
<u>LIABILITIES</u>				
Due To Other Governments	\$ 32,305	\$ 109,340	\$ 32,305	\$ 109,340
POLICE EVIDENCE CASH FUND				
<u>ASSETS</u>				
Cash And Cash Equivalents	\$ 18,286	\$ 4,464	\$ 8,285	\$ 14,465
<u>LIABILITIES</u>				
Deposits Payable	\$ 18,286	\$ -	\$ 3,821	\$ 14,465
TOTAL ALL AGENCY FUNDS				
<u>ASSETS</u>				
Cash And Cash Equivalents	\$ 283,654	\$ 830,500	\$ 832,725	\$ 281,429
Receivables:				
Accounts	29,548	32,609	53,590	8,567
Other	-	32,609	32,609	-
Due From Other Funds	29,336	3,645	29,336	3,645
TOTAL ASSETS	\$ 342,538	\$ 899,363	\$ 948,260	\$ 293,641
<u>LIABILITIES</u>				
Accounts Payable	\$ 212	\$ 352,339	\$ 347,629	\$ 4,922
Due To Other Funds	29,336	3,645	29,336	3,645
Deposits Payable	280,685	217,850	322,801	175,734
Due To Other Governments	32,305	109,340	32,305	109,340
TOTAL LIABILITIES	\$ 342,538	\$ 683,174	\$ 732,071	\$ 293,641



CHASKA