

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

City of Chaska

For the Year Ended December 31, 2013

CITY OF CHASKA, MINNESOTA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash And Investments	\$ 348,403	\$ 7,663,076	\$ 5,914,298	\$ 13,925,777
Receivables:				
Taxes	2,908	3,259	38,563	44,730
Special Assessments	601,722	8,158,747	1,326,610	10,087,079
Accounts	2,930	-	30,077	33,007
Interest	-	-	22,359	22,359
Lease Receivable	72,600	-	-	72,600
Notes Receivable	89,224	-	-	89,224
Due From Other Funds	-	-	2,113,679	2,113,679
Due From Other Governments	-	3,451	441,091	444,542
Interfund Receivable	-	-	104,494	104,494
TOTAL ASSETS	\$ 1,117,787	\$ 15,828,533	\$ 9,991,171	\$ 26,937,491
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
LIABILITIES:				
Accounts Payable	\$ 10,271	\$ -	\$ 980,157	\$ 990,428
Deposits Payable	32,200	-	-	32,200
Due To Other Funds	208,053	-	2,113,679	2,321,732
Interfund Payable	-	-	603,068	603,068
Advance From Other Funds	-	-	331,528	331,528
Unearned Revenue	72,600	1,028,376	37,331	1,138,307
TOTAL LIABILITIES	323,124	1,028,376	4,065,763	5,417,263
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Taxes	1,692	2,023	31,739	35,454
Unavailable Revenue - Special Assessments	601,722	7,122,602	1,287,896	9,012,220
Unavailable Revenue - Notes Receivable	89,224	-	-	89,224
TOTAL DEFERRED INFLOWS OF RESOURCES	692,638	7,124,625	1,319,635	9,136,898
FUND BALANCES:				
Restricted	117,951	7,675,532	2,395,426	10,188,909
Committed	231,716	-	837,253	1,068,969
Assigned	12,202	-	4,720,447	4,732,649
Unassigned	(259,844)	-	(3,347,353)	(3,607,197)
TOTAL FUND BALANCES	102,025	7,675,532	4,605,773	12,383,330
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,117,787	\$ 15,828,533	\$ 9,991,171	\$ 26,937,491

CITY OF CHASKA, MINNESOTA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>				
Taxes:				
Property	\$ 78,921	\$ 150,202	\$ 1,106,482	\$ 1,335,605
Intergovernmental	16	-	1,733,264	1,733,280
Charges for Services	164,326	-	1,626,298	1,790,624
Special Assessments	18,240	2,749,759	1,115,960	3,883,959
Other Revenue	138,159	49,336	180,390	367,885
TOTAL REVENUES	399,662	2,949,297	5,762,394	9,111,353
<u>EXPENDITURES</u>				
CURRENT:				
General Government	-	6,200	136,862	143,062
Economic Development	362,231	-	256,709	618,940
Public Safety	-	-	736	736
Public Works	10,806	-	3,634,635	3,645,441
Parks, Recreation and Arts	1,500	-	15,619	17,119
DEBT SERVICE:				
Principal	7,723	5,420,000	-	5,427,723
Interest	9,077	1,192,702	-	1,201,779
Issuance Costs & Fiscal Agent Fees	-	31,770	81,135	112,905
CAPITAL OUTLAY	262,121	-	3,813,464	4,075,585
TOTAL EXPENDITURES	653,458	6,650,672	7,939,160	15,243,290
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(253,796)	(3,701,375)	(2,176,766)	(6,131,937)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	5,555,279	1,383,696	6,938,975
Transfers Out	(11,294)	(2)	(3,081,996)	(3,093,292)
Bonds Issued	-	-	4,245,000	4,245,000
Refunding Bonds Issued	-	580,000	-	580,000
Premium on Bonds Issued	-	5,611	117,902	123,513
Payment to Refunded Bonds Escrow Agent	-	(5,210,000)	-	(5,210,000)
Sale of Capital Assets	-	-	29,032	29,032
TOTAL OTHER FINANCING SOURCES (USES)	(11,294)	930,888	2,693,634	3,613,228
NET CHANGE IN FUND BALANCES	(265,090)	(2,770,487)	516,868	(2,518,709)
FUND BALANCES, January 1	367,115	10,446,019	4,088,905	14,902,039
FUND BALANCES, December 31	\$ 102,025	\$ 7,675,532	\$ 4,605,773	\$ 12,383,330



CHASKA

Nonmajor Special Revenue Funds

City of Chaska

For the Year Ended December 31, 2013

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, 2013

	MOUNT PLEASANT MAINTENANCE & CARE	CHASKA EDA	COMMERCIAL REVOLVING LOAN FUND	INDUSTRIAL REVOLVING LOAN FUND	GRACE GIBSON	TOTALS
ASSETS						
Cash And Investments	\$ 253,296	\$ -	\$ 16,282	\$ 78,236	\$ 589	\$ 348,403
Receivables:						
Taxes:						
Unremitted	53	1,163	-	-	-	1,216
Delinquent	134	1,558	-	-	-	1,692
Special Assessments:						
Current	-	601,722	-	-	-	601,722
Accounts:						
Current	-	2,700	230	-	-	2,930
Other:						
Lease	-	72,600	-	-	-	72,600
Notes	-	14,500	74,724	-	-	89,224
TOTAL ASSETS	\$ 253,483	\$ 694,243	\$ 91,236	\$ 78,236	\$ 589	\$ 1,117,787
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES:						
Accounts Payable	\$ -	\$ 10,271	\$ -	\$ -	\$ -	\$ 10,271
Deposits Payable	-	32,200	-	-	-	32,200
Due To Other Funds	-	208,053	-	-	-	208,053
Unearned Revenue	-	72,600	-	-	-	72,600
TOTAL LIABILITIES	-	323,124	-	-	-	323,124
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue - Taxes	134	1,558	-	-	-	1,692
Unavailable Revenue - Special Assessments	-	601,722	-	-	-	601,722
Unavailable Revenue - Notes Receivable	-	14,500	74,724	-	-	89,224
TOTAL DEFERRED INFLOWS OF RESOURCES	134	617,780	74,724	-	-	692,638
FUND BALANCES:						
Restricted	26,532	13,183	-	78,236	-	117,951
Committed	214,842	-	16,512	-	362	231,716
Assigned	11,975	-	-	-	227	12,202
Unassigned	-	(259,844)	-	-	-	(259,844)
TOTAL FUND BALANCES	253,349	(246,661)	16,512	78,236	589	102,025
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 253,483	\$ 694,243	\$ 91,236	\$ 78,236	\$ 589	\$ 1,117,787

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>MOUNT PLEASANT MAINTENANCE & CARE</u>	<u>CHASKA EDA</u>	<u>COMMERCIAL REVOLVING LOAN FUND</u>	<u>INDUSTRIAL REVOLVING LOAN FUND</u>	<u>GRACE GIBSON</u>	<u>TOTALS</u>
REVENUES:						
Taxes	\$ 5,854	\$ 73,067	\$ -	\$ -	\$ -	\$ 78,921
Intergovernmental:						
State:						
Market Value Credit	1	15	-	-	-	16
Charges For Services	900	163,426	-	-	-	164,326
Special Assessments	-	18,240	-	-	-	18,240
Other Revenues:						
Investment Earnings	59	-	-	-	-	59
Rents	-	32,400	-	-	-	32,400
Contributions And Donations	-	-	-	-	1,500	1,500
Payments	-	5,500	16,378	72,611	-	94,489
Miscellaneous	-	9,711	-	-	-	9,711
TOTAL REVENUES	6,814	302,359	16,378	72,611	1,500	399,662
EXPENDITURES:						
Current:						
Economic Development	-	302,951	-	59,280	-	362,231
Public Works	10,806	-	-	-	-	10,806
Parks, Recreation and Arts	-	-	-	-	1,500	1,500
Debt Service:						
Principal	-	7,723	-	-	-	7,723
Interest	-	9,077	-	-	-	9,077
Capital Outlay	-	262,121	-	-	-	262,121
TOTAL EXPENDITURES	10,806	581,872	-	59,280	1,500	653,458
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,992)	(279,513)	16,378	13,331	-	(253,796)
OTHER FINANCING SOURCES (USES):						
Transfers Out	-	(11,294)	-	-	-	(11,294)
NET CHANGE IN FUND BALANCES	(3,992)	(290,807)	16,378	13,331	-	(265,090)
FUND BALANCES, January 1	257,341	44,146	134	64,905	589	367,115
FUND BALANCES, December 31	\$ 253,349	\$ (246,661)	\$ 16,512	\$ 78,236	\$ 589	\$ 102,025



CHASKA

Nonmajor Debt Service Funds

City of Chaska

For the Year Ended December 31, 2013

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.

CITY OF CHASKA, MINNESOTA
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2013

	IMPROVEMENT BONDS	TAX INCREMENT BONDS	\$955,000 GO EQUIPMENT CERTIFICATES 2006	\$885,000 GO EQUIPMENT CERTIFICATES 2008	\$3,455,000 GO BONDS 2011	TOTALS
ASSETS						
Cash And Investments	\$ 2,391,695	\$ 3,896,342	\$ -	\$ 156,464	\$ 1,218,575	\$ 7,663,076
Receivables:						
Taxes:						
Unremitted	-	1,236	-	-	-	1,236
Delinquent	26	1,997	-	-	-	2,023
Special Assessments:						
Unremitted	6,857	502	-	-	410	7,769
Delinquent	50,850	2,161	-	-	759	53,770
Deferred:						
Certified To County	4,748,280	1,275,164	-	-	1,045,388	7,068,832
City Owned	595,376	-	-	-	433,000	1,028,376
Due From Other Governments	3,451	-	-	-	-	3,451
TOTAL ASSETS	\$ 7,796,535	\$ 5,177,402	\$ -	\$ 156,464	\$ 2,698,132	\$ 15,828,533

LIABILITIES, DEFERRED INFLOWS OF RESOURCES
AND FUND BALANCES

LIABILITIES:						
Unearned Revenue	\$ 595,376	\$ -	\$ -	\$ -	\$ 433,000	\$ 1,028,376
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue - Taxes	\$ 26	\$ 1,997	\$ -	\$ -	\$ -	\$ 2,023
Unavailable Revenue - Special Assessments	4,799,130	1,277,325	-	-	1,046,147	7,122,602
TOTAL DEFERRED INFLOWS OF RESOURCES	4,799,156	1,279,322	-	-	1,046,147	7,124,625
FUND BALANCES:						
Restricted	2,402,003	3,898,080	-	156,464	1,218,985	7,675,532
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 7,796,535	\$ 5,177,402	\$ -	\$ 156,464	\$ 2,698,132	\$ 15,828,533

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	IMPROVEMENT BONDS	TAX INCREMENT BONDS	\$955,000 GO EQUIPMENT CERTIFICATES 2006	\$885,000 GO EQUIPMENT CERTIFICATES 2008	\$3,455,000 GO BONDS 2011	TOTALS
REVENUES:						
Taxes:						
Property	\$ (95)	\$ 150,297	\$ -	\$ -	\$ -	\$ 150,202
Special Assessments	2,141,621	46,973	-	-	561,165	2,749,759
Other Revenue:						
Investment Earnings	8,651	91	-	-	102	8,844
Leases	40,492	-	-	-	-	40,492
TOTAL REVENUES	2,190,669	197,361	-	-	561,267	2,949,297
EXPENDITURES:						
Current:						
General Government	3,100	-	3,100	-	-	6,200
Debt Service:						
Principal	1,505,000	3,295,000	160,000	125,000	335,000	5,420,000
Interest	631,439	454,388	6,000	19,388	81,487	1,192,702
Issuance Costs & Fiscal Agent Fees	2,375	29,045	-	-	350	31,770
TOTAL EXPENDITURES	2,141,914	3,778,433	169,100	144,388	416,837	6,650,672
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	48,755	(3,581,072)	(169,100)	(144,388)	144,430	(3,701,375)
OTHER FINANCING SOURCES (USES):						
Transfers In	1,265,211	3,692,869	3,076	145,000	449,123	5,555,279
Transfers Out	-	(2)	-	-	-	(2)
Refunding Bonds Issued	-	580,000	-	-	-	580,000
Premium on Refunding Bonds Issued	-	5,611	-	-	-	5,611
Payment to Refunded Bond Escrow Agent	(4,660,000)	(550,000)	-	-	-	(5,210,000)
TOTAL OTHER FINANCING SOURCES (USES)	(3,394,789)	3,728,478	3,076	145,000	449,123	930,888
NET CHANGE IN FUND BALANCES	(3,346,034)	147,406	(166,024)	612	593,553	(2,770,487)
FUND BALANCES, January 1	5,748,037	3,750,674	166,024	155,952	625,432	10,446,019
FUND BALANCES, December 31	\$ 2,402,003	\$ 3,898,080	\$ -	\$ 156,464	\$ 1,218,985	\$ 7,675,532

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
DEBT SERVICE FUNDS - IMPROVEMENT BONDS
DECEMBER 31, 2013

	\$8,595,000 GO IMPROVEMENT BONDS 2006	\$3,645,000 GO IMPROVEMENT BONDS 2008	\$2,045,000 GO IMPROVEMENT REFUNDING BONDS 2009	\$3,220,000 GO IMPROVEMENT BONDS 2010	\$880,000 GO CIP REFUNDING 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	TOTALS
ASSETS										
Cash And Investments	\$ -	\$ 322,694	\$ 1,369,893	\$ 213,509	\$ 41,149	\$ 30,901	\$ 171,226	\$ 244,073	\$ 1,250	\$ 2,391,695
Receivables:										
Taxes:										
Delinquent	-	-	-	-	-	-	-	26	-	26
Special Assessments:										
Unremitted	-	-	5,726	624	-	-	-	507	-	6,857
Delinquent	-	1,800	26,668	1,154	-	-	1,039	20,189	-	50,850
Deferred:										
Certified To County	-	487,232	908,795	1,679,829	-	-	227,734	1,444,690	-	4,748,280
City Owned	-	-	-	-	-	250,000	314,018	31,358	-	595,376
Due From Other Governments	-	-	-	-	3,451	-	-	-	-	3,451
TOTAL ASSETS	\$ -	\$ 811,726	\$ 2,311,082	\$ 1,895,116	\$ 44,600	\$ 280,901	\$ 714,017	\$ 1,737,843	\$ 1,250	\$ 7,796,535
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES:										
Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 314,018	\$ 31,358	\$ -	\$ 595,376
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26	\$ -	\$ 26
Unavailable Revenue - Special Assessments	-	489,032	935,463	1,680,883	-	-	228,773	1,464,879	-	4,799,130
TOTAL DEFERRED INFLOWS OF RESOURCES	-	489,032	935,463	1,680,883	-	-	228,773	1,464,905	-	4,799,156
FUND BALANCES:										
Restricted	-	322,694	1,375,619	214,133	44,600	30,901	171,226	244,580	1,250	2,402,003
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ -	\$ 811,726	\$ 2,311,082	\$ 1,895,116	\$ 44,600	\$ 280,901	\$ 714,017	\$ 1,737,843	\$ 1,250	\$ 7,796,535

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, 2013

	\$8,695,000 GO IMPROVEMENT BONDS 2006	\$3,645,000 GO IMPROVEMENT BONDS 2008	\$2,045,000 GO IMPROVEMENT REFUNDING BONDS 2009	\$3,220,000 GO IMPROVEMENT BONDS 2010	\$880,000 GO CIP REFUNDING 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	TOTALS
REVENUES:										
Taxes:										
Property	\$ (95)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (95)
Special Assessments	254,093	136,583	1,535,483	184,965	-	-	30,497	-	-	2,141,621
Other Revenue:										
Investment Earnings	-	-	179	-	-	-	-	8,472	-	8,651
Leases	-	-	-	-	40,492	-	-	-	-	40,492
TOTAL REVENUES	253,998	136,583	1,535,662	184,965	40,492	-	30,497	8,472	-	2,190,669
EXPENDITURES:										
Current:										
General Government	-	-	-	-	-	-	-	3,100	-	3,100
Debt Service:										
Principal	590,000	220,000	280,000	215,000	175,000	25,000	-	-	-	1,505,000
Interest	207,075	109,925	29,125	82,950	4,150	58,022	48,565	91,627	-	631,439
Issuance Costs & Fiscal Agent Fees	-	350	-	375	-	375	525	-	750	2,375
TOTAL EXPENDITURES	797,075	330,275	309,125	298,325	179,150	83,397	49,090	94,727	750	2,141,914
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(543,077)	(193,692)	1,226,537	(113,360)	(138,658)	(63,397)	(18,593)	(86,255)	(750)	48,755
OTHER FINANCING SOURCES (USES):										
Transfers In	-	-	-	-	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	437,274	198,937	-	79,000	150,000	30,000	125,000	243,000	2,000	1,265,211
TOTAL OTHER FINANCING SOURCES (USES)	437,274	198,937	-	79,000	150,000	30,000	125,000	(4,660,000)	2,000	(4,660,000)
NET CHANGE IN FUND BALANCES	(105,803)	5,245	1,226,537	(34,360)	11,342	(53,397)	106,407	(4,503,255)	2,000	(3,346,034)
FUND BALANCES, January 1	105,803	317,449	149,082	248,483	33,258	84,298	64,819	4,744,835	-	5,748,037
FUND BALANCES, December 31	-	\$ 322,694	\$ 1,375,619	\$ 214,133	\$ 44,600	\$ 30,901	\$ 171,226	\$ 241,580	\$ 1,250	\$ 2,402,003

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
DEBT SERVICE FUNDS - TAX INCREMENT BONDS
DECEMBER 31, 2013

	\$890,000 GO TAXABLE TI 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	\$405,000 GO TAXABLE ABATEMENT BONDS 2010	\$1,210,000 GO TAXABLE TI CURRENT REFUNDING BONDS 2011	\$580,000 GO TAXABLE TI REFUNDING BONDS 2013	TOTALS
Cash And Investments	\$ -	\$ 2,830,529	\$ 163,652	\$ 55,119	\$ 138,172	\$ 612,575	\$ 96,295	\$ 3,896,342
Receivables:								
Taxes:								
Unremitted	-	-	-	-	1,236	-	-	1,236
Delinquent	-	-	-	-	1,997	-	-	1,997
Special Assessments:								
Unremitted	-	502	-	-	-	-	-	502
Delinquent	-	2,161	-	-	-	-	-	2,161
Deferred:								
Certified To County	-	1,275,164	-	-	-	-	-	1,275,164
TOTAL ASSETS	\$ -	\$ 4,108,356	\$ 163,652	\$ 55,119	\$ 141,405	\$ 612,575	\$ 96,295	\$ 5,177,402

DEFERRED INFLOWS OF RESOURCES
AND FUND BALANCES

DEFERRED INFLOWS OF RESOURCES:								
Unavailable Revenue - Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,997	\$ -	\$ -	\$ 1,997
Unavailable Revenue - Special Assessments	-	1,277,325	-	-	-	-	-	1,277,325
TOTAL DEFERRED INFLOWS OF RESOURCES	-	1,277,325	-	-	1,997	-	-	1,279,322
FUND BALANCES:								
Restricted	-	2,831,031	163,652	55,119	139,408	612,575	96,295	3,898,080
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ -	\$ 4,108,356	\$ 163,652	\$ 55,119	\$ 141,405	\$ 612,575	\$ 96,295	\$ 5,177,402

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, 2013

	\$890,000 GO TAXABLE TI 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	\$405,000 GO TAXABLE ABATEMENT BONDS 2010	\$1,210,000 GO TAXABLE TI CURRENT REFUNDING BONDS 2011	\$580,000 GO TAXABLE TI REFUNDING BONDS 2013	TOTALS
REVENUES:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ 150,297	\$ -	\$ -	\$ 150,297
Special Assessments	-	46,973	-	-	-	-	-	46,973
Other:								
Investment Earnings	-	89	-	-	-	-	2	91
TOTAL REVENUES	-	47,062	-	-	150,297	-	2	197,361
EXPENDITURES:								
Debt Service:								
Principal	55,000	2,475,000	145,000	15,000	-	605,000	-	3,295,000
Interest	36,100	315,713	21,256	39,081	19,550	22,688	-	454,388
Issuance Costs & Fiscal Agent Fees	-	-	-	350	375	-	28,320	29,045
TOTAL EXPENDITURES	91,100	2,790,713	166,256	54,431	19,925	627,688	28,320	3,778,433
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(91,100)	(2,743,651)	(166,256)	(54,431)	130,372	(627,688)	(28,318)	(3,581,072)
OTHER FINANCING SOURCES (USES):								
Transfers In	-	2,772,000	163,325	55,242	-	613,300	89,002	3,692,869
Transfers Out	(2)	-	-	-	-	-	-	(2)
Refunding Bonds Issued	544,389	-	-	-	-	-	35,611	580,000
Premium on Refunding Bonds Issued	5,611	-	-	-	-	-	-	5,611
Payment to Refunded Bond Escrow Agent	(550,000)	-	-	-	-	-	-	(550,000)
TOTAL OTHER FINANCING SOURCES (USES)	(2)	2,772,000	163,325	55,242	-	613,300	124,613	3,728,478
NET CHANGES IN FUND BALANCE	(91,102)	28,349	(2,931)	811	130,372	(14,388)	96,295	147,406
FUND BALANCES, January 1	91,102	2,802,682	166,583	54,308	9,036	626,963	-	3,750,674
FUND BALANCES, December 31	\$ -	\$ 2,831,031	\$ 163,652	\$ 55,119	\$ 139,408	\$ 612,575	\$ 96,295	\$ 3,898,080



CHASKA

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 to account for grants and other dedicated revenues appropriated for park and trail development.
- **Annual Street Replacement:**
This fund is used to account for the receipts and expenditures for annual street replacement costs.

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
DECEMBER 31, 2013

	TAX INCREMENT	SPECIAL ASSESSMENTS	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER
ASSETS						
Cash and Investments	\$ 1,608,606	\$ -	\$ 188,364	\$ 69,485	\$ 37,279	\$ 199,986
Receivables:						
Taxes:						
Unremitted	633	-	-	-	-	-
Delinquent	17,370	-	-	-	-	-
Special Assessments:						
Unremitted	-	-	-	-	-	-
Delinquent	-	-	-	1,552	633	6,525
Deferred:						
Certified To County	-	44,126	-	202,122	108,156	133,349
City Owned	-	-	-	-	-	-
Accounts:						
Current	-	10,592	-	1,335	867	-
Interest	7,426	-	7,898	-	-	7,035
Due From Other Funds	-	-	817,164	-	-	1,000,000
Due From Other Governments	-	410,183	-	-	-	-
Interfund Receivable	-	-	-	-	-	3,740
TOTAL ASSETS	\$ 1,634,035	\$ 464,901	\$ 1,013,426	\$ 274,494	\$ 146,935	\$ 1,350,635
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES:						
Accounts Payable	\$ -	\$ 609,668	\$ -	\$ 2,424	\$ 1,342	\$ 1,200
Due To Other Funds	-	2,113,679	-	-	-	-
Interfund Payable	603,068	-	-	-	-	-
Advance from Other Funds	331,528	-	-	-	-	-
Unearned Revenue	-	-	-	26,537	2,040	-
TOTAL LIABILITIES	934,596	2,723,347	-	28,961	3,382	1,200
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue - Taxes	17,370	-	-	-	-	-
Unavailable Revenue - Special Assessments	-	44,126	-	177,137	106,749	139,874
TOTAL DEFERRED INFLOWS OF RESOURCES	17,370	44,126	-	177,137	106,749	139,874
FUND BALANCES:						
Restricted	1,611,665	4,234	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	1,013,426	68,396	36,804	1,209,561
Unassigned	(929,596)	(2,306,806)	-	-	-	-
TOTAL FUND BALANCES	682,069	(2,302,572)	1,013,426	68,396	36,804	1,209,561
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,634,035	\$ 464,901	\$ 1,013,426	\$ 274,494	\$ 146,935	\$ 1,350,635

HWY. 312 RALF LOANS	PUBLIC FACILITIES CAPITAL IMPROVEMENT	FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	EQUIPMENT ACQUISITION	PARK DEVELOPMENT	ANNUAL STREET REPLACEMENT	TOTALS
\$ 255,500	\$ 129,250	\$ 127,917	\$ 243,070	\$ 1,323,056	\$ 885,733	\$ 846,052	\$ 5,914,298
-	-	-	-	6,191	-	-	6,824
-	-	-	-	14,369	-	-	31,739
-	-	1,369	14	-	-	-	1,383
-	-	-	2,673	-	9,220	-	20,603
-	-	4,667	-	-	504,735	298,715	1,295,870
-	-	-	8,754	-	-	-	8,754
-	-	-	-	2,172	15,111	-	30,077
-	-	-	-	-	-	-	22,359
-	-	-	-	-	-	296,515	2,113,679
-	-	-	-	30,908	-	-	441,091
-	-	-	100,754	-	-	-	104,494
<u>\$ 255,500</u>	<u>\$ 129,250</u>	<u>\$ 133,953</u>	<u>\$ 355,265</u>	<u>\$ 1,376,696</u>	<u>\$ 1,414,799</u>	<u>\$ 1,441,282</u>	<u>\$ 9,991,171</u>
\$ -	\$ 111	\$ -	\$ -	\$ 9,257	\$ 23	\$ 356,132	\$ 980,157
-	-	-	-	-	-	-	2,113,679
-	-	-	-	-	-	-	603,068
-	-	-	-	-	-	-	331,528
-	-	-	8,754	-	-	-	37,331
-	111	-	8,754	9,257	23	356,132	4,065,763
-	-	-	-	14,369	-	-	31,739
-	-	4,667	2,673	-	513,955	298,715	1,287,896
-	-	4,667	2,673	14,369	513,955	298,715	1,319,635
-	-	3,711	-	715,683	-	60,133	2,395,426
-	-	-	-	-	-	837,253	837,253
255,500	129,139	125,575	343,838	637,387	900,821	-	4,720,447
-	-	-	-	-	-	(110,951)	(3,347,353)
<u>255,500</u>	<u>129,139</u>	<u>129,286</u>	<u>343,838</u>	<u>1,353,070</u>	<u>900,821</u>	<u>786,435</u>	<u>4,605,773</u>
<u>\$ 255,500</u>	<u>\$ 129,250</u>	<u>\$ 133,953</u>	<u>\$ 355,265</u>	<u>\$ 1,376,696</u>	<u>\$ 1,414,799</u>	<u>\$ 1,441,282</u>	<u>\$ 9,991,171</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, 2013

	TAX INCREMENT	SPECIAL ASSESSMENTS	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER
REVENUES:						
Taxes:						
General Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Increment	425,016	-	-	-	-	-
Intergovernmental:						
Federal:	-	-	-	-	-	-
State:						
Market Value Credit	-	-	-	-	-	-
Municipal State Aid	-	-	728,360	-	-	-
Other	-	900,000	-	-	-	-
County	-	73,882	-	-	-	-
Charges for Services	-	-	-	-	-	-
Acreage And Connection Charges	-	-	-	829,395	315,453	20,687
Special Assessments	-	21,015	-	100,787	64,724	38,748
Other Revenues:						
Investment Earnings	7,936	23	8,212	100	-	2,376
Miscellaneous	-	23,730	-	-	5,890	-
TOTAL REVENUES	432,952	1,018,650	736,572	930,282	386,067	61,811
EXPENDITURES:						
Current:						
General Government:						
Administrative Fees	23,195	9,087	-	2,351	1,529	772
Professional Services	-	-	-	-	-	-
Economic Development:						
Professional Services	20,443	-	-	-	-	-
Miscellaneous	236,266	-	-	-	-	-
Public Safety:						
Miscellaneous	-	-	-	-	-	-
Public Works:						
Professional Services	-	2,723,929	-	48,744	43,971	16,386
Parks, Recreation and Arts:						
Professional Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Issuance Costs and Fiscal Agent Fees	-	18,218	-	-	-	-
Capital Outlay:						
Land	316,351	-	-	-	-	-
System Improvements:						
General	-	-	-	-	-	-
Electric	-	49,153	-	-	-	-
Water	-	70,257	-	-	-	-
Sanitary Sewer	-	380,848	-	-	-	-
Streets	-	570	-	-	-	-
Storm Sewer	-	-	-	-	-	-
Furniture & Equipment	-	-	-	-	-	-
TOTAL EXPENDITURES	596,255	3,252,062	-	51,095	45,500	17,158
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(163,303)	(2,233,412)	736,572	879,187	340,567	44,653
OTHER FINANCING SOURCES (USES):						
Transfers In	11,293	210,651	99,852	-	-	-
Transfers Out	(590,000)	(99,852)	(340,790)	(813,011)	(181,144)	-
Bonds Issued	-	905,000	-	-	-	-
Premium on Bonds Issued	-	23,625	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(578,707)	1,039,424	(240,938)	(813,011)	(181,144)	-
NET CHANGE IN FUND BALANCES	(742,010)	(1,193,988)	495,634	66,176	159,423	44,653
FUND BALANCES, January 1	1,424,079	(1,108,584)	517,792	2,220	(122,619)	1,164,908
FUND BALANCES, December 31	\$ 682,069	\$ (2,302,572)	\$ 1,013,426	\$ 68,396	\$ 36,804	\$ 1,209,561

HWY. 312 RALF LOANS	PUBLIC FACILITIES CAPITAL IMPROVEMENT	FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	EQUIPMENT ACQUISITION	PARK DEVELOPMENT	ANNUAL STREET REPLACEMENT	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ 681,466	\$ -	\$ -	\$ 681,466
-	-	-	-	-	-	-	425,016
-	-	-	-	30,909	-	-	30,909
-	-	-	-	113	-	-	113
-	-	-	-	-	-	-	728,360
-	-	-	-	-	-	-	900,000
-	-	-	-	-	-	-	73,882
-	-	-	-	35,950	-	-	35,950
-	-	-	-	-	424,813	-	1,590,348
-	-	28,469	4,818	-	781,947	75,452	1,115,960
71	36	31	3,942	-	-	282	23,009
-	-	-	-	100,534	26,741	486	157,381
<u>71</u>	<u>36</u>	<u>28,500</u>	<u>8,760</u>	<u>848,972</u>	<u>1,233,501</u>	<u>76,220</u>	<u>5,762,394</u>
-	-	-	-	-	-	5,596	42,530
-	1,332	3,100	-	89,900	-	-	94,332
-	-	-	-	-	-	-	20,443
-	-	-	-	-	-	-	236,266
-	-	-	-	736	-	-	736
-	-	-	-	-	-	801,605	3,634,635
-	-	-	-	-	2,722	-	2,722
-	-	-	-	-	12,897	-	12,897
-	-	-	-	14,100	-	48,817	81,135
-	-	-	-	-	-	744	317,095
-	-	-	-	-	1,914	-	1,914
-	-	-	-	-	-	-	49,153
-	-	-	-	-	-	336,087	406,344
-	-	-	-	-	-	270,602	651,450
-	-	-	-	-	-	1,513,803	1,514,373
-	-	-	-	-	-	248,406	248,406
-	-	-	-	624,729	-	-	624,729
-	1,332	3,100	-	729,465	17,533	3,225,660	7,939,160
<u>71</u>	<u>(1,296)</u>	<u>25,400</u>	<u>8,760</u>	<u>119,507</u>	<u>1,215,968</u>	<u>(3,149,440)</u>	<u>(2,176,766)</u>
-	-	-	-	482,900	50,000	529,000	1,383,696
-	-	-	-	(1,029,076)	(8,000)	(20,123)	(3,081,996)
-	-	-	-	915,000	-	2,425,000	4,245,000
-	-	-	-	-	-	94,277	117,902
-	-	-	-	29,032	-	-	29,032
-	-	-	-	397,856	42,000	3,028,154	2,693,634
71	(1,296)	25,400	8,760	517,363	1,257,968	(121,286)	516,868
<u>255,429</u>	<u>130,435</u>	<u>103,886</u>	<u>335,078</u>	<u>835,707</u>	<u>(357,147)</u>	<u>907,721</u>	<u>4,088,905</u>
<u>\$ 255,500</u>	<u>\$ 129,139</u>	<u>\$ 129,286</u>	<u>\$ 343,838</u>	<u>\$ 1,353,070</u>	<u>\$ 900,821</u>	<u>\$ 786,435</u>	<u>\$ 4,605,773</u>

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS - TAX INCREMENT
 DECEMBER 31, 2013

	DIST #9 FMG	DIST #10 NORDIC TRACK	DIST #12 CLOVER FIELDS	DIST #13 NORTH MEADOWS	DIST #15 CHAMBER REDEVELOPMENT	DIST #16 CHASKA GATEWAY	DIST #17 CHASKA PRESERVE	DIST #18 CHASKA BUILDING CENTER	DIST #19 LEGENDS AT HAZELTINE	TOTALS
ASSETS										
Cash and Investments	\$ 293,672	\$ -	\$ 1,186,125	\$ 37,282	\$ 86,527	\$ -	\$ 5,000	\$ -	\$ -	\$ 1,608,606
Receivables:										
Taxes:										
Unremitted	-	-	633	-	-	-	-	-	-	633
Delinquent	-	-	17,370	-	-	-	-	-	-	17,370
Interest	-	-	7,426	-	-	-	-	-	-	7,426
TOTAL ASSETS	\$ 293,672	\$ -	\$ 1,211,554	\$ 37,282	\$ 86,527	\$ -	\$ 5,000	\$ -	\$ -	\$ 1,634,035
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES:										
Interfund Payable	\$ -	\$ 100,754	\$ -	\$ -	\$ -	\$ 3,740	\$ -	\$ 498,574	\$ -	\$ 603,068
Advance from Other Funds	-	-	-	-	-	-	331,528	-	-	331,528
TOTAL LIABILITIES	-	100,754	-	-	-	3,740	331,528	498,574	-	934,596
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Taxes	-	-	17,370	-	-	-	-	-	-	17,370
FUND BALANCES:										
Restricted	293,672	-	1,194,184	37,282	86,527	-	-	-	-	1,611,665
Unassigned	-	(100,754)	-	-	-	(3,740)	(326,528)	(498,574)	-	(929,596)
TOTAL FUND BALANCES	293,672	(100,754)	1,194,184	37,282	86,527	(3,740)	(326,528)	(498,574)	-	682,069
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 293,672	\$ -	\$ 1,211,554	\$ 37,282	\$ 86,527	\$ -	\$ 5,000	\$ -	\$ -	\$ 1,634,035

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, 2013

	DIST #9 FMG	DIST #10 NORDIC TRACK	DIST #12 CLOVER FIELDS	DIST #13 NORTH MEADOWS	DIST #15 CHAMBER REDEVELOPMENT	DIST #16 CHASKA GATEWAY	DIST #17 CHASKA PRESERVE	DIST #18 CHASKA BUILDING CENTER	DIST #19 LEGENDS AT HAZELTINE	TOTALS
REVENUES:										
Taxes:										
Tax Increment	\$ 39,560	\$ -	\$ 237,827	\$ 137,370	\$ 10,269	\$ -	\$ -	\$ -	\$ -	\$ 425,016
Other Revenues:										
Investment Earnings	74	-	7,721	141	-	-	-	-	-	7,936
TOTAL REVENUES	39,634	-	245,548	137,511	10,269	-	-	-	-	432,952
EXPENDITURES:										
Current:										
General Government:										
Administrative Fees	-	3,875	-	-	-	144	-	19,176	-	23,195
Economic Development:										
Professional Services	340	341	7,364	341	341	-	9,639	632	1,445	20,443
Miscellaneous	-	-	128,731	73,870	-	-	4,977	28,688	-	236,266
Capital Outlay:										
Land	-	-	-	-	-	-	316,351	-	-	316,351
TOTAL EXPENDITURES	340	4,216	136,095	74,211	341	144	330,967	48,496	1,445	596,255
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	39,294	(4,216)	109,453	63,300	9,928	(144)	(330,967)	(48,496)	(1,445)	(163,303)
OTHER FINANCING SOURCES (USES):										
Transfers In	-	-	-	(590,000)	-	-	-	-	11,293	11,293
Transfers Out	-	-	-	-	-	-	-	-	-	(590,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(590,000)	-	-	-	-	11,293	(578,707)
NET CHANGE IN FUND BALANCES	39,294	(4,216)	109,453	(526,700)	9,928	(144)	(330,967)	(48,496)	9,848	(742,010)
FUND BALANCES, January 1	254,388	(96,538)	1,084,731	563,982	76,599	(3,596)	4,439	(450,078)	(9,848)	1,424,079
FUND BALANCES, December 31	\$ 293,672	\$ (100,754)	\$ 1,194,184	\$ 37,282	\$ 86,527	\$ (3,740)	\$ (326,528)	\$ (498,574)	\$ -	\$ 682,069

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS - SPECIAL ASSESSMENT
 DECEMBER 31, 2013

	2002	2003	2007	2008	2010	2013	TOTALS
	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	
ASSETS							
Receivables:							
Special Assessments:							
Deferred:							
Certified To County	\$ -	\$ -	\$ -	\$ -	\$ 44,126	\$ -	\$ 44,126
Accounts:							
Current	-	-	-	-	10,592	-	10,592
Due From Other Governments	-	-	-	-	410,183	-	410,183
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ 464,901	\$ -	\$ 464,901

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES:							
Accounts Payable	\$ -	\$ 2,182	\$ -	\$ -	\$ 46,291	\$ 561,195	\$ 609,668
Due To Other Funds	-	60,178	227,140	-	1,529,846	296,515	2,113,679
TOTAL LIABILITIES	-	62,360	227,140	-	1,576,137	857,710	2,723,347
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue - Special Assessments	-	-	-	-	44,126	-	44,126
FUND BALANCES:							
Restricted	-	-	4,234	-	-	-	4,234
Unassigned	-	(62,360)	(231,374)	-	(1,155,362)	(857,710)	(2,306,806)
TOTAL FUND BALANCES	-	(62,360)	(227,140)	-	(1,155,362)	(857,710)	(2,302,572)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ 464,901	\$ -	\$ 464,901

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, 2013

	2002	2003	2007	2008	2010	2013	TOTALS
	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	IMPROVEMENT PROJECTS	
REVENUES:							
Intergovernmental:							
State:							
Other	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ 900,000
County	-	-	-	73,882	-	-	73,882
Special Assessments	-	-	-	-	21,015	-	21,015
Other Revenues:							
Investment Earnings	-	8	-	-	15	-	23
Miscellaneous	-	-	-	23,730	-	-	23,730
TOTAL REVENUES	-	8	-	97,612	921,030	-	1,018,650
EXPENDITURES:							
Current:							
General Government:							
Administrative Fees	-	-	65	67	8,925	30	9,087
Public Works:							
Professional Services	-	158,796	3,498	35,299	2,124,674	401,662	2,723,929
Debt Service:							
Issuance Costs and Fiscal Agent Fees	-	-	-	-	18,218	-	18,218
Capital Outlay:							
System Improvements:							
Electric	-	-	-	-	49,153	-	49,153
Water	-	-	-	-	-	70,257	70,257
Sanitary Sewer	-	-	-	-	-	380,848	380,848
Streets	-	-	-	-	570	-	570
TOTAL EXPENDITURES	-	158,796	3,563	35,366	2,201,540	852,797	3,252,062
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(158,788)	(3,563)	62,246	(1,280,510)	(852,797)	(2,233,412)
OTHER FINANCING SOURCES (USES):							
Transfers In	-	-	7,532	203,119	-	-	210,651
Transfers Out	(99,852)	-	-	-	-	-	(99,852)
Bonds Issued	-	-	-	-	905,000	-	905,000
Premium on Bonds Issued	-	-	-	-	23,625	-	23,625
TOTAL OTHER FINANCING SOURCES (USES)	(99,852)	-	7,532	203,119	928,625	-	1,039,424
NET CHANGE IN FUND BALANCES	(99,852)	(158,788)	3,969	265,365	(351,885)	(852,797)	(1,193,968)
FUND BALANCES, January 1	99,852	96,428	(231,109)	(265,365)	(603,477)	(4,913)	(1,108,584)
FUND BALANCES, December 31	\$ -	\$ (62,360)	\$ (227,140)	\$ -	\$ (1,155,362)	\$ (857,710)	\$ (2,302,572)

Nonmajor Budgeted Special Revenue and Capital Project Funds

City of Chaska

For the Year Ended December 31, 2013

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 Projects**

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, 2013**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<hr/>	<hr/>	<hr/>
REVENUES:			
Taxes:			
Property	\$ 6,000	\$ 5,854	\$ (146)
Intergovernmental:			
State:			
Market Value Credit	-	1	1
Charges For Services	1,000	900	(100)
Other:			
Investment Earnings	1,500	59	(1,441)
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	8,500	6,814	(1,686)
	<hr/>	<hr/>	<hr/>
EXPENDITURES:			
Current:			
Public Works:			
Other Services And Charges	8,500	10,806	(2,306)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	-	(3,992)	(3,992)
FUND BALANCES, January 1	257,341	257,341	-
	<hr/>	<hr/>	<hr/>
FUND BALANCES, December 31	\$ 257,341	\$ 253,349	\$ (3,992)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2013**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES:</u>			
Taxes:			
Property	\$ 74,864	\$ 73,067	\$ (1,797)
Intergovernmental:			
State:			
Market Value Credit	-	15	15
Charges For Services	163,426	163,426	-
Special Assessments	-	18,240	18,240
Other:			
Rents	32,400	32,400	-
Payments	10,000	5,500	(4,500)
Miscellaneous	-	9,711	9,711
TOTAL REVENUES	280,690	302,359	21,669
<u>EXPENDITURES:</u>			
Current:			
Economic Development:			
Other Services And Charges	263,890	302,951	(39,061)
Debt Service:			
Principal	16,800	7,723	9,077
Interest	-	9,077	(9,077)
Capital Outlay	-	262,121	(262,121)
TOTAL EXPENDITURES	280,690	581,872	(301,182)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(279,513)	(279,513)
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers In	-	-	-
Transfers Out	-	(11,294)	(11,294)
Sale of Capital Assets	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(11,294)	(11,294)
NET CHANGE IN FUND BALANCES	-	(290,807)	(290,807)
FUND BALANCES, January 1	44,146	44,146	-
FUND BALANCES, December 31	\$ 44,146	\$ (246,661)	\$ (290,807)

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, 2013**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:			
Taxes:			
Property	\$ 698,600	\$ 681,466	\$ (17,134)
Intergovernmental:			
Federal	-	30,909	30,909
State:			
Market Value Credit	-	113	113
Charges For Services	4,000	35,950	31,950
Other:			
Miscellaneous	777,000	100,534	(676,466)
TOTAL REVENUES	1,479,600	848,972	(630,628)
EXPENDITURES:			
Current:			
General Government	-	89,900	(89,900)
Public Safety	-	736	(736)
Debt Service:			
Issuance Costs & Fiscal Agent Fees	-	14,100	(14,100)
Capital Outlay:			
Furniture And Equipment			
Communications	4,000	-	4,000
Administrative Services	420,000	68,268	351,732
Data Processing	347,500	72,921	274,579
Community Development	22,000	18,635	3,365
City Hall	-	24,213	(24,213)
Public Works	208,000	249,254	(41,254)
Police	93,000	72,883	20,117
Fire	60,000	118,555	(58,555)
TOTAL EXPENDITURES	1,154,500	729,465	425,035
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	325,100	119,507	(205,593)
OTHER FINANCING SOURCES (USES):			
Transfers In	482,900	482,900	-
Transfers Out	(1,073,000)	(1,029,076)	43,924
Bonds Issued	-	915,000	915,000
Sale of Capital Assets	-	29,032	29,032
TOTAL OTHER FINANCING SOURCES (USES)	(590,100)	397,856	987,956
NET CHANGE IN FUND BALANCES	(265,000)	517,363	782,363
FUND BALANCES, January 1	835,707	835,707	-
FUND BALANCES, December 31	\$ 570,707	\$ 1,353,070	\$ 782,363



CHASKA

Nonmajor Enterprise Funds

City of Chaska

For the Year Ended December 31, 2013

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 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, 2013

	SEWER	PAR 30 GOLF	CHASKA TOWN COURSE	INTERNET SERVICE PROVIDER	STORM WATER	TOTALS
ASSETS						
Current Assets:						
Cash And Investments	\$ 1,908,236	\$ -	\$ 1,200	\$ -	\$ 60,814	\$ 1,970,250
Receivables:						
Special Assessments	2,477	-	-	-	10,569	13,046
Accounts						
Current	254,713	-	50	96,172	93,019	443,954
Unbilled	129,849	-	-	-	-	129,849
Allowance For Uncollectible Accounts	(2,547)	-	-	(962)	(930)	(4,439)
Interest	13,407	-	-	-	-	13,407
Due From Other Governments	-	-	-	61,662	61,040	122,702
Inventories	7,771	582	35,745	-	-	44,098
Total Current Assets	<u>2,313,906</u>	<u>582</u>	<u>36,995</u>	<u>156,872</u>	<u>224,512</u>	<u>2,732,867</u>
Noncurrent Assets:						
Capital Assets:						
Buildings	255,000	111,537	7,899,302	-	-	8,265,839
Other Improvements	-	27,970	256,649	-	-	284,619
Furniture & Equipment	681,663	92,453	2,129,715	1,374,568	-	4,278,399
Infrastructure	1,318,386	-	-	258,454	-	1,576,840
Construction In Progress	493,820	-	-	22,438	198,924	715,182
Less: Accumulated Depreciation	(2,056,832)	(189,755)	(6,559,975)	(1,332,970)	-	(10,139,532)
Total Net Capital Assets	<u>692,037</u>	<u>42,205</u>	<u>3,725,691</u>	<u>322,490</u>	<u>198,924</u>	<u>4,981,347</u>
TOTAL ASSETS	<u>3,005,943</u>	<u>42,787</u>	<u>3,762,686</u>	<u>479,362</u>	<u>423,436</u>	<u>7,714,214</u>
LIABILITIES						
Current Liabilities:						
Accounts Payable	301,687	868	8,348	2,142	84,254	397,299
Salaries Payable	11,342	877	12,245	4,020	3,672	32,156
Deposits Payable	-	-	76,563	8,125	-	84,688
Compensated Absences	23,309	5,685	25,428	3,545	1,618	59,585
Due To Other Funds	-	35,317	361,363	1,795,923	-	2,192,603
Due To Other Governments	-	-	2,228	2	-	2,230
Unearned Revenue	-	-	-	28,327	91,059	119,386
Total Current Liabilities	<u>336,338</u>	<u>42,747</u>	<u>486,175</u>	<u>1,842,084</u>	<u>180,603</u>	<u>2,887,947</u>
Noncurrent Liabilities:						
Compensated Absences	16,002	4,136	30,920	2,315	3,672	57,045
Advance From Other Funds	-	-	-	1,169,964	-	1,169,964
Other Post Employment Benefits	6,628	-	17,640	6,285	-	30,553
Total Noncurrent Liabilities	<u>22,630</u>	<u>4,136</u>	<u>48,560</u>	<u>1,178,564</u>	<u>3,672</u>	<u>1,257,562</u>
TOTAL LIABILITIES	<u>358,968</u>	<u>46,883</u>	<u>534,735</u>	<u>3,020,648</u>	<u>184,275</u>	<u>4,145,509</u>
NET POSITION						
Net Investment In Capital Assets	692,037	42,205	3,725,691	322,490	198,924	4,981,347
Unrestricted	<u>1,954,938</u>	<u>(46,301)</u>	<u>(497,740)</u>	<u>(2,863,776)</u>	<u>40,237</u>	<u>(1,412,642)</u>
TOTAL NET POSITION	<u>\$ 2,646,975</u>	<u>\$ (4,096)</u>	<u>\$ 3,227,951</u>	<u>\$ (2,541,286)</u>	<u>\$ 239,161</u>	<u>\$ 3,568,705</u>

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>SEWER</u>	<u>PAR 30 GOLF</u>	<u>CHASKA TOWN COURSE</u>	<u>INTERNET SERVICE PROVIDER</u>	<u>STORM WATER</u>	<u>TOTALS</u>
OPERATING REVENUES:						
Sales	\$ 2,948,150	\$ 155,706	\$ 1,724,149	\$ 489,466	\$ 782,202	\$ 6,099,673
OPERATING EXPENSES:						
Production	1,938,404	-	-	67,435	-	2,005,839
Distribution / Collections	417,318	-	-	178,778	479,017	1,075,113
Administration	416,433	148,695	1,634,162	296,707	61,402	2,557,399
Depreciation	70,378	3,940	513,069	61,765	-	649,152
TOTAL OPERATING EXPENSES	<u>2,842,533</u>	<u>152,635</u>	<u>2,147,231</u>	<u>604,685</u>	<u>540,419</u>	<u>6,287,503</u>
OPERATING INCOME (LOSS)	<u>105,617</u>	<u>3,071</u>	<u>(423,082)</u>	<u>(115,219)</u>	<u>241,783</u>	<u>(187,830)</u>
NON-OPERATING REVENUES:						
Investment Earnings	3,746	-	-	-	78	3,824
Intergovernmental	-	-	-	-	61,040	61,040
Gain On Sale Of Capital Assets	2,415	-	-	-	-	2,415
TOTAL NON-OPERATING REVENUES	<u>6,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,118</u>	<u>67,279</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>111,778</u>	<u>3,071</u>	<u>(423,082)</u>	<u>(115,219)</u>	<u>302,901</u>	<u>(120,551)</u>
CAPITAL CONTRIBUTIONS	<u>8,678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,549</u>	<u>33,227</u>
TRANSFERS (OUT)						
Transfers Out	<u>(189,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(228,861)</u>	<u>(418,661)</u>
CHANGE IN NET POSITION	<u>(69,344)</u>	<u>3,071</u>	<u>(423,082)</u>	<u>(115,219)</u>	<u>98,589</u>	<u>(505,985)</u>
NET POSITION, January 1	<u>2,716,319</u>	<u>(7,167)</u>	<u>3,651,033</u>	<u>(2,426,067)</u>	<u>140,572</u>	<u>4,074,690</u>
NET POSITION, December 31	<u>\$ 2,646,975</u>	<u>\$ (4,096)</u>	<u>\$ 3,227,951</u>	<u>\$ (2,541,286)</u>	<u>\$ 239,161</u>	<u>\$ 3,568,705</u>

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	SEWER	PAR 30 GOLF	CHASKA TOWN COURSE	INTERNET SERVICE PROVIDER	STORM WATER	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash Received From Customers	\$ 2,955,548	\$ 155,596	\$ 1,734,519	\$ 489,568	\$ 719,728	\$ 6,054,959
Cash Payments To Suppliers For Goods And Services	(1,833,657)	(61,341)	(771,478)	(415,298)	(313,634)	(3,395,408)
Cash Payments To Employees For Services	(478,592)	(91,261)	(869,830)	(154,889)	(160,562)	(1,755,134)
Net Cash Provided (Used) By Operating Activities	643,299	2,994	93,211	(80,619)	245,532	904,417
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:						
Transfers To Other Funds	(189,800)	-	-	-	(228,861)	(418,661)
Due To Other Funds	-	(2,994)	178,653	80,619	-	256,278
Intergovernmental	-	-	-	-	61,040	61,040
Net Cash Provided (Used) By Non-Capital Finance Activities	(189,800)	(2,994)	178,653	80,619	(167,821)	(101,343)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Capital Contributions	8,678	-	-	-	24,549	33,227
Proceeds From Sale Of Capital Assets	2,415	-	-	-	-	2,415
Acquisition Of Capital Assets	(608,236)	-	(270,664)	-	(198,924)	(1,077,824)
Net Cash Provided (Used) By Capital And Related Finance Activities	(597,143)	-	(270,664)	-	(174,375)	(1,042,182)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest On Investments	533	-	-	-	78	611
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS						
	(143,111)	-	1,200	-	(96,586)	(238,497)
CASH AND CASH EQUIVALENTS, January 1	2,051,347	-	-	-	157,400	2,208,747
CASH AND CASH EQUIVALENTS, December 31	\$ 1,908,236	\$ -	\$ 1,200	\$ -	\$ 60,814	\$ 1,970,250
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)	\$ 105,617	\$ 3,071	\$ (423,082)	\$ (115,219)	\$ 241,783	\$ (187,830)
Adjustments To Reconcile Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities:						
Depreciation Expense	70,378	3,940	513,069	61,765	-	649,152
Allowance For Uncollectible Accounts	(264)	-	-	(93)	61	(296)
(Increase) Decrease In Assets:						
Special Assessments	(2,477)	-	-	-	(212)	(2,689)
Accounts Receivable	10,139	-	4,695	9,278	(6,109)	18,003
Due From Other Governments	-	-	-	2,403	(61,040)	(58,637)
Prepaid Items	160,036	-	-	140	-	160,176
Inventory	7,691	477	(4,233)	-	-	3,935
Increase (Decrease) In Liabilities:						
Accounts Payable	294,236	518	(23,182)	(22,802)	65,938	314,708
Salaries Payable	2,130	(546)	3,749	739	262	6,334
Deposits Payable	-	(110)	5,675	(2,750)	-	2,815
Compensated Absences Payable	(5,497)	(4,356)	13,851	(6,587)	1,923	(666)
Due To Other Governments	-	-	(815)	2	(1,900)	(2,713)
Unearned Revenue	-	-	-	(8,736)	4,826	(3,910)
Other Post Employment Benefits	1,310	-	3,484	1,241	-	6,035
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 643,299	\$ 2,994	\$ 93,211	\$ (80,619)	\$ 245,532	\$ 904,417

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 at account for the collection of assets in the form of deposits from builders.
- **Developers' Fund:**
This agency is used to account for assets held in a custodial capacity in the form of billings to developers for contractual services.
- **Metropolitan Council Environment Services Collection Fund:**
This agency fund is used to account for collection of assets in the form of sewer availability charges and contributions to (MCES).

CITY OF CHASKA, MINNESOTA

**COMBINING STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2013**

	BUILDERS' DEPOSIT FUND	DEVELOPERS' FUND	MCES COLLECTIONS FUND	TOTAL AGENCY FUNDS
<u>ASSETS</u>				
Cash And Cash Equivalents	\$ 295,209	\$ -	\$ 31,655	\$ 326,864
Accounts Receivable	-	171,468	-	171,468
Due From Other Funds	83,816	-	-	83,816
TOTAL ASSETS	\$ 379,025	\$ 171,468	\$ 31,655	\$ 582,148
<u>LIABILITIES</u>				
Accounts Payable	\$ 25,000	\$ 87,652	\$ -	\$ 112,652
Due To Other Funds	-	83,816	-	83,816
Deposits Payable	354,025	-	-	354,025
Due To Other Governments	-	-	31,655	31,655
TOTAL LIABILITIES	\$ 379,025	\$ 171,468	\$ 31,655	\$ 582,148

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 2013
BUILDERS' DEPOSIT FUND				
ASSETS				
Cash And Cash Equivalents	\$ 223,652	\$ 274,703	\$ 203,146	\$ 295,209
Due From Other Funds	71,623	83,816	71,623	83,816
TOTAL ASSETS	\$ 295,275	\$ 358,519	\$ 274,769	\$ 379,025
LIABILITIES				
Accounts Payable	\$ -	\$ 144,250	\$ 119,250	\$ 25,000
Deposits Payable	295,275	203,080	144,330	354,025
TOTAL LIABILITIES	\$ 295,275	\$ 347,330	\$ 263,580	\$ 379,025
DEVELOPERS' FUND				
ASSETS				
Cash And Cash Equivalents	\$ -	\$ 151,317	\$ 151,317	\$ -
Receivables:				
Accounts	76,122	162,847	67,501	171,468
Other	-	162,848	162,848	-
TOTAL ASSETS	\$ 76,122	\$ 477,012	\$ 381,666	\$ 171,468
LIABILITIES				
Accounts Payable	\$ 4,499	\$ 162,847	\$ 79,694	\$ 87,652
Due To Other Funds	71,623	83,816	71,623	83,816
TOTAL LIABILITIES	\$ 76,122	\$ 246,663	\$ 151,317	\$ 171,468
MCES COLLECTIONS				
ASSETS				
Cash And Cash Equivalents	\$ 111,155	\$ 491,856	\$ 571,356	\$ 31,655
LIABILITIES				
Due To Other Governments	\$ 111,155	\$ 494,221	\$ 573,721	\$ 31,655
TOTAL ALL AGENCY FUNDS				
ASSETS				
Cash And Cash Equivalents	\$ 334,807	\$ 917,876	\$ 925,819	\$ 326,864
Receivables:				
Accounts	76,122	162,847	67,501	171,468
Other	-	162,848	162,848	-
Due From Other Funds	71,623	83,816	71,623	83,816
TOTAL ASSETS	\$ 482,552	\$ 1,327,387	\$ 1,227,791	\$ 582,148
LIABILITIES				
Accounts Payable	\$ 4,499	\$ 307,097	\$ 198,944	\$ 112,652
Due To Other Funds	71,623	83,816	71,623	83,816
Deposits Payable	295,275	203,080	144,330	354,025
Due To Other Governments	111,155	494,221	573,721	31,655
TOTAL LIABILITIES	\$ 482,552	\$ 1,088,214	\$ 988,618	\$ 582,148



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