

**SPECIAL ASSESSMENT DEBT SERVICE FUND
BALANCE SHEET**

**CITY OF MINNEAPOLIS, MINNESOTA
Statement C-9**

December 31, 2000

(In Thousands)

	2000	1999
ASSETS		
Cash and cash equivalents	\$ 10,674	\$ 10,415
Investments with trustees	-	-
Receivables:		
Taxes:		
Current	-	-
Delinquent	-	-
Special assessments:		
Current	106	127
Delinquent	188	17
Deferred	17,681	16,407
Due from other funds	-	-
Total assets	\$ 28,649	\$ 26,966
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ -
Deferred revenue	17,868	16,424
Total liabilities	17,868	16,424
Fund balances:		
Unreserved:		
Designated for debt service	10,781	10,542
Total fund balances	10,781	10,542
Total liabilities and fund balances	\$ 28,649	\$ 26,966

**SPECIAL ASSESSMENT DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the fiscal year ended December 31, 2000**

**CITY OF MINNEAPOLIS, MINNESOTA
Statement C-10**

(In Thousands)

	2000	1999
REVENUES:		
Taxes:		
General property tax	\$ -	\$ -
Fiscal disparities	-	-
Total taxes	-	-
Intergovernmental revenues:		
State grants and shared revenues	-	-
Special Assessments	5,313	6,738
Interest	837	361
Miscellaneous revenues:		
Rents and commissions	-	-
Other	2	6
Total miscellaneous revenues	2	6
Total revenues	6,152	7,105
EXPENDITURES:		
Principal retirement on bonds	4,136	4,051
Principal retirement on notes	-	-
Principal retirement on loans	-	-
Interest and fiscal charges	1,981	2,081
Total expenditures	6,117	6,132
Excess (deficiency) of revenues over (under) expenditures	35	973
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	204	199
Operating transfers (to) other funds	-	-
Transfers from component units	-	-
Total other financing sources (uses)	204	199
Excess of revenues and other financing sources over expenditures and other financing uses	239	1,172
Fund balances - January 1	10,542	9,370
Fund balances - December 31	\$ 10,781	\$ 10,542