ALL PRIMARY GOVERNMENT FUND TYPES, ACCOUNT GROUPS,
AND DISCRETELY PRESENTED COMPONENT UNITS
COMBINED BALANCE SHEET
December 31, 2000

CITY OF MINNEAPOLIS, MINNESOTA
Exhibit 1

(In Thousands)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Debt	Primary Government	Library Board	Park and Recreation Board	Reporting Entity 2000	Reporting Entity 1999
ASSETS and OTHER DEBITS														
Cash and cash equivalents	$ 42,762	$ 47,280	$ 51,773	$ 298,101	$ 16,784	$ 85	$ 5,313	$ -	$ -	$ 462,098	$ 4,082	$ 18,965	$ 485,145	$ 390,601
Construction cash and cash equivalent	-	-	-	-	58,933	-	-	-	-	58,933	-	-	58,933	31,796
Deposits with fiscal agents	-	617	-	-	-	-	-	-	-	617	-	-	617	619
Fund investments	-	39,923	-	-	-	-	-	-	-	39,923	6,831	-	46,754	46,886
Investments with trustees	-	30	1,237	1,236	60,078	-	-	-	-	62,581	-	-	62,581	66,168
Receivables:														
Accounts - net	7,113	7,071	-	1,440	18,227	560	166	-	-	34,577	-	397	34,974	34,150
Taxes	1,083	195	378	1,907	-	-	-	-	-	3,563	181	465	4,209	5,379
Special assessments	1,083	-	18,222	1,404	1,027	-	-	-	-	21,736	-	25	21,761	18,808
Loans	-	4,126	-	-	33,088	-	-	-	-	37,214	-	-	37,214	42,888
Notes	-	-	-	-	10,325	-	-	-	-	10,325	-	-	10,325	18,606
Interest	-	-	-	-	393	-	-	-	-	393	-	-	393	567
Intergovernmental	-	10,836	-	13	-	-	-	-	-	10,849	-	1,704	12,553	10,552
Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	1,372
Capital leases	-	-	-	-	48,110	-	-	-	-	48,110	-	-	48,110	50,151
Due from other funds	2,371	1,439	856	1,111	493	-	-	-	-	6,270	-	-	6,270	3,974
Due from primary government	-	-	-	-	-	-	-	-	-	-	-	1,301	1,301	1,158
Due from component units	-	-	-	-	-	-	-	-	-	-	-	-	-	189
Interfund loans receivable	-	2,935	-	-	22,455	1,286	-	-	-	26,676	-	-	26,676	32,701
Advances to other funds	-	14,840	-	10,681	500	-	-	-	-	26,021	-	1,669	27,690	15,694
Advances to presenters	-	-	-	-	-	-	14	-	-	14	-	-	14	128
Inventories	631	6	-	-	3,751	3,810	-	-	-	8,198	32	523	8,753	9,233
Prepaid items	334	31	-	119	123	-	-	-	-	607	-	-	607	31
Deferred charges	-	-	-	-	2,221	-	-	-	-	2,221	-	-	2,221	1,806
Properties held for resale	-	-	-	-	12	-	-	-	-	12	-	-	12	3,255
Fixed assets (net of accumulated depreciation)	-	-	-	-	561,143	47,577	-	502,149	-	1,110,869	71,838	213,703	1,396,410	1,267,948
Amount available in debt service funds	-	-	-	-	-	-	-	-	53,985	53,985	-	-	53,985	63,080
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	838,301	838,301	1,010	3,182	842,493	767,728
Total assets and other debits	$ 55,377	$ 129,329	$ 72,466	$ 316,012	$ 837,663	$ 53,318	$ 5,493	$ 502,149	$ 892,286	$ 2,864,093	$ 83,974	$ 241,934	$ 3,190,001	$ 2,885,468

(continued)

ALL PRIMARY GOVERNMENT FUND TYPES, ACCOUNT GROUPS,
AND DISCRETELY PRESENTED COMPONENT UNITS
COMBINED BALANCE SHEET
December 31, 2000

CITY OF MINNEAPOLIS, MINNESOTA
Exhibit 1
(Continued)
(In Thousands)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Debt	Primary Government	Library Board	Park and Recreation Board	Reporting Entity 2000	Reporting Entity 1999
LIABILITIES, EQUITIES, and OTHER CREDITS														
Liabilities:														
Salaries payable	$ 6,566	$ 1,095	$ -	$ 466	$ 1,519	$ 1,433	$ -	$ -	$ -	$ 11,079	$ 580	$ 1,376	$ 13,035	$ 11,748
Accounts payable	6,248	6,754	16	13,154	5,883	3,042	4,041	-	-	39,138	234	4,463	43,835	35,664
Intergovernmental payable	104	26	-	419	205	5	-	-	-	759	1	4	764	408
Due to other funds	208	4,044	-	-	1,978	-	40	-	-	6,270	-	-	6,270	3,974
Due to primary government	-	-	-	-	-	-	-	-	-	-	-	-	-	189
Due to component units	-	1,301	-	-	-	-	-	-	-	1,301	-	-	1,301	1,158
Interfund loans payable	-	2,925	-	10	-	23,741	-	-	-	26,676	-	-	26,676	32,701
Deposits held for others	2,427	2,104	-	23	6,066	-	1,412	-	-	12,032	-	-	12,032	14,685
Advances from other funds	-	1,017	-	9,186	3,018	12,800	-	-	-	26,021	-	1,669	27,690	15,694
Interest payable	-	-	-	-	15,695	117	-	-	-	15,812	-	-	15,812	13,415
Deferred revenue	1,784	9,366	18,465	7,501	2,618	711	-	-	-	40,445	163	427	41,035	33,318
Bonds payable	-	-	-	-	496,215	31,170	-	-	849,476	1,376,861	-	-	1,376,861	1,210,397
Unamortized discounts	-	-	-	-	(6,633)	-	-	-	-	(6,633)	-	-	(6,633)	(7,424)
Loans payable	-	-	-	-	-	-	-	-	6,585	6,585	-	-	6,585	9,255
Notes payable	-	-	-	-	9,083	-	-	-	14,478	23,561	-	-	23,561	32,513
Operating leases payable	-	-	-	-	-	-	-	-	714	714	-	-	714	768
Capital leases payable	-	-	-	-	-	-	-	-	154	154	-	-	154	228
Compensated absences payable	-	-	-	-	1,824	5,124	-	-	20,580	27,528	1,010	3,526	32,064	31,937
Contracts payable	-	-	-	-	-	-	-	-	299	299	-	-	299	320
Unpaid claims payable	-	-	-	-	-	29,582	-	-	-	29,582	-	6,558	36,140	28,192
Total liabilities	17,337	28,632	18,481	30,759	537,471	107,725	5,493	-	892,286	1,638,184	1,988	18,023	1,658,195	1,469,140
Equity and other credits:														
Investment in general fixed assets	-	-	-	-	-	-	-	502,149	-	502,149	71,838	194,808	768,795	749,504
Contributed capital	-	-	-	-	125,806	14,133	-	-	-	139,939	-	7,035	146,974	137,654
Retained Earnings:														
Reserved	-	-	-	-	24,437	4,825	-	-	-	29,262	-	4,420	33,682	31,217
Unreserved	-	-	-	-	149,949	(73,365)	-	-	-	76,584	-	10,509	87,093	78,653
Fund balances:														
Reserved	1,416	21,601	-	285,253	-	-	-	-	-	308,270	189	4,067	312,526	229,914
Unreserved:	-													
Designated	6,800	279	53,985	-	-	-	-	-	-	61,064	1,399	-	62,463	73,219
Undesignated	29,824	78,817	-	-	-	-	-	-	-	108,641	8,560	3,072	120,273	116,167
Total equity and other credits	38,040	100,697	53,985	285,253	300,192	(54,407)	-	502,149	-	1,225,909	81,986	223,911	1,531,806	1,416,328
Total liabilities, equity and other credits	$ 55,377	$ 129,329	$ 72,466	$ 316,012	$ 837,663	$ 53,318	$ 5,493	$ 502,149	$ 892,286	$ 2,864,093	$ 83,974	$ 241,934	$ 3,190,001	$ 2,885,468

The notes to the financial statements are an integral part of this statement