

**SPECIAL ASSESSMENT
DEBT SERVICE FUND
BALANCE SHEET
December 31, 2001**

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

(In Thousands)

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash and cash equivalents	\$ 11,126	\$ 10,818
Investments with trustees	-	-
Receivables:		
Accounts - net	-	-
Taxes:		
Current	-	-
Delinquent	-	-
Special assessments:		
Current	101	116
Delinquent	196	204
Deferred	19,564	17,902
Due from other funds	-	-
Total assets	\$ 30,987	\$ 29,040
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ -
Deferred revenue	19,760	18,105
Total liabilities	19,760	18,105
Fund balances:		
Unreserved:		
Designated for debt service	11,227	10,935
Total fund balances	11,227	10,935
Total liabilities and fund balances	\$ 30,987	\$ 29,040

**SPECIAL ASSESSMENT DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**

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

For the fiscal year ended December 31, 2001

(In Thousands)

	<u>2001</u>		<u>2000</u>
REVENUES:			
Special assessments	\$ 5,909	\$	5,455
Interest	561		842
Miscellaneous revenues:			
Other	-		2
Total revenues	<u>6,470</u>		<u>6,299</u>
EXPENDITURES:			
Principal retirement on bonds	4,521		4,276
Interest and fiscal charges	1,873		2,007
Total expenditures	<u>6,394</u>		<u>6,283</u>
Excess (deficiency) of revenues over (under) expenditures	<u>76</u>		<u>16</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers from other funds	216		204
Transfers from component units	-		127
Total other financing sources (uses)	<u>216</u>		<u>331</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>292</u>		<u>347</u>
Fund balances - January 1	<u>10,935</u>		<u>10,588</u>
Fund balances - December 31	<u>\$ 11,227</u>	\$	<u>10,935</u>