

**GRANTS-OTHER  
SPECIAL REVENUE FUND  
BALANCE SHEET  
December 31, 2001**

**CITY OF MINNEAPOLIS, MINNESOTA  
Statement B-19**

**(In Thousands)**

|  | <b>2001</b>     | <b>2000</b>     |
|--|-----------------|-----------------|
| <b>ASSETS</b>                              |                 |                 |
| Cash and cash equivalents                  | \$ 760          | \$ 1,303        |
| Deposits with fiscal agents                | -               | -               |
| Fund investments                           | -               | -               |
| Investments with trustees                  | -               | -               |
| Receivables:                               |                 |                 |
| Accounts - net                             | 559             | 593             |
| Taxes:                                     |                 |                 |
| Current                                    | -               | -               |
| Delinquent                                 | -               | -               |
| Loans                                      | -               | -               |
| Intergovernmental                          | 2,742           | 1,672           |
| Due from other funds                       | 183             | 7               |
| Interfund loans receivable                 | -               | 525             |
| Advances to other funds                    | -               | -               |
| Inventories                                | -               | -               |
| Prepaid items                              | 4               | 5               |
| <b>Total assets</b>                        | <b>\$ 4,248</b> | <b>\$ 4,105</b> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                 |                 |
| <b>Liabilities:</b>                        |                 |                 |
| Salaries payable                           | \$ 92           | \$ 93           |
| Accounts payable                           | 977             | 812             |
| Intergovernmental payable                  | -               | -               |
| Due to other funds                         | 2               | 229             |
| Due to component units                     | -               | 60              |
| Notes payable                              | 200             | -               |
| Interfund loans payable                    | -               | -               |
| Deposits held for others                   | -               | -               |
| Advances from other funds                  | -               | -               |
| Deferred revenue                           | 2,475           | 2,600           |
| <b>Total liabilities</b>                   | <b>3,746</b>    | <b>3,794</b>    |
| <b>Fund balances:</b>                      |                 |                 |
| Reserved for:                              |                 |                 |
| Encumbrances                               | -               | -               |
| Prepaid items                              | 4               | 5               |
| Loans                                      | -               | -               |
| Advances                                   | -               | -               |
| Future contingencies                       | -               | -               |
| Unreserved:                                |                 |                 |
| Designated for:                            |                 |                 |
| Neighborhood early learning centers        | -               | -               |
| Urban renewal projects                     | -               | -               |
| Undesignated                               | 498             | 306             |
| <b>Total fund balances</b>                 | <b>502</b>      | <b>311</b>      |
| <b>Total liabilities and fund balances</b> | <b>\$ 4,248</b> | <b>\$ 4,105</b> |

**GRANTS-OTHER SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the fiscal year ended December 31, 2001**

**CITY OF MINNEAPOLIS, MINNESOTA  
Statement B-20**

**(In Thousands)**

|  | 2001              |               | Variance<br>Favorable<br>(Unfavorable) | 2000<br>Actual |
|--|-------------------|---------------|--|----------------|
|  | Budget            | Actual        |  |                |
| <b>REVENUES:</b>   |                   |               |  |                |
| Taxes:   |                   |               |  |                |
| Other taxes  | \$ 40             | \$ 53         | \$ 13                                  | \$ 64          |
| Intergovernmental revenues:  |                   |               |  |                |
| Federal grantor agencies   | 3                 | -             | (3)                                    | -              |
| State grants and shared revenues   | 11,273            | 8,204         | (3,069)                                | 7,384          |
| Other local grants   | 3,474             | 1,353         | (2,121)                                | 976            |
| Total intergovernmental revenues   | 14,750            | 9,557         | (5,193)                                | 8,360          |
| Interest   | 15                | 43            | 28                                     | 52             |
| Miscellaneous revenues:  |                   |               |  |                |
| Loan recapture   | -                 | 35            | 35                                     | 54             |
| Private contributions  | 343               | 326           | (17)                                   | 227            |
| Other  | 399               | 856           | 457                                    | 386            |
| Total miscellaneous revenues   | 742               | 1,217         | 475                                    | 667            |
| Total revenues   | 15,547            | 10,870        | (4,677)                                | 9,143          |
| <b>CURRENT EXPENDITURES:</b>   |                   |               |  |                |
| General government   | 5,282             | 2,310         | 2,972                                  | 1,671          |
| Public safety  | 1,495             | 600           | 895                                    | 509            |
| Health and welfare   | 9,995             | 7,399         | 2,596                                  | 7,234          |
| Total expenditures   | 16,772            | 10,309        | 6,463                                  | 9,414          |
| Excess (deficiency) of revenues over<br>(under) expenditures   | (1,225)           | 561           | 1,786                                  | (271)          |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                   |               |  |                |
| Operating transfers from other funds   | 295               | 618           | 323                                    | 288            |
| Operating transfers (to) other funds   | (1,323)           | (967)         | 356                                    | (108)          |
| Transfers (to) component units   | -                 | (21)          | (21)                                   | -              |
| Total other financing sources (uses)   | (1,028)           | (370)         | 658                                    | 180            |
| Excess (deficiency) of revenues and other<br>financing sources over (under) expenditures<br>and other financing uses | (2,253)           | 191           | 2,444                                  | (91)           |
| Fund balance - January 1   | 311               | 311           | -                                      | 402            |
| <b>Fund balance - December 31</b>  | <b>\$ (1,942)</b> | <b>\$ 502</b> | <b>\$ 2,444</b>                        | <b>\$ 311</b>  |