

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS**

**CITY OF MINNEAPOLIS, MINNESOTA  
Statement F-3**

**For the fiscal year ended December 31, 1998**

**(In Thousands)**

	<b>Engineering Materials and Testing</b>	<b>Inter- governmental Services</b>	<b>Lands and Buildings</b>	<b>Permanent Improvement Equipment</b>	<b>Public Works Stores</b>	<b>Self-Insurance</b>	<b>Total</b>
Cash flows from operating activities:							
Operating income (loss)	\$ (186)	(8,593)	(474)	(4,708)	328	(3,978)	(17,611)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	101	399	41	3,923	30	8	4,502
(Increase) decrease in accounts receivable	(30)	9	91	(50)	3	109	132
(Increase) decrease in due from other funds	-	-	-	-	-	1,309	1,309
(Increase) decrease in due from component units	-	-	-	-	-	265	265
(Increase) decrease in inventories	9	-	-	(84)	(656)	-	(731)
(Increase) decrease in prepaid items	-	603	-	-	-	(26)	577
Increase (decrease) in salaries payable	(39)	(106)	(76)	(309)	(14)	(250)	(794)
Increase (decrease) in accounts payable	53	392	47	585	26	(293)	810
Increase (decrease) in due to other funds	(9)	(19)	(14)	(68)	(4)	-	(114)
Increase (decrease) in deferred revenue	73	-	-	-	-	-	73
Increase (decrease) in compensated absences payable	(10)	3	2	166	1	(213)	(51)
Increase (decrease) in unpaid claims payable	-	-	-	-	-	1,536	1,536
Damages/losses recovered	-	-	-	395	-	-	395
Other non-operating revenues	39	-	-	10	-	2,206	2,255
Total adjustments	187	1,281	91	4,568	(614)	4,651	10,164
<b>Net cash provided (used) by operating activities</b>	<b>1</b>	<b>(7,312)</b>	<b>(383)</b>	<b>(140)</b>	<b>(286)</b>	<b>673</b>	<b>(7,447)</b>
Cash flows from non-capital financing activities:							
Interfund loans received	-	3,425	1,135	11,160	1,305	-	17,025
Advances received	-	-	-	-	-	725	725
Operating transfers from other funds	-	8,948	-	-	-	344	9,292
Operating transfers from component units	-	-	-	-	-	52	52
Advances paid	-	(725)	(600)	-	-	-	(1,325)
Principal paid on bonds	-	-	-	-	-	(610)	(610)
Interest paid on bonds	-	-	-	-	-	(144)	(144)

(continued)

**INTERNAL SERVICE FUNDS  
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**Statement F-3**

**(Continued)**

**For the fiscal year ended December 31, 1998**

**(In Thousands)**

	<b>Engineering Materials and Testing</b>	<b>Inter- governmental Services</b>	<b>Lands and Buildings</b>	<b>Permanent Improvement Equipment</b>	<b>Public Works Stores</b>	<b>Self-Insurance</b>	<b>Total</b>
Operating transfers to other funds	(6)	(2,906)	(122)	(99)	(11)	-	(3,144)
Interfund loans paid	-	(540)	-	(4,840)	(900)	(1,100)	(7,380)
Interest paid on interfund loans	-	(187)	(21)	(580)	(80)	(56)	(924)
<b>Net cash provided (used) by non-capital financing activities</b>	<b>(6)</b>	<b>8,015</b>	<b>392</b>	<b>5,641</b>	<b>314</b>	<b>(789)</b>	<b>13,567</b>
Cash flows from capital and related financing activities:							
Proceeds from bonds	-	-	-	3,050	-	-	3,050
Interest paid on bonds	-	-	-	(329)	-	-	(329)
Proceeds from sale of fixed assets	-	-	-	673	-	-	673
Acquisition and construction of fixed assets	(35)	(703)	(12)	(7,445)	(32)	(9)	(8,236)
<b>Net cash provided (used) by capital and related financing activities</b>	<b>(35)</b>	<b>(703)</b>	<b>(12)</b>	<b>(4,051)</b>	<b>(32)</b>	<b>(9)</b>	<b>(4,842)</b>
Cash flows from investing activities:							
Interest	-	-	-	50	-	-	50
<b>Net cash provided (used) by investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>50</b>
Net increase (decrease) in cash and cash equivalents	(40)	-	(3)	1,500	(4)	(125)	1,328
Cash and cash equivalents, beginning of year	1,379	3	3	4	5	173	1,567
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,339</b>	<b>3</b>	<b>-</b>	<b>1,504</b>	<b>1</b>	<b>48</b>	<b>2,895</b>
Non-cash capital and financing activities:							
(Loss) on disposal of fixed assets	\$ -	(132)	(3)	-	-	-	(135)