

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

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

**For the fiscal year ended December 31, 1997**

**(In Thousands)**

	<b>Inter- governmental Services</b>	<b>Lands and Buildings</b>	<b>Paving Products</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)	\$ (7,969)	(609)	(390)	(3,498)	(186)	876	(11,776)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	917	49	95	3,071	20	6	4,158
(Increase) decrease in accounts receivable	5	36	(1)	273	(7)	(92)	214
(Increase) decrease in due from other funds	-	-	-	-	-	(1,255)	(1,255)
(Increase) decrease in due from component units	-	-	-	-	-	(265)	(265)
(Increase) decrease in inventories	-	-	1	107	116	-	224
(Increase) decrease in prepaid items	753	-	-	-	-	-	753
Increase (decrease) in salaries payable	(1)	-	(1)	70	(7)	100	161
Increase (decrease) in accounts payable	14	23	(44)	(150)	76	158	77
Increase (decrease) in intergovernmental payable	-	1	-	-	-	-	1
Increase (decrease) in due to other funds	19	14	9	(132)	4	(32)	(118)
Increase (decrease) in deposits held for others	-	(1)	-	-	-	-	(1)
Increase (decrease) in deferred revenue	(233)	(5)	(22)	-	-	-	(260)
Increase (decrease) in compensated absences payable	(13)	-	(1)	54	(2)	90	128
Increase (decrease) in unpaid claims payable	-	-	-	-	-	(2,504)	(2,504)
Damages/losses recovered	-	-	-	513	-	-	513
Other non-operating revenues	41	-	13	79	-	4,089	4,222
Other non-operating expenses	-	-	-	(434)	-	-	(434)
Total adjustments	1,502	117	49	3,451	200	295	5,614
<b>Net cash provided (used) by operating activities</b>	<b>(6,467)</b>	<b>(492)</b>	<b>(341)</b>	<b>(47)</b>	<b>14</b>	<b>1,171</b>	<b>(6,162)</b>

(continued)

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

**CITY OF MINNEAPOLIS, MINNESOTA  
Statement F-3  
(Continued)  
(In Thousands)**

**For the fiscal year ended December 31, 1997**

	<b>Inter- governmental Services</b>	<b>Lands and Buildings</b>	<b>Paving Products</b>	<b>Permanent Improvement Equipment</b>	<b>Public Works Stores</b>	<b>Self-Insurance</b>	<b>Total</b>
<b>Cash flows from non-capital financing activities:</b>							
Interfund loans received	540	600	-	4,840	900	-	6,880
Advances received	980	-	1,745	-	-	767	3,492
Operating transfers from other funds	8,649	-	-	770	-	245	9,664
Advances paid	(767)	(65)	-	(2,110)	(805)	(1,250)	(4,997)
Principal paid on bonds	-	-	-	-	-	(580)	(580)
Interest paid on bonds	-	-	-	-	-	(172)	(172)
Operating transfers to other funds	(2,362)	(20)	(5)	(33)	(10)	-	(2,430)
Interest paid on interfund loans	(83)	(9)	-	(432)	(74)	-	(598)
<b>Net cash provided (used) by non-capital financing activities</b>	<b>6,957</b>	<b>506</b>	<b>1,740</b>	<b>3,035</b>	<b>11</b>	<b>(990)</b>	<b>11,259</b>
<b>Cash flows from capital financing activities:</b>							
Proceeds from bonds	-	-	-	2,480	-	-	2,480
Acquisition of fixed assets	(491)	(14)	(25)	(5,866)	(22)	(13)	(6,431)
Proceeds from sale of fixed assets	-	-	-	401	-	-	401
<b>Net cash provided (used) by capital financing activities</b>	<b>(491)</b>	<b>(14)</b>	<b>(25)</b>	<b>(2,985)</b>	<b>(22)</b>	<b>(13)</b>	<b>(3,550)</b>
Net increase (decrease) in cash and cash equivalents	(1)	-	1,374	3	3	168	1,547
Cash and cash equivalents, beginning of year	4	3	5	1	2	5	20
<b>Cash and cash equivalents, end of year</b>	<b>\$ 3</b>	<b>3</b>	<b>1,379</b>	<b>4</b>	<b>5</b>	<b>173</b>	<b>1,567</b>
<b>Non-cash capital and financing activities:</b>							
(Loss) on disposal of fixed assets							
Machinery and equipment	\$ -	(3)	(85)	-	(2)	-	(90)
Computer equipment	\$ -	-	-	-	-	(2)	(2)
Contributions from governmental funds	\$ 6	-	-	-	-	-	6