

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

CITY OF MINNEAPOLIS, MINNESOTA
Statement F-3

For the fiscal year ended December 31, 2001

(In Thousands)

	Engineering Materials and Testing	Inter- governmental Services	Property Services	Permanent Improvement Equipment	Public Works Stores	Self-Insurance	2001 Total	2000 Total
Cash flows from operating activities:								
Operating income (loss)	\$ (167)	\$ (15,663)	\$ 30	\$ (716)	\$ 267	\$ (2,272)	\$ (18,521)	\$ (33,799)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation	150	559	19	4,570	7	15	5,320	4,424
(Increase) decrease in accounts receivable	(90)	13	(38)	(84)	71	(8)	(136)	251
(Increase) decrease in due from other funds	(6)	(1,353)	(3)	(25)	-	(236)	(1,623)	-
(Increase) decrease in intergovernmental receivable	-	-	-	-	-	(182)	(182)	-
(Increase) decrease in inventories	(25)	-	-	(189)	268	-	54	265
(Increase) decrease in prepaid items	-	-	-	-	-	-	-	-
(Increase) decrease in contracts receivable	-	-	-	-	-	-	-	-
(Increase) decrease in properties held for resale	-	-	-	-	-	-	-	-
Increase (decrease) in salaries payable	5	45	42	(99)	1	33	27	356
Increase (decrease) in accounts payable	96	549	250	272	(102)	324	1,389	13
Increase (decrease) in intergovernmental payable	-	(4)	-	-	-	-	(4)	-
Increase (decrease) in due to other funds	-	3,250	1,300	8,675	846	8,200	22,271	4
Increase (decrease) in due to governmental units	-	-	-	1	-	-	1	-
Increase (decrease) in deferred revenue	-	-	-	(571)	-	-	(571)	683
Increase (decrease) in compensated absences payable	(5)	27	9	(11)	-	(3,487)	(3,467)	255
Increase (decrease) in unpaid claims payable	-	-	-	-	-	(4,039)	(4,039)	7,697
Increase (decrease) in interest payable	-	-	-	-	-	-	-	-
Increase (decrease) in current bonds payable	-	-	-	-	-	-	-	-
Damages/losses recovered	-	-	-	477	-	17	494	2,991
Other non-operating revenues	-	-	-	53	-	5,311	5,364	745
Total adjustments	125	3,086	1,579	13,069	1,091	5,948	24,898	17,684
Net cash provided (used) by operating activities	(42)	(12,577)	1,609	12,353	1,358	3,676	6,377	(16,115)

(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, 2001

	Engineering Materials and Testing	Inter- governmental Services	Property Services	Permanent Improvement Equipment	Public Works Stores	Self-Insurance	2001 Total	2000 Total
Cash flows from non-capital financing activities:								
Proceeds from bonds	-	-	-	-	-	-	-	8,800
Interfund loans received	1,286	-	-	-	-	-	1,286	24,791
Advance from other funds	-	-	-	-	-	-	-	-
Operating transfers from other funds	6	17,348	3	5,224	-	1,950	24,531	13,501
Operating transfers from component units	-	90	-	-	-	-	90	15,233
Principal paid on bonds	-	-	-	-	-	(745)	(745)	(576)
Interest paid on bonds	-	-	-	-	-	(303)	(303)	(189)
Amorization of bond premium	-	-	-	-	-	-	-	-
Operating transfers to other funds	(11)	(4,047)	(29)	(829)	(14)	-	(4,930)	(7,497)
Interfund loans paid	-	-	(1,545)	(16,700)	(1,286)	(4,210)	(23,741)	(32,861)
Interest paid on interfund loans	-	-	(17)	-	(43)	(338)	(398)	(1,146)
Net cash provided (used) by non-capital financing activities	1,281	13,391	(1,588)	(12,305)	(1,343)	(3,646)	(4,210)	20,056
Cash flows from capital and related financing activities:								
Proceeds from bonds	-	-	-	26,901	-	-	26,901	-
Principal paid on bonds	-	-	-	(20,170)	-	-	(20,170)	-
Interest paid on bonds	-	-	-	(828)	-	-	(828)	(819)
Proceeds from sale of fixed assets	-	14	-	358	-	-	372	356
Acquisition and construction of fixed assets	(268)	(840)	-	(6,277)	-	(16)	(7,401)	(3,625)
Net cash provided (used) by capital and related financing activities	(268)	(826)	-	(16)	-	(16)	(1,126)	(4,088)
Cash flows from investing activities:								
Interest	-	-	-	2	-	-	2	24
Net cash provided (used) by investing activities	-	-	-	2	-	-	2	24
Net increase (decrease) in cash and cash equivalents	971	(12)	21	34	15	14	1,043	(123)
Cash and cash equivalents, beginning of year	3	64	3	8	-	7	85	208
Cash and cash equivalents, end of year	\$ 974	\$ 52	\$ 24	\$ 42	\$ 15	\$ 21	\$ 1,128	\$ 85
Non-cash investing, capital and financing activities:								
(Loss) on disposal of fixed assets	\$ -	\$ (21)	\$ -	\$ (820)	\$ -	\$ -	\$ (841)	\$ (961)
Fixed assets constructed in capital projects funds	\$ -	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ 48	\$ -