

**ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS**

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

For the fiscal year ended December 31, 1999

(In Thousands)

	Community Development Agency	Municipal Parking	River Terminal	Sewer Rental	Solid Waste and Recycling	Water Works	Total
Cash flows from operating activities:							
Operating income (loss)	\$ 7,510	11,369	390	13,526	(429)	7,296	39,662
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	-	4,148	371	822	829	3,348	9,518
(Increase) decrease in accounts receivable	(369)	(297)	16	1,950	1,000	280	2,580
(Increase) decrease in special assessments receivable	-	32	-	26	1	(50)	9
(Increase) decrease in loans receivable	1,699	-	-	-	-	-	1,699
(Increase) decrease in interest receivable	27	-	-	-	-	-	27
(Increase) decrease in notes receivable	575	-	-	-	-	-	575
(Increase) decrease in capital lease receivable	1,629	-	-	-	-	-	1,629
(Increase) decrease in due from other funds	-	-	(349)	-	-	-	(349)
(Increase) decrease in inventories	-	-	-	-	50	(215)	(165)
(Increase) decrease in prepaid items	1	-	-	-	-	-	1
(Increase) decrease in contracts receivable	-	-	-	1,319	-	-	1,319
(Increase) decrease in properties held for resale	(458)	-	-	-	-	-	(458)
Increase (decrease) in salaries payable	1	15	-	64	30	45	155
Increase (decrease) in accounts payable	(599)	1,336	46	674	(137)	(326)	994
Increase (decrease) in intergovernmental payable	-	(2)	-	(7)	(34)	20	(23)
Increase (decrease) in due to other funds	4	-	-	-	-	-	4
Increase (decrease) in deposits held for others	(90)	41	-	68	1	(46)	(26)
Increase (decrease) in deferred revenue	1,315	(30)	(42)	(40)	(14)	29	1,218
Increase (decrease) in compensated absences payable	-	34	-	53	36	39	162
Special assessments	-	152	-	133	133	516	934
Other non-operating revenues	-	547	-	-	-	598	1,145
Other non-operating expenses	-	-	-	(111)	-	(775)	(886)
Total adjustments	3,735	5,976	42	4,951	1,895	3,463	20,062
Net cash provided (used) by operating activities	11,245	17,345	432	18,477	1,466	10,759	59,724

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

For the fiscal year ended December 31, 1999

	Community Development Agency	Municipal Parking	River Terminal	Sewer Rental	Solid Waste and Recycling	Water Works	Total
Cash flows from non-capital financing activities:							
Proceeds from revenue bonds	2,900	-	-	-	-	-	2,900
Proceeds from notes	3,841	-	-	-	-	-	3,841
Interfund loans received	-	2,000	-	-	-	4,400	6,400
Operating transfers from other funds	1,097	12,661	500	-	-	-	14,258
Interfund loans paid	-	(7,000)	-	(3,000)	(1,475)	(7,000)	(18,475)
Principal paid on bonds and notes	(13,833)	-	-	-	-	-	(13,833)
Interest paid on bonds and notes	(9,233)	-	-	-	-	-	(9,233)
Operating transfers to other funds	(1,175)	(11,289)	-	(2,963)	(160)	(2,750)	(18,337)
Interest paid on interfund loans	-	-	-	(3)	(4)	-	(7)
Net cash provided (used) by non-capital financing activities	(16,403)	(3,628)	500	(5,966)	(1,639)	(5,350)	(32,486)
Cash flows from capital and related financing activities:							
Proceeds from bonds	-	29,614	-	16,477	-	13,768	59,859
Contributions	-	-	-	-	-	562	562
Principal paid on bonds	-	(25,849)	(880)	(6,685)	-	(3,374)	(36,788)
Interest paid on bonds	-	(9,209)	(54)	(1,598)	-	(1,832)	(12,693)
Acquisition and construction of fixed assets	-	(10,453)	-	(19,040)	(851)	(18,184)	(48,528)
Bond issuance costs	-	(80)	-	-	-	-	(80)
Net cash provided (used) by capital and related financing activities	-	(15,977)	(934)	(10,846)	(851)	(9,060)	(37,668)
Cash flows from investing activities:							
Purchase of investments	(67,157)	-	-	-	-	-	(67,157)
Sale of investments	71,510	-	-	-	-	-	71,510
Interest	(100)	-	-	466	-	423	789
Net cash provided (used) by investing activities	4,253	-	-	466	-	423	5,142

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

For the fiscal year ended December 31, 1999

	Community Development Agency	Municipal Parking	River Terminal	Sewer Rental	Solid Waste and Recycling	Water Works	Total
Net increase (decrease) in cash and cash equivalents	(905)	(2,260)	(2)	2,131	(1,024)	(3,228)	(5,288)
Cash and cash equivalents, beginning of year	1,788	30,671	2	6,494	1,389	11,251	51,595
Cash and cash equivalents, end of year	\$ 883	28,411	-	8,625	365	8,023	46,307
Non-cash investing, capital and financing activities:							
(Loss) on disposal of fixed assets	\$ -	(1)	-	-	(7)	(5)	(13)
Fixed assets constructed in capital projects funds	\$ -	944	-	-	-	-	944