(...CONTINUED) CITY OF PLYMOUTH, MINNESOTA
OFFICIAL PUBLICATION
SUMMARY FINANCIAL REPORT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds						Governmental Acitivities - Internal Service Funds
	Water Sewer Utility	Ice Center	Water Resources	Solid Waste Management	Field House	Total	Total
CASH FLOWS FROM OPERATING ACTIVITIES:							
Receipts from customers or users	$17,002,279	$1,525,096	$3,197,550	$742,360	$337,408	$22,804,693	$12,064,815
Payments to suppliers	(9,603,546)	(781,423)	(1,126,508)	(949,499)	(100,706)	(12,561,682)	(3,836,974)
Payments to employees	(1,852,988)	(601,060)	(729,129)	(122,755)	(119,879)	(3,425,811)	(5,093,116)
Other operating revenue	23,272	19,431	2,689	(2,109)	(388)	42,895	16,321
Net cash flows from operating activities	5,569,017	162,044	1,344,602	(332,003)	116,435	6,860,095	3,151,046
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:							
Intergovernmental revenues	35,593	-	6,500	205,779	-	247,872	46,424
Contributions	-	12,957	-	-	-	12,957	142,085
Transfers in from other funds	-	30,699	-	-	-	30,699	510,565
Transfers out to other funds	(2,682,598)	(112,475)	(112,453)	-	(780,672)	(3,688,198)	(179,559)
Net cash flows from noncapital financing activities	(2,647,005)	(68,819)	(105,953)	205,779	(780,672)	(3,396,670)	519,515
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
Acquisition and construction of capital assets	(3,572,868)	(18,484)	(561,572)	(12,937)	-	(4,165,861)	(2,179,257)
Contributions	-	-	-	-	-	-	-
Special assessments for future construction	2,468,356	-	-	-	-	2,468,356	-
Proceeds from sale of capital assets	-	750	-	-	-	750	202,081
Principal paid on capital debt	(965,000)	-	-	-	-	(965,000)	-
Payment on advances from other funds	-	(272,717)	-	-	-	(272,717)	-
Interest paid on capital debt	(74,325)	(21,506)	-	-	-	(95,831)	-
Net cash flows from capital and related financing activities	(2,143,837)	(311,957)	(561,572)	(12,937)	-	(3,030,303)	(1,977,176)
CASH FLOWS FROM INVESTING ACTIVITIES:							
Investment earnings	480,425	23,332	38,224	23,623	37,625	603,229	523,512
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,258,600	(195,400)	715,301	(115,538)	(626,612)	1,036,351	2,216,897
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	19,112,502	959,107	2,761,192	1,503,770	1,689,697	26,026,268	33,118,621
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 20,371,102	$ 763,707	$ 3,476,493	$1,388,232	$ 1,063,085	$ 27,062,619	$ 35,335,518
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES:							
Operating income (loss)	$1,355,717	$(349,086)	$938,524	$(318,662)	$106,145	$1,732,638	$(848,990)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:							
Depreciation	3,768,603	473,349	481,429	4,893	63,745	4,792,019	1,746,223
Other revenue	23,272	19,431	2,689	(2,109)	(388)	42,895	16,321
Changes in assets, deferred outflows, liabilities, and deferred inflows:							
Accounts receivable	(193,083)	15,369	(46,205)	(22,375)	(33,491)	(279,785)	5,723
Special assessments receivable	(13,029)	-	(1,396)	(1,222)	-	(15,647)	-
Due from other funds	(8,278)	-	(2,900)	-	-	(11,178)	-
Due from other governments	(3,821)	-	-	-	-	(3,821)	(12,341)
Inventory	20,716	(446)	-	-	-	20,270	8,286
Prepaid expenses	470,562	(122)	(1,002)	1	(71)	469,368	261,522
Deferred outflows for pension plan deferments	-	-	-	-	-	-	9,673,752
Accounts payable	(59,276)	4,577	7,399	7,367	(576)	(40,509)	(16,345)
Due to other funds	426	3,389	-	-	-	3,815	1,673
Due to other governments	(15,219)	1,285	(33,930)	-	(377)	(48,241)	(1,726)
Accrued salaries payable	(1,743)	1,868	(6)	104	(447)	(224)	875
OPEB	-	-	-	-	-	-	211,743
Pension liability	-	-	-	-	-	-	(21,736,584)
Compensated absences payable	-	-	-	-	-	-	(92,680)
Unearned revenue	224,170	(7,570)	-	-	(18,105)	198,495	-
Deferred inflows for pension plan deferments	-	-	-	-	-	-	13,933,594
Total adjustments	4,213,300	511,130	406,078	(13,341)	10,290	5,127,457	4,000,036
Net cash flows from operating activities	$5,569,017	$162,044	$1,344,602	$(332,003)	$116,435	$6,860,095	$3,151,046
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:							
Contributions of capital assets from City funds	2,923,585	1,141,387	2,731,702	-	-	6,796,674	447,964
Contribution of capital asset from others	3,421,258	-	1,197,934	-	-	4,619,192	-
Trade-in values on capital asset purchases	-	-	-	-	-	-	66,882
Transfer of capital assets to other City funds	-	-			-	-	(146,985)
Increase (decrease) in capital assets from accounts and contracts payable	(1,838,287)	-	(170,434)	-	-	(2,008,721)	29,876

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