(...CONTINUED) CITY OF ROSEMOUNT
SUMMARY FINANCIAL REPORT

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds					
	Water	Sewer	Storm Water	Non-major Arena	Totals	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	$ 2,997,901	$ 2,022,302	$ 1,601,263	$ 470,345	$7,091,811	$ -
Cash paid to suppliers for goods and services	(756,601)	(1,464,783)	(302,143)	(204,601)	(2,728,128)	(360,047)
Cash paid for employees	(463,400)	(464,961)	(217,362)	(223,031)	(1,368,754)	-
Net Cash Flows From (Used by) Operating Activities	1,777,900	92,558	1,081,758	42,713	2,994,929	(360,047)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes	-	-	-	-	-	260,000
Repayment of advance to other funds	-	30,839	-	-	30,839	-
Repayment of advance from other funds	(9,070)	-	-	-	(9,070)	-
Repayment of advance to other governmental units	-	-	54,483	-	54,483	-
Transfers from other funds	-	217,314	56,000	130,000	403,314	-
Transfers to other funds	(844,233)	(73,316)	(609,846)	(3,500)	(1,530,895)	-
Net Cash Flows From (Used by) Noncapital Financing Activities	(853,303)	174,837	(499,363)	126,500	(1,051,329)	260,000
CASH FLOWS FROM INVESTING ACTIVITIES						
Marketable securities purchased	(4,492,651)	(1,845,121)	(3,242,377)	(270,000)	(9,850,149)	-
Marketable securities sold	2,756,613	1,454,123	2,354,627	-	6,565,363	-
Interest earnings	105,647	87,072	100,928	2,220	295,867	3,339
Net Cash Flows From (Used by) Investing Activities	(1,630,391)	(303,926)	(786,822)	(267,780)	(2,988,919)	3,339
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Debt retired	(270,000)	-	(175,000)	-	(445,000)	-
Interest paid	(47,648)	-	(5,192)	-	(52,840)	-
Acquisition and construction of capital assets	(97,315)	(67,310)	(119,996)	(114,253)	(398,874)	-
Contribution received for construction	30,107	107,888	56,788	-	194,783	-
Net Cash Flows From (Used by) Capital and Related Financing Activities	(384,856)	40,578	(243,400)	(114,253)	(701,931)	-
Net Increase (Decrease) in Cash and Cash Equivalents	(1,090,650)	4,047	(447,827)	(212,820)	(1,747,250)	(96,708)
CASH AND CASH EQUIVALENTS - Beginning of Year	3,255,434	653,099	476,536	469,733	4,854,802	271,532
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 2,164,784	$ 657,146	$ 28,709	$ 256,913	$ 3,107,552	$174,824
RECONCILIATION OF CASH AND CASH EQUIVALENTS						
Cash and Investments per Statement of Net Position	$ 10,130,881	$6,421,563	$ 6,897,231	$ 525,826	$23,975,501	$366,824
Less: Non Cash Equivalents	(7,966,097)	(5,764,417)	(6,868,522)	(268,913)	(20,867,949)	(192,000)
CASH AND CASH EQUIVALENTS PER STATEMENT OF CASH FLOWS	$ 2,164,784	$ 657,146	$ 28,709	$ 256,913	$ 3,107,552	$174,824
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES						
Operating income (loss)	$ 231,084	$ (970,774)	$ 33,356	$ (43,844)	$ (750,178)	(443,960)
Nonoperating income	769,291	259,995	388,931	-	1,418,217	-
Adjustments to Reconcile Operating (Loss) to Net Cash Flows From (Used by) Operating Activities						
Noncash items included in income						
Depreciation	815,812	925,119	752,701	57,692	2,551,324	-
Change in assets and liabilities						
Accounts receivable	(127,783)	(104,469)	(92,582)	(641)	(325,475)	-
Other receivables	-	-	-	29,927	29,927	-
Prepaid items	6,251	360	4,430	4,413	15,454	72,148
Accounts payable	92,452	(12,938)	(6,505)	(2,277)	70,732	11,765
Other current liabilities	(12,340)	(7,866)	1,345	(429)	(19,290)	-
Accrued liabilities	7,784	7,787	3,247	(3,433)	15,385	-
Pension related deferrals and liabilities	(4,651)	(4,656)	(3,165)	1,305	(11,167)	-
NET CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES	$ 1,777,900	$ 92,558	$ 1,081,758	$ 42,713	$ 2,994,929	$ (360,047)

NONCASH CAPITAL, INVESTING AND FINANCING ACTIVITIES

The Water Utility received contributed plant of $110,870 during the year. The Sewer Utility received contributed plant of $117,573 during the year. The Storm Water Utility received contributed plant of $156,804 during the year.

Construction in progress included in the Water Utility accounts payable was $24,883.

Unrealized loss on investments were $7,651 for the Water Utility, $10,121 for the Sewer Utility, $7,377 for the Storm Water Utility and $1,087 for the Arena for the year.

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