(...CONTINUED) CITY OF MOUND, MINNESOTA
SUMMARY FINANCIAL REPORT CONTINUED
STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds						
	609	601	602	670	675	680	
	Municipal Liquor	Water	Sewer	Nonmajor Recycling	Storm Water	HRA	Total
	2017	2017	2017	2017	2017	2017	2017
Cash Flows from Operating Activities							
Receipts from customers and users	$3,158,884	$2,074,542	$2,266,725	$183,458	$532,775	$9,825	$8,226,209
Other operating receipts	900	-	-	-	-	-	900
Payments to suppliers	(2,562,931)	(435,951)	(982,630)	(194,842)	(27,470)	(217,316)	(4,421,140)
Payments to employees	(324,885)	(235,272)	(238,314)	(4,264)	(451)	-	(803,186)
Net Cash Provided (Used) by Operating Activities	271,968	1,403,319	1,045,781	(15,648)	504,854	(207,491)	3,002,783
Cash Flows from Noncapital Financing Activities							
Receipt (Payment) of due to other funds	(87,196)	327,654	577,876	-	-	(650)	817,684
Transfers out	(130,266)	-	-	-	-	-	(130,266)
Net Cash Provided (Used) by Noncapital Financing Activities	(217,462)	327,654	577,876	-	-	(650)	687,418
Cash Flows from Capital Financing Activities							
Acquisition of capital assets	-	(1,499,612)	(1,545,293)	-	(477,094)	-	(3,521,999)
Proceeds from sale of capital assets	-	-	10,283	-	-	-	10,283
Interest paid on revenue bonds	-	(498,916)	(256,413)	-	(131,919)	-	(887,248)
Proceeds from capital grants	-	34,315	10,179	29,875	5,989	-	80,358
Principal paid on revenue bonds	-	(2,034,918)	(1,292,765)	-	(637,276)	-	(3,964,959)
Net Cash Provided (Used) by Capital Financing Activities	-	(3,999,131)	(3,074,009)	29,875	(1,240,300)	-	(8,283,565)
Cash Flows from Investing Activities							
Interest received on investments	1,595	6,861	3,635	601	699	-	13,391
Net Increase (Decrease) in Cash and Cash Equivalents	56,101	(2,261,297)	(1,446,717)	14,828	(734,747)	(208,141)	(4,579,973)
Cash and Cash Equivalents, January 1	237,907	2,261,297	1,446,717	158,707	749,296	208,141	5,062,065
Cash and Cash Equivalents, December 31	$294,008	$-	$-	$173,535	$14,549	$-	$482,092
Reconciliation to Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities							
Operating income (loss)	$235,805	$685,964	$473,743	$(19,057)	$208,312	$-	$1,584,767
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities							
Other income related to operations	900	-	1,722	-	-	-	2,622
Depreciation expense	36,991	760,538	619,277	-	207,515	-	1,624,321
(Increase) decrease in assets							
Accounts receivable	-	(11,695)	(46,071)	2,116	65,523	-	9,873
Due from other governments	-	(34,315)	(10,179)	-	(5,989)	9,825	(40,658)
Special assessments receivable	-	(499)	-	-	-	-	(499)
Inventory	(1,707)	(1,396)	-	-	-	-	(3,103)
Prepaid items	679	-	(9,141)	-	-	-	(8,462)
Increase (decrease) in liabilities							
Accounts payable	(6,657)	(1,438)	11,883	1,503	15,671	(217,316)	(196,354)
Accrued salaries payable	6,026	4,305	4,305	(123)	(393)	-	14,120
Due to other governments	(2,747)	88	(1,525)	-	14,215	-	10,031
Deposits payable	-	-	-	-	-	-	-
Compensated absences payable	2,678	1,767	1,767	(87)	-	-	6,125
Net Cash Provided (Used) by Operating Activities	$271,968	$1,403,319	$1,045,781	$(15,648)	$504,854	$(207,491)	$3,002,783
Noncash Capital and Related Financing Activities							
Acquisition of capital assets on account	$-	$621,990	$-	$-	$-	$-	$621,990
Disposal of capital assets	$-	$-	$-	$-	$-	$-	$-

The notes to the financial statements are an integral part of this statement.

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