(...CONTINUED) CITY OF BURNSVILLE
ANNUAL SUMMARY FINANCIAL REPORT

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Fund - Compensated Absences
	Water and Sewer	Storm Water	Ames Center	Other Enterprise Funds	Total	
Cash Flows from Operating Activities						
Receipts from customers and users	$15,444,016	$4,246,458	$1,498,013	$1,974,923	$23,163,410	$-
Receipts from interfund services provided	-	-	-	-	-	244,169
Payments to suppliers	(8,743,277)	(3,085,112)	(2,039,894)	(985,066)	(14,853,349)	-
Payments to employees	(3,494,405)	(881,880)	-	(799,146)	(5,175,431)	(133,851)
Net cash provided (used) by operating activities	3,206,334	279,466	(541,881)	190,711	3,134,630	110,318
Cash Flows from Noncapital Financing Activities						
Grants and host fees	122,431	138,308	436,021	161	696,921	-
Transfers in	-	-	904,642	13,000	917,642	
Transfers out	(435,620)	(268,022)	(644,842)	(10,000)	(1,358,484)	-
Interfund financing	-	-	(310,000)	-	(310,000)	-
Net cash provided (used) by noncapital financing activities	(313,189)	(129,714)	385,821	3,161	(53,921)	-
Cash Flows from Capital and Related Financing Activities						
Receipts from connection charges	149,434	61,407	-	-	210,841	-
Principal payment on notes receivable	380,000	-	-	-	380,000	-
Purchase or construction of capital assets	(6,195,228)	(1,927,329)	(18,884)	(49,062)	(8,190,503)	-
Principal payments on bonds payable	(2,060,220)	(342,089)	-	-	(2,402,309)	-
Proceeds from sale of bonds	9,009,407	-	-	-	9,009,407	-
Interest paid on bonds	(433,769)	(65,898)	-	-	(499,667)	-
Net cash provided (used) by capital and related financing activities	849,624	(2,273,909)	(18,884)	(49,062)	(1,492,231)	-
Cash Flows from Investing Activites						
Investment earnings	151,635	77,470	-	22,212	251,317	33,426
Net Increase (Decrease) in Cash and Cash Equivalents	3,894,404	(2,046,687)	(174,944)	167,022	1,839,795	143,744
Cash and Cash Equivalents						
Beginning	16,029,991	7,524,797	508,794	1,822,701	25,886,283	2,894,097
Ending	$19,924,395	$5,478,110	$333,850	$1,989,723	$27,726,078	$3,037,841
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating income (loss)	$(28,371)	$(183,522)	$(754,329)	$(276,921)	$(1,243,143)	$(195,417)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	2,696,682	1,376,664	556,439	453,047	5,082,832	-
(Increase) decrease in assets:						
Receivables	(88,759)	(4,885)	(339,521)	(33,730)	(466,895)	-
Due from other governments	87,291	-	-	-	87,291	-
Prepaids	-	-	(5,529)	-	(5,529)	-
(Increase) decrease in deferred outflows of resources:						
Pensions	291,109	64,691	-	129,383	485,183	-
(Decrease) increase in liabilities:						
Salaries and accrued compensated absences	18,183	698	-	4,992	23,873	305,735
Accounts payable	65,588	(136,112)	8,654	23,000	(38,870)	-
Contracts payable	408,029	(810,186)	(7,595)	(5,835)	(415,587)	-
Due to other governments	(5,914)	26,831	-	2,936	23,853	-
Customer deposits	8,823	25	-	3,320	12,168	-
Net pension liability	(324,823)	(72,182)	-	(144,367)	(541,372)	-
(Decrease) increase in deferred inflows of resources:						
Pensions	78,496	17,444	-	34,886	130,826	-
Net cash provided (used) by operating activities	$3,206,334	$279,466	$(541,881)	$190,711	$3,134,630	$110,318
Noncash investing, capital, and financing activities						
Capital assets contributed from other funds	$121,454	$29,167		$120,184	$270,805	
Capital assets contributed from others	$57,525	$57,525			$115,050	
(Loss) on disposal of capital assets	$(1,362)	$(2,382)			$(3,744)	

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