(...CONTINUED) CITY OF CRYSTAL
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
	Water	Sanitary Sewer	Storm Drainage	Street Lights	Recycling	Total	Self-Insurance
Cash Flows - Operating Activities							
Receipts from customers and users	$3,398,864	$2,295,048	$1,042,992	$194,941	$340,818	$7,272,663	$235,650
Payments to suppliers	(2,259,536)	(1,558,509)	(243,633)	(122,664)	(324,853)	(4,509,195)	(305,766)
Payments to employees	(375,394)	(373,108)	(193,684)	-	-	(942,186)	-
Net cash flows - operating activities	763,934	363,431	605,675	72,277	15,965	1,821,282	(70,116)
Cash Flows - Noncapital Financing Activities							
Transfer to other funds	(140,188)	(140,188)	(105,723)	(10,657)	(6,305)	(403,061)	-
Net cash flows - noncapital financing activities	(140,188)	(140,188)	(105,723)	(10,657)	(6,305)	(403,061)	-
Cash Flows - Capital and Related Financing Activities							
Change in advance to other funds	-	30,000	-	30,000	-	60,000	-
Change in due to other funds	(60,000)	-	-	-	-	(60,000)	-
Change in assessments receivable	(4,030)	-	-	-	-	(4,030)	-
Interest paid on debt	(9,600)	-	-	-	-	(9,600)	-
Proceeds from disposal of capital assets	9,964	-	-	-	-	9,964	-
Grants and contributions	-	-	145,460	-	-	145,460	-
Acquisition of capital assets	(52,353)	(470,343)	(241,202)	-	-	(763,898)	-
Net cash flows - capital and related financing activities	(116,019)	(440,343)	(95,742)	30,000	-	(622,104)	-
Cash Flows - Investing Activities							
Interest and dividends received	6,713	25,733	4,136	9,150	1,047	46,779	7,869
Net change in cash and cash equivalents	514,440	(191,367)	408,346	100,770	10,707	842,896	(62,247)
Cash and cash equivalents, January 1	438,599	2,312,443	379,568	387,731	109,314	3,627,655	960,549
Cash and cash equivalents, December 31	$953,039	$2,121,076	$787,914	$488,501	$120,021	$4,470,551	$898,302
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities							
Operating income (loss)	$434,195	$157,282	$264,996	$40,643	$15,397	$912,513	$71,236
Adjustments to reconcile operating income (loss) to net cash flows - operating activities							
Depreciation expense	226,375	164,987	344,985	32,217	-	768,564	-
Accounts receivable	27,768	(6,815)	(42,060)	(302)	568	(20,841)	-
Due from other governments	(23,727)	-	25,887	121	-	2,281	-
Inventory	424	20,905	(774)	-	-	20,555	-
Accounts payable	13,592	(281)	(1,042)	(402)	-	11,867	(140,362)
Due to other governmental units	57,251	147	81	-	-	57,479	(990)
Salaries payable	(1,059)	(1,059)	(530)	-	-	(2,648)	-
Deposits payable	850	-	-	-	-	850	-
OPEB payable	2,639	2,639	1,319	-	-	6,597	-
Pension related activity	23,245	23,245	11,622	-	-	58,112	-
Compensated absences payable	2,381	2,381	1,191	-	-	5,953	-
Total adjustments	329,739	206,149	340,679	31,634	568	908,769	(141,352)
Net cash flows -operating activities	$763,934	$363,431	$605,675	$72,277	$15,965	$1,821,282	$(70,116)
Noncash Capital and Related Financing Activities							
Capital assets contributed by other funds and developers	$404,159	$1,113,784	$933,260	$-	$-	$2,451,203	$-
Net income (loss) from joint venture	$277,161	$-	$-	$-	$-	$277,161	$-

Summary Financial Report
Revenues and Expenditures For General Operations
Governmental Funds
For the Year Ended December 31, 2017

	Total		Percent Increase
	2017	2016	(Decrease)
Revenues			
Property taxes	$10,569,176	$9,966,978	6.04 %
Special assessments	4,468,266	3,950,081	13.12
Licenses and permits	785,451	773,479	1.55
Intergovernmental	3,133,642	3,062,273	2.33
Charges for services	859,087	913,329	(5.94)
Fine and forteitures	359,917	322,009	11.77
Interest	259,657	245,865	5.61
Net increase in fair value of investments	-	59,015	(100.00)
Miscellaneous	354,302	1,046,909	(66.16)
Total Revenues	$20,789,498	$20,339,938	2.21 %
Per Capita	$910	$890	2.21 %
Expenditures			
Current			
General government	$2,639,028	$2,517,924	4.81 %
Public safety	6,589,235	6,143,480	7.26
Public works	1,455,074	2,077,476	(29.96)
Culture and recreation	2,379,532	2,240,202	6.22
Economic development	1,279,318	1,108,920	15.37
Debt service			
Principal	1,968,341	2,481,027	(20.66)
Interest and other charges	551,467	591,516	(6.77)
Capital outlay	9,829,622	7,124,563	37.97
Total Expenditures	$26,691,617	$24,285,108	9.91 %
Per Capita	$1,168	$1,063	9.91 %
Excess			
Other Financing Sources (Uses)			
Proceeds from sale of capital asset	$91,114	$122,359	(25.54) %
Bonds issued	4,665,000	3,330,000	40.09
Premium on bonds issued	273,843	99,664	174.77
Transfers in	1,944,997	673,132	188.95
Transfers out	(1,541,936)	(286,146)	N/A
Total other financing sources (uses)	$5,433,018	$3,939,009	37.93
			N/A
General Fund Balance - December 31	$34,388,573	$34,857,674	(1.35) %
Per Capita	$1,505	$1,525	(1.35) %

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