(...CONTINUED) CITY OF CRYSTAL SUMMARY FINANCIAL REPORT Statement of Cash Flows - Proprietary Funds For the year Ended December 31, 2017

Part	·	of the year Endet	a December of	, 2017				Govern-
Sample Part Sample Sam								mental Activities -
Sear Part								Internal Service Fund
Receipts from customers and users		Water				Recycling	Total	Self- Insurance
Payments to suppliers	Cash Flows - Operating Activities							
Payments to employees R75.394 873.108 193.884	Receipts from customers and users	\$3,398,864	\$2,295,048	\$1,042,992	\$194,941	\$340,818	\$7,272,663	\$235,650
Net cash flows - operating activities 763,934 363,431 605,675 72,277 15,965 1,821,282 70,0 Cash Flows - Noncepital Financing Activities 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188 744,0188	Payments to suppliers	(2,259,536)	(1,558,509)	(243,633)	(122,664)	(324,853)	(4,509,195)	(305,766)
Cash Flows - Noncapital Financing Activities (140,188)	Payments to employees	(375,394)	(373,108)	(193,684)		_	(942,186)	
Transfer to other funds 140,188 140,188 105,723 10,657 6,305 403,081 105,723 10,657 6,305 403,081 105,723 10,657 6,305 403,081 105,723 10,657 6,305 103,081 105,723 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,657 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,600 10,6	Net cash flows - operating activities	763,934	363,431	605,675	72,277	15,965	1,821,282	(70,116)
Name Cash flows - noncapital financing activities Cash Flows - Capital and Related Financing Activities Cash Flows - Capital assets Cash Flows - Capital and related financing activities Cash Flows - Capital and Cash equivalents, December 31 Cash Flows - Capital and Cash equivalents, December 31 Cash Flows - Capital and Cash equivalents, December 31 Cash Flows - Capital and Cash equivalents, December 31 Cash Flows - Capital and Cash equivalents, December 31 Cash Flows - Capital and Cash equivalents, December 31 Cash Flows - Capital and Cash equivalents, December 31 Cash Fl	Cash Flows - Noncapital Financing Activities							
Cash Flows - Capital and Related Financing Activities	Transfer to other funds	(140,188)	(140,188)	(105,723)	(10,657)	(6,305)	(403,061)	
Change in advance to other funds	Net cash flows - noncapital financing activities	(140,188)	(140,188)	(105,723)	(10,657)	(6,305)	(403,061)	-
Change in due to other funds	Cash Flows - Capital and Related Financing Activities							
Change in assessments receivable (4,030) - - - - - (9,000) 1 1 1 1 1 1 1 1 1	Change in advance to other funds	-	30,000	-	30,000	-	60,000	-
Interest paid on debt	Change in due to other funds	(60,000)	-	-	-	-	(60,000)	-
Proceeds from disposal of capital assets	Change in assessments receivable	(4,030)	-	-	-	-	(4,030)	-
Grants and contributions - 145,460 - 145,460 - 145,460 - 145,460 - - 145,460 - - 145,460 - - - - - 763,898 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Interest paid on debt	(9,600)	-	-	-	-	(9,600)	-
Acquisition of capital assets \$(52,353) \$(470,343) \$(241,202) \$ \$ \$ \$ \$ \$(52,104) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Proceeds from disposal of capital assets	9,964	_	-	-	-	9,964	-
Net cash flows - capital and related financing activities Cash Flows - Investing Activities September 1 September 2 Se	Grants and contributions	· -	_	145,460	-	-	145,460	_
Cash Flows-Investing Activities 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,	Acquisition of capital assets	(52,353)	(470,343)	(241,202)	-	-	(763,898)	-
Cash Flows - Investing Activities 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047 1,047	Net cash flows - capital and related financing activities	(116.019)	(440,343)	(95.742)	30.000	_	(622,104)	-
Net change in cash and cash equivalents	· · · · · · · · · · · · · · · · · · ·							
Net change in cash and cash equivalents	Interest and dividends received	6.713	25.733	4.136	9.150	1.047	46.779	7,869
Cash and cash equivalents, January 1 438,599 2,312,443 379,568 387,731 109,314 3,627,655 960, Cash and cash equivalents, December 31 \$953,039 \$2,121,076 \$787,914 \$488,501 \$120,021 \$4,470,551 \$898, Reconciliation of Operating Income (Loss) to Net Cash Flows-Operating activities \$343,4195 \$157,282 \$264,996 \$40,643 \$15,397 \$912,513 \$71, Adjustments to reconcile operating income (loss) to net cash flows-operating activities \$226,375 \$164,987 344,985 32,217 \$768,564 \$768,564 Accounts receivable 27,768 (6,815) (42,060) (302) 568 (20,841) Inventory 424 20,905 (774) \$1 \$2,281 Inventory 424 20,905 (774) \$1 \$2,263 Accounts payable 13,592 (281) (1,042) (402) \$1,1867 (140,3 Due to other governmental units 57,251 147 81 \$1 \$2,263 \$1,495 \$2,464 \$2,263 \$	Net change in cash and cash equivalents					10,707		(62,247)
Seas and cash equivalents, December 31 Seas Seas Seas Seas Seas Seas Seas Seas	·	,		,	,	,	,	960,549
Reconciliation of Operating Income (Loss) to Net Cash Flows								\$898,302
Operating income (loss) \$434,195 \$157,282 \$264,996 \$40,643 \$15,397 \$912,513 \$71. Adjustments to reconcile operating income (loss) to net cash flows-operating activities \$26,375 164,987 344,985 32,217 \$768,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564 \$86,564	Reconciliation of Operating Income (Loss) to Net Cash Flows -					• • • • • • • • • • • • • • • • • • • •	. ,	• • • • • • • • • • • • • • • • • • • •
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) - 2,281 Inventory 429,905 (774) - 2,281 Inventory 429,		\$434.195	\$157.282	\$264.996	\$40.643	\$15.397	\$912.513	\$71,236
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 (140,354) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10,525) (10	Adjustments to reconcile operating income (loss) to net cash flows -			,				. ,
Due from other governments (23,727) - 25,887 121 - 2,281 1	· · · · · · · · · · · · · · · · · · ·	226,375	164,987	344,985	32,217	_	768,564	_
Inventory 424 20,905 (774) - - 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555	·					568		-
Inventory 424 20,905 (774) - - 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 20,555 2	Due from other governments	(23.727)	-	25.887	`121	_	2.281	-
Accounts payable 13,592 (281) (1,042) (402) - 11,867 (140,507) Due to other governmental units 57,251 147 81 - - 57,479 (582) Salaries payable (1,059) (1,059) (530) - - (2,648) - Deposits payable 850 - - - - 850 - - - 850 - - - 6,597 - - 6,597 - - 6,597 - - - 6,597 - - - 6,597 - - - - 6,597 - - - - - - 6,597 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	· · · · · · · · · · · · · · · · · · ·	424	20,905	(774)	_	_	20,555	_
Due to other governmental units 57,251 147 81 - - 57,479 (5 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 (141,3) Net cash flows -operating activities \$763,934 \$363,431 \$605,675 \$72,277 \$15,965 \$1,821,282 \$(70,1) Noncash Capital and Related Financing Activities \$404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203 \$1,113,784 \$1,113,784 \$1,113,784 \$1,113,784 \$1,113,784 \$1,113,78	· ·	13,592	(281)	(1,042)	(402)	_	11,867	(140,362)
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 (141,3) Net cash flows -operating activities \$763,934 \$363,431 \$605,675 \$72,277 \$15,965 \$1,821,282 \$(70,1) Noncash Capital and Related Financing Activities \$404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203	· ·	57.251	147	81	. ,	_	57.479	(990)
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 (141,3) Net cash flows -operating activities \$763,934 \$363,431 \$605,675 \$72,277 \$15,965 \$1,821,282 \$(70,1) Noncash Capital and Related Financing Activities \$404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203	<u> </u>	,	(1.059)	(530)	_	_	,	-
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 (141,32) Net cash flows -operating activities \$763,934 \$363,431 \$605,675 \$72,277 \$15,965 \$1,821,282 \$(70,13) Noncash Capital and Related Financing Activities \$404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203	· ·	,	-	-	_	_	. , ,	_
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 (141,32) Net cash flows -operating activities \$763,934 \$363,431 \$605,675 \$72,277 \$15,965 \$1,821,282 \$(70,12) Noncash Capital and Related Financing Activities 2404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203			2,639	1.319	_	_		_
Compensated absences payable 2,381 2,381 1,191 - - 5,953 Total adjustments 329,739 206,149 340,679 31,634 568 908,769 (141,32) Net cash flows -operating activities \$763,934 \$363,431 \$605,675 \$72,277 \$15,965 \$1,821,282 \$(70,13) Noncash Capital and Related Financing Activities Capital assets contributed by other funds and developers \$404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203	, ,	,	,	,	_	_	,	_
Total adjustments 329,739 206,149 340,679 31,634 568 908,769 (141,53) Net cash flows -operating activities \$763,934 \$363,431 \$605,675 \$72,277 \$15,965 \$1,821,282 \$(70,13) 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 cash flows -operating activities \$763,934 \$363,431 \$605,675 \$72,277 \$15,965 \$1,821,282 \$(70,10) Noncash Capital and Related Financing Activities Capital assets contributed by other funds and developers \$404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203	· · · · · · · · · · · · · · · · · · ·				31 634	568		(141,352)
Noncash Capital and Related Financing Activities Capital assets contributed by other funds and developers \$404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203								\$(70,116)
Capital assets contributed by other funds and developers \$404,159 \$1,113,784 \$933,260 \$- \$- \$2,451,203	· ·	Ψ100,004	Ψ000,π01	ψοσο,στο	Ψ1.2,211	ψ10,000	Ψ1,021,202	Ψ(10,110)
	•	\$404 150	\$1 113 784	\$933 260	\$_	\$_	\$2 451 203	\$-
	Net income (loss) from joint venture	\$277,161	\$1,113,784	\$-	\$-	\$- \$-	\$277,161	\$-

\$277,161 \$- \$ Summary Financial Report Revenues and Expenditures For General Operations Governmental Funds For the Year Ended December 31, 2017

For the Year	Ended December 31, Tota		Doroont	
	1014	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)	
	Published in the		. ,	

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