

Clark County Washington
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2008

	Business-type Activities -- Enterprise Funds				Governmental Activities
	Major		Non Major		Internal Service Funds
	Sanitary Sewer	Clean Water	Solid Waste	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers - inflows	\$ 6,624,677	\$ 4,921,938	\$ 1,508,017	\$13,054,632	\$ 4,319,372
Receipts from customers - outflows	0	(234,298)	0	(234,298)	(1,078)
Receipts from interfund services provided-inflows	4,200	0	0	4,200	19,513,669
Payments to suppliers - inflows	0	0	0	0	101,381
Payments to suppliers - outflows	(4,431,093)	(1,841,958)	(1,986,399)	(8,259,450)	(16,382,242)
Payments to employees	(1,190,493)	(1,230,262)	(965,346)	(3,386,101)	(8,229,740)
Receipts from deferred revenue	0	198,764	0	198,764	0
Payments for interfund services used - outflows	(262,994)	(2,624,297)	(389,326)	(3,276,617)	(4,230,847)
Payments on claims and judgments - inflows	0	0	0	0	141,538
Miscellaneous receipts - inflows	1,065	0	984	2,049	179,962
Net cash provided (used) by operating activities	745,362	(810,113)	(1,832,070)	(1,896,821)	(4,587,985)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants received	0	126,236	938,098	1,064,334	0
Interest paid on operating activities	0	0	0	0	(1,624)
Intergovernmental revenues	0	0	0	0	10,000
Proceeds from line of credit	0	0	0	0	325,934
Transfers from other funds	0	0	0	0	8,606,358
Transfers to other funds	0	(95,000)	(3,990)	(98,990)	(1,195,685)
Net cash provided (used) by noncapital financing activities	0	31,236	934,108	965,344	7,744,983
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from capital grant	0	0	0	0	415,331
Capital contributions	21,317,414	0	0	21,317,414	477,315
Proceeds from capital debt	0	0	0	0	7,987,411
Purchases of capital assets	(19,804,708)	(1,601,262)	0	(21,405,970)	(9,334,264)
Proceeds from sales of capital assets	0	0	0	0	120,793
Principal paid on capital debt	(2,436,885)	0	0	(2,436,885)	(65,000)
Interest paid on capital debt	(1,134,680)	0	0	(1,134,680)	(257,709)
Net cash (used) by capital and related financing activities	(2,058,859)	(1,601,262)	0	(3,660,121)	(656,123)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest earnings	157,906	401,479	178,730	738,115	547,488
Net cash provided by investing activities	157,906	401,479	178,730	738,115	547,488
Net increase/(decrease) in cash and cash equivalents	(1,155,591)	(1,978,660)	(719,232)	(3,853,483)	3,048,363
Balances as of January 1	4,575,721	10,656,649	4,826,898	20,059,268	12,059,186
Balances as of December 31	\$ 3,420,130	\$ 8,677,989	\$ 4,107,666	\$16,205,785	\$ 15,107,549

See accompanying notes to the financial statements

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	<u>Business-type Activities -- Enterprise Funds</u>				<u>Governmental</u>	
	<u>Major</u>			<u>Non-Major</u>	<u>Activities</u>	
	<u>Sanitary</u>	<u>Clean</u>	<u>Water</u>	<u>Solid Waste</u>	<u>Totals</u>	<u>Internal</u>
	<u>Sewer</u>					<u>Service Funds</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	\$ 2,179,089	\$ (523,568)	\$ (4,122,892)	\$ (2,467,371)	\$ (10,327,975)	
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,702,073	73,260	34,276	1,809,609	2,372,772	
Miscellaneous receipts	1,065	0	984	2,049	179,962	
(Increase) decrease in accounts receivable	(283,845)	(309,298)	36,449	(556,694)	631,452	
(Increase) decrease in prepaid expense	0	0	0	0	(1,898)	
(Increase) decrease in due from other funds	4,200	0	0	4,200	41,560	
(Increase) decrease in due from other governments	9,061	75,000	(401,401)	(317,340)	1,278	
(Increase) decrease in inventory	0	0	0	0	(661,841)	
Increase (decrease) in accounts/warrants payables	(2,906,665)	(358,912)	2,582,407	(683,170)	2,543,739	
Increase (decrease) in due to other funds	(6,307)	(99)	(253)	(6,659)	46,049	
Increase (decrease) in due to other governments	(3,220)	369	541	(2,310)	(7,407)	
Increase (decrease) in accrued liabilities	23,026	14,587	14,253	51,866	525,306	
Increase (decrease) in deferred revenue	0	198,764	0	198,764	0	
Increase (decrease) in compensated absences	26,885	19,784	23,566	70,235	69,018	
Net cash provided (used) by financing activities	<u>\$ 745,362</u>	<u>\$ (810,113)</u>	<u>\$ (1,832,070)</u>	<u>\$ (1,896,821)</u>	<u>\$ (4,587,985)</u>	
Noncash investing, capital, and financing activities						
Contribution of capital assets	\$ 0	\$ 2,418,742	\$ 0	\$ 2,418,742	\$ 248,242	

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