

Clark County Washington
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2009

	Business-type Activities -- Enterprise Funds					Governmental Activities
	Major			Non Major		Internal Service Funds
	Sanitary Sewer	Clean Water	Water	Solid Waste	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers - inflows	\$ 7,058,067	\$ 4,675,150		\$ 1,911,104	\$ 13,644,321	\$ 980,191
Receipts from customers - outflows	0		0	0	0	(66,743)
Receipts from interfund services provided-inflows	0		0	0	0	19,093,465
Payments to suppliers - inflows	0		0	0	0	102,468
Payments to suppliers - outflows	(3,247,768)	(1,987,428)		(3,858,721)	(9,093,917)	(17,640,591)
Payments to employees	(1,278,633)	(1,432,571)		(1,057,277)	(3,768,481)	(8,428,856)
Receipts from deferred revenue	0	(95,088)		0	(95,088)	0
Payments for interfund services used - outflows	(277,748)	(2,240,239)		(433,317)	(2,951,304)	(3,957,439)
Payments on claims and judgments - inflows	0		0	0	0	109,674
Miscellaneous receipts - inflows	727	228		3,070	4,025	63,227
Net cash provided (used) by operating activities	<u>2,254,645</u>	<u>(1,079,948)</u>		<u>(3,435,141)</u>	<u>(2,260,444)</u>	<u>(9,744,604)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Operating grants received	0	365,291		643,213	1,008,504	0
Interest paid on operating activities	0	0		0	0	(28,052)
Intergovernmental revenues	0	0		0	0	454,764
Proceeds from line of credit	0	0		0	0	(439,703)
Advance from other governments	0	79,878		0	79,878	0
Transfers from other funds	0	387,000		0	387,000	8,916,334
Transfers to other funds	0	(216,155)		(103,848)	(320,003)	(883,787)
Net cash provided (used) by noncapital financing activities	<u>0</u>	<u>616,014</u>		<u>539,365</u>	<u>1,155,379</u>	<u>8,019,556</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from capital grant	0	0		0	0	20,874
Capital contributions	2,200,271	95,175		0	2,295,446	164,893
Purchases of capital assets	(2,571,026)	(1,478,789)		0	(4,049,815)	(1,605,706)
Proceeds from sales of capital assets	0	0		0	0	214,949
Principal paid on capital debt	(2,490,057)	0		0	(2,490,057)	(520,740)
Deposit from other government for bond payments	3,119,000	0		0	3,119,000	0
Interest paid on capital debt	(1,027,692)	0		0	(1,027,692)	(316,768)
Net cash (used) by capital and related financing activities	<u>(769,504)</u>	<u>(1,383,614)</u>		<u>0</u>	<u>(2,153,118)</u>	<u>(2,042,498)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest earnings	70,820	72,481		(14,085)	129,216	93,224
Net cash provided by investing activities	<u>70,820</u>	<u>72,481</u>		<u>(14,085)</u>	<u>129,216</u>	<u>93,224</u>
Net increase/(decrease) in cash and cash equivalents	1,555,961	(1,775,067)		(2,909,861)	(3,128,967)	(3,674,322)
Cash and cash equivalents on January 1	3,420,130	8,677,989		4,107,666	16,205,785	15,107,549
Cash and cash equivalents on December 31 (Includes \$3,119,000 in restricted cash investment in the Sewer Fund)	<u>\$ 4,976,091</u>	<u>\$ 6,902,922</u>		<u>\$ 1,197,805</u>	<u>\$ 13,076,818</u>	<u>\$ 11,433,227</u>

See accompanying notes to the financial statements

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Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	\$ 729,538	\$ (627,676)	\$ (840,909)	\$ (739,047)	\$ (9,277,300)	
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	2,006,145	22,516	36,355	2,065,016	2,312,408	
Miscellaneous receipts	727	228	3,070	4,025	63,227	
(Increase) decrease in accounts receivable	268,842	(145,066)	(7,254)	116,522	(678,300)	
(Increase) decrease in prepaid expense	0	0	0	0	(1,500)	
(Increase) decrease in due from other funds	0	0	(791)	(791)	341,688	
(Increase) decrease in due from other governments	0	(4,144)	279,756	275,612	(17,379)	
(Increase) decrease in inventory	0	0	0	0	107,521	
Increase (decrease) in accounts/warrants payables	(737,894)	(315,581)	(2,911,074)	(3,964,549)	(2,790,101)	
Increase (decrease) in due to other funds	(1,124)	2,134	1,206	2,216	68,176	
Increase (decrease) in due to other governments	114	(393)	(858)	(1,137)	(9)	
Increase (decrease) in accrued liabilities	(6,442)	25,832	(93)	19,297	119,061	
Increase (decrease) in deferred revenue	0	(95,088)	0	(95,088)	0	
Increase (decrease) in compensated absences	(5,261)	57,290	5,451	57,480	7,904	
Net cash provided (used) by financing activities	<u>\$ 2,254,645</u>	<u>\$ (1,079,948)</u>	<u>\$ (3,435,141)</u>	<u>\$ (2,260,444)</u>	<u>\$ (9,744,604)</u>	
Noncash investing, capital, and financing activities						
Contribution of capital assets	\$ 0	\$ 734,528	\$ 0	\$ 734,528	\$ 227,246	

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