

**Clark County Washington**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the year ended December 31, 2006

	Business-type Activities -- Enterprise Funds				Governmental Activities
	Major		Non Major		Internal Service Funds
	Sanitary Sewer	Clean Water	Solid Waste	Totals	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers - inflows	\$ 6,480,481	\$ 4,834,018	\$ 1,412,712	\$ 12,727,211	\$ 1,912,521
Receipts from interfund services provided-inflows	0	1,730	0	1,730	18,468,292
Receipts from interfund services provided-outflows	(538)	0	(104,753)	(105,291)	0
Payments to suppliers - inflows	0	0	0	0	11,620
Payments to suppliers - outflows	(1,651,098)	(493,596)	(1,275,191)	(3,419,885)	(15,368,726)
Payments to employees	(987,461)	(938,746)	(692,192)	(2,618,399)	(7,046,532)
Receipts from deferred revenue	0	151,000	0	151,000	0
Payments for interfund services used - outflows	(213,875)	(2,112,391)	(205,106)	(2,531,372)	(3,923,208)
Payments on claims and judgments - inflows	0	0	0	0	(265,000)
Miscellaneous receipts - inflows	1,068	1,403	8,991	11,462	1,242
Net cash provided (used) by operating activities	3,628,577	1,443,418	(855,539)	4,216,456	(6,209,791)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Operating grants received	0	0	691,184	691,184	0
Interest paid on operating activities	0	0	0	0	(15,635)
Payments to line of credit	0	0	0	0	(699,907)
Transfers from other funds	0	0	12,500	12,500	9,814,489
Transfers to other funds	0	(95,000)	(600,000)	(695,000)	(1,416,645)
Net cash provided (used) by noncapital financing activities	0	(95,000)	103,684	8,684	7,682,302
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from capital grant	0	0	0	0	557,946
Capital contributions	16,457,817	0	0	16,457,817	259,075
Purchases of capital assets	(16,173,048)	(558,044)	0	(16,731,092)	(3,998,892)
Proceeds from sales of capital assets	0	0	0	0	220,236
Principal paid on capital debt	(2,356,886)	0	0	(2,356,886)	(60,000)
Interest paid on capital debt	(1,357,053)	0	0	(1,357,053)	(23,196)
Net cash (used) by capital and related financing activities	(3,429,170)	(558,044)	0	(3,987,214)	(3,044,831)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest earnings	218,421	455,586	221,615	895,622	545,073
Net cash provided by investing activities	218,421	455,586	221,615	895,622	545,073
Net increase in cash and cash equivalents	417,828	1,245,960	(530,240)	1,133,548	(1,027,247)
Balances as of January 1	3,572,204	8,827,050	5,197,674	17,596,928	13,015,801
Balances as of December 31	<u>\$ 3,990,032</u>	<u>\$ 10,073,010</u>	<u>\$ 4,667,434</u>	<u>\$ 18,730,476</u>	<u>\$ 11,988,554</u>

See accompanying notes to the financial statements

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	<b>Business-type Activities -- Enterprise Funds</b>					<b>Governmental Activities</b>
	<b>Major</b>			<b>Non-Major</b>		<b>Internal Service Funds</b>
	<b>Sanitary Sewer</b>	<b>Clean Water</b>	<b>Water</b>	<b>Solid Waste</b>	<b>Totals</b>	
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>						
Operating income (loss)	\$ 3,410,393	\$ 1,078,933	\$ (672,265)	\$ 3,817,061	\$ (9,485,875)	
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	799,354	69,908	10,425	879,687	2,258,610	
Deferred revenue	0	151,000	0	151,000	0	
Miscellaneous receipts	1,068	1,403	8,991	11,462	1,242	
(Increase) decrease in accounts receivable	(733,673)	(59,147)	(14,168)	(806,988)	778,181	
(Increase) decrease in prepaid expense	(120)	0	0	(120)	5,520	
(Increase) decrease in due from other funds	(539)	1,730	(104,753)	(103,562)	(801,859)	
(Increase) decrease in due from other governments	440,904	19,764	(135,056)	325,612	263,459	
(Increase) decrease in inventory	0	0	0	0	274,201	
Increase (decrease) in accounts/warrants payables	(292,685)	225,720	(10,233)	(77,198)	624,020	
Increase (decrease) in due to other funds	(5,059)	(47,030)	56,614	4,525	177,430	
Increase (decrease) in due to other governments	743	1,207	85	2,035	5,181	
Increase (decrease) in accrued liabilities	4,125	309	5,844	10,278	(305,573)	
Increase (decrease) in compensated absences	4,066	(379)	(1,023)	2,664	(4,328)	
Net cash provided (used) by financing activities	<u>\$ 3,628,577</u>	<u>\$ 1,443,418</u>	<u>\$ (855,539)</u>	<u>\$ 4,216,456</u>	<u>\$ (6,209,791)</u>	
<b>Noncash investing, capital, and financing activities</b>						
Contribution of capital assets	\$ 0	\$ 1,197,778	\$ 0	\$ 1,197,778	\$ 696,694	

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