

Clark County Washington
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2007

	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	\$ 7,952,962	\$ 4,838,934		\$ 2,419,474	\$15,211,370	\$ 1,193,963
Receipts from interfund services provided-inflows	289	0		104,753	105,042	19,465,050
Payments to suppliers - inflows	1,427,944	0		0	1,427,944	(19,048)
Payments to suppliers - outflows	0	(260,226)		(1,716,831)	(1,977,057)	(18,674,832)
Payments to employees	(1,069,838)	(994,506)		(829,915)	(2,894,259)	(7,440,500)
Receipts from deferred revenue	0	107,621		0	107,621	0
Payments for interfund services used - outflows	(265,307)	(2,673,192)		(319,396)	(3,257,895)	(3,912,931)
Payments on claims and judgments - inflows	0	0		0	0	965,000
Miscellaneous receipts - inflows	49,860	400		1,831	52,091	97,754
Net cash provided (used) by operating activities	8,095,910	1,019,031		(340,084)	8,774,857	(8,325,544)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Operating grants received	0	158,679		264,683	423,362	0
Interest paid on operating activities	0	0		0	0	(1,239)
Intergovernmental revenues	0	0		0	0	7,718
Proceeds from line of credit	0	0		0	0	113,769
Transfers from other funds	0	0		0	0	10,178,821
Transfers to other funds	0	(95,000)		(3,990)	(98,990)	(1,429,257)
Net cash provided (used) by noncapital financing activities	0	63,679		260,693	324,372	8,869,812
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from capital grant	0	0		0	0	141,160
Capital contributions	20,388,902	0		0	20,388,902	175,424
Purchases of capital assets	(24,355,878)	(1,056,707)		0	(25,412,585)	(1,369,263)
Proceeds from sales of capital assets	0	0		0	0	91,244
Principal paid on capital debt	(2,336,885)	0		0	(2,336,885)	(65,000)
Interest paid on capital debt	(1,321,885)	0		0	(1,321,885)	(34,594)
Net cash (used) by capital and related financing activities	(7,625,746)	(1,056,707)		0	(8,682,453)	(1,061,029)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest earnings	115,525	557,636		238,855	912,016	587,393
Net cash provided by investing activities	115,525	557,636		238,855	912,016	587,393
Net increase in cash and cash equivalents	585,689	583,639		159,464	1,328,792	70,632
Balances as of January 1	3,990,032	10,073,010		4,667,434	18,730,476	11,988,554
Balances as of December 31	\$ 4,575,721	\$ 10,656,649		\$ 4,826,898	\$ 20,059,268	\$ 12,059,186

See accompanying notes to the financial statements

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	Sanitary Sewer	Clean Water	Water	Solid Waste	Totals	
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	\$ 2,624,381	\$ 321,677	\$ (1,028,771)	\$ 1,917,287	\$ (10,122,263)	
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,585,281	73,764	30,119	1,689,164	2,575,699	
Miscellaneous expenses	0	0	0	0	5,073	
Miscellaneous receipts	49,860	400	1,831	52,091	97,754	
(Increase) decrease in accounts receivable	742,265	25,536	130,760	898,561	(504,154)	
(Increase) decrease in prepaid expense	150	0	0	150	728	
(Increase) decrease in due from other funds	289	0	104,753	105,042	(361,393)	
(Increase) decrease in due from other governments	(9,061)	(75,000)	176,109	92,048	182,366	
(Increase) decrease in inventory	0	0	0	0	(566,662)	
Increase (decrease) in accounts/warrants payables	3,001,541	541,008	308,451	3,851,000	(532,585)	
Increase (decrease) in due to other funds	2,334	(2,094)	(81,255)	(81,015)	(150,241)	
Increase (decrease) in due to other governments	2,614	(1,239)	157	1,532	4,474	
Increase (decrease) in accrued liabilities	87,606	10,067	4,005	101,678	1,005,404	
Increase (decrease) in deferred revenue	0	107,621	0	107,621	0	
Increase (decrease) in compensated absences	8,650	17,291	13,757	39,698	40,256	
Net cash provided (used) by financing activities	<u>\$ 8,095,910</u>	<u>\$ 1,019,031</u>	<u>\$ (340,084)</u>	<u>\$ 8,774,857</u>	<u>\$ (8,325,544)</u>	
Noncash investing, capital, and financing activities						
Contribution of capital assets	\$ 3,218,689	\$ 4,965,301	\$ 0	\$ 8,183,990	\$ 325,708	

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