

Clark County Washington
Statement of Revenues, Expenses and Changes in Fund Net Assets
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	Solid Waste	Total	
OPERATING REVENUES					
Charges for services:					
Sewer charges pledged as security					
for revenue bonds	\$ 3,576,321	\$ 0	\$ 0	\$ 3,576,321	\$ 0
Other charges for services	3,212,904	4,781,403	1,638,602	9,632,909	9,736,129
Contributions from participants	0	0	0	0	10,624,775
Miscellaneous	0	42,957	0	42,957	0
Total operating revenues	<u>6,789,225</u>	<u>4,824,360</u>	<u>1,638,602</u>	<u>13,252,187</u>	<u>20,360,904</u>
OPERATING EXPENSES					
Personal services	1,273,372	1,515,693	1,062,635	3,851,700	8,382,286
Contractual services	1,095,518	1,318,464	847,480	3,261,462	7,623,867
Other supplies and expenses	718,034	2,479,131	532,158	3,729,323	11,319,643
Intergovernmental	966,618	116,232	883	1,083,733	0
Depreciation	2,006,145	22,516	36,355	2,065,016	2,312,408
Total operating expenses	<u>6,059,687</u>	<u>5,452,036</u>	<u>2,479,511</u>	<u>13,991,234</u>	<u>29,638,204</u>
Operating income (loss)	<u>729,538</u>	<u>(627,676)</u>	<u>(840,909)</u>	<u>(739,047)</u>	<u>(9,277,300)</u>
NONOPERATING REVENUES (EXPENSES)					
Interest and investment revenue	70,820	72,481	(14,085)	129,216	93,224
Operating grant revenue	0	365,291	643,213	1,008,504	0
Miscellaneous revenue	727	228	3,070	4,025	63,227
Intergovernmental revenue	0	0	0	0	475,638
Bond Premium Amortization	32,620	0	0	32,620	0
Gain/(loss) on disposition of capital assets	(1,094)	(661,406)	0	(662,500)	(21,768)
Interest expense	(1,024,245)	0	0	(1,024,245)	(344,818)
Total non-operating revenues (expenses)	<u>(921,172)</u>	<u>(223,406)</u>	<u>632,198</u>	<u>(512,380)</u>	<u>265,503</u>
Income (loss) before contributions and transfers	<u>(191,634)</u>	<u>(851,082)</u>	<u>(208,711)</u>	<u>(1,251,427)</u>	<u>(9,011,797)</u>
Capital contributions	2,200,271	829,703	0	3,029,974	392,139
Transfers in	0	387,000	0	387,000	8,916,334
Transfers out	0	(216,155)	(103,848)	(320,003)	(883,787)
Change in net assets	<u>2,008,637</u>	<u>149,466</u>	<u>(312,559)</u>	<u>1,845,544</u>	<u>(587,111)</u>
Net assets as of January 1	115,088,525	94,635,033	2,136,028	211,859,586	22,346,682
Prior period adjustments	<u>0</u>	<u>(1,193,434)</u>	<u>0</u>	<u>(1,193,434)</u>	<u>0</u>
Net assets as of January 1- restated	115,088,525	93,441,599	2,136,028	210,666,152	22,346,682
Net assets as of December 31	<u>\$ 117,097,162</u>	<u>\$ 93,591,065</u>	<u>\$ 1,823,469</u>	<u>\$ 212,511,696</u>	<u>\$ 21,759,571</u>

See accompanying notes to the financial statements