

CITY OF VANCOUVER
STATEMENT OF NET POSITION
December 31, 2021

	Primary Government				Vancouver Downtown Redevelopment Authority	Vancouver Public Facilities District
	Governmental Activities	Business-type Activities	Total Primary Government			
ASSETS						
Cash and cash equivalents	\$ 401,950,800	\$ 133,721,791	\$ 535,672,591	\$ 91,972	\$ 187,626	
Cash with fiscal/escrow agents	-	-	-	6,470,106	-	
Restricted assets						
Accrued interest receivable	-	7,290	7,290	-	-	
Cash with fiscal/escrow agent	-	14,741,717	14,741,717	5,900,145	-	
Receivables (net of allowance for uncollectible accounts)	43,749,213	25,126,055	68,875,268	2,644,096	387,959	
Inventories	539,544	878,432	1,417,976	43,205	-	
Prepaid items	257,972	-	257,972	187,116	-	
Internal Balances	318,796	-	318,796	-	-	
Due from other governmental units	1,491,549	725,904	2,217,453	-	475,055	
Noncurrent capital assets held for resale	634,506	2,455,839	3,090,345	-	-	
Net pension asset	125,792,824	16,733,833	142,526,657	-	-	
Capital assets (net of accumulated depreciation)						
Land & land improvements	131,776,948	40,193,431	171,970,379	-	8,603,691	
Capital artwork	96,920	-	96,920	-	-	
Easements	9,319,599	18,586,838	27,906,437	-	-	
Buildings	93,764,330	17,198,314	110,962,644	29,906,825	-	
Machinery and equipment	26,721,746	2,215,064	28,936,810	1,747,967	-	
Infrastructure	431,490,774	344,680,795	776,171,569	-	-	
Intangible assets	6,396,877	447,793	6,844,670	-	-	
Construction work in progress	18,946,250	39,482,202	58,428,452	79,480	-	
Total assets	1,293,248,648	657,195,298	1,950,443,946	47,070,912	4,654,331	
DEFERRED OUTFLOWS OF RESOURCES						
Related to unamortized loss on refunding	759,203	-	759,203	834,507	-	
Related to pensions	10,521,806	2,209,006	12,730,812	-	-	
Related to asset retirement obligations	71,695	1,066,980	1,138,675	-	-	
Total deferred outflows of resources	11,352,704	3,275,986	14,628,690	834,507	-	
LIABILITIES						
Liab_ Internal Balances	-	653,609	653,609	-	-	
Accounts payable and other current liabilities	14,381,995	10,091,710	24,473,705	1,167,778	-	
Due to other governmental units	263,934	-	263,934	-	-	
Accrued interest payable	147,257	7,274	154,531	1,115,481	-	
Unearned revenue	21,206,856	29,668	21,236,524	744,103	-	
Custodial accounts	272,716	80,395	353,111	-	-	
Noncurrent liabilities						
Net Pension Liability due in more than one year	2,583,909	1,597,096	4,181,005	-	-	
Total OPEB liabilities due in one year	1,640,288	-	1,640,288	-	-	
Total OPEB liabilities due in more than one year	44,906,257	-	44,906,257	-	-	
Asset retirement obligations	450,000	2,468,200	2,918,200	-	-	
Due within one year	34,377,807	3,179,260	37,557,067	2,224,304	-	
Due in more than one year	68,112,711	3,297,485	71,410,196	54,196,589	1,043,258	
Total liabilities	188,343,730	21,404,697	209,748,427	59,448,255	1,043,258	
DEFERRED INFLOWS OF RESOURCES						
Amounts related to pension	73,770,332	17,366,739	91,137,071	-	-	
Total deferred inflows of resources	73,770,332	17,366,739	91,137,071	-	-	
NET POSITION						
Net investment in capital assets	634,753,811	459,554,437	1,094,308,248	(19,581,886)	3,603,691	
Restricted for						
Capital purposes	46,480,434	13,909,347	60,389,781	1,081,689	-	
Culture & recreation	12,008,756	-	12,008,756	-	-	
Debt service	53,480	-	53,480	4,818,456	-	
Economic environment	38,829,627	-	38,829,627	-	-	
Grants	139,160	-	139,160	-	-	
Pension and OPEB	145,168,378	-	145,168,378	-	-	
Security of persons & property	2,688,238	-	2,688,238	-	-	
Unrestricted	162,365,406	148,236,064	310,601,470	2,138,905	7,382	
Total net position	\$ 1,042,487,290	\$ 621,699,848	\$ 1,664,187,138	\$ (11,542,836)	\$ 3,611,073	

The notes to the financial statements are an integral part of this statement



CITY OF VANCOUVER
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services, Fees, Fines and Forfeitures	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	Vancouver Downtown Redevelopment Authority	Vancouver Public Facilities District
PRIMARY GOVERNMENT									
Governmental Activities:									
General government	\$ 85,520,514	\$ 75,186,686	\$ 6,066,101	\$ (664,931)	\$ (4,932,658)	\$ -	\$ (4,932,658)	\$ -	\$ -
Security/persons & property	83,451,474	4,419,091	4,580,002	151,181	(74,301,200)	-	(74,301,200)	-	-
Physical environment	(277,394)	1,393,093	-	-	1,670,487	-	1,670,487	-	-
Transportation	27,249,577	4,783,292	3,932,334	9,212,219	(9,321,732)	-	(9,321,732)	-	-
Social Services	1,230,294	-	-	-	(1,230,294)	-	(1,230,294)	-	-
Economic environment	21,894,554	2,085,659	3,482,324	-	(16,326,571)	-	(16,326,571)	-	-
Intergovernmental facilities	8,442,912	8,440,630	-	-	(2,282)	-	(2,282)	-	-
Culture and recreation	6,855,612	901,750	458,849	(2,747,039)	(8,242,052)	-	(8,242,052)	-	-
Interest/fiscal charges	1,029,095	-	-	-	(1,029,095)	-	(1,029,095)	-	-
Total governmental activities	235,396,638	97,210,201	18,519,610	5,951,430	(113,715,397)	-	(113,715,397)	-	-
Business-type Activities:									
Water/Sewer	103,420,707	124,958,095	834,263	21,481,629	-	43,853,280	43,853,280	-	-
Parking	1,060,159	3,913,125	-	(13,721)	-	2,839,245	2,839,245	-	-
Airport	715,380	705,822	91,179	409,480	-	491,101	491,101	-	-
Building Inspection	5,687,329	10,324,255	3,575	(26,486)	-	4,614,015	4,614,015	-	-
Solid Waste	1,739,039	2,117,578	49,700	(3,697)	-	424,542	424,542	-	-
Tennis Center	1,322,337	1,169,148	(44,556)	-	-	(197,745)	(197,745)	-	-
Total business-type activities	113,944,951	143,188,023	934,161	21,847,205	-	52,024,438	52,024,438	-	-
Total Primary Government	\$ 349,341,589	\$ 240,398,224	\$ 19,453,771	\$ 27,798,635	(113,715,397)	52,024,438	(61,690,959)	-	-
COMPONENT UNITS									
Downtown Redevelopment Authority	14,985,332	13,147,585	-	-	-	-	-	(1,837,747)	-
Public Facilities District	2,163,065	-	-	-	-	-	-	-	(2,163,065)
Total Component Units	\$ 17,148,397	\$ 13,147,585	\$ -	\$ -	-	-	-	(1,837,747)	(2,163,065)
General Revenues:									
Taxes:									
Property Taxes Levied for General Purposes					57,872,887	-	57,872,887	-	-
Sales and Use Taxes					68,378,343	-	68,378,343	3,367,706	2,164,478
B&O Taxes					58,139,604	-	58,139,604	-	-
Excise, Lodging and Other Taxes					20,336,603	-	20,336,603	-	-
Unrestricted Investment Earnings (loss)					5,812	(53,342)	(47,530)	1,139	(578)
Miscellaneous					-	442,204	442,204	-	-
Special Item - Gain on extinguishment of debt					-	-	-	107,813	-
Extraordinary Item - Bankruptcy settlement					-	-	-	5,638	-
Transfers					112,309	(112,309)	-	-	-
Total General Revenues, Special Items, Extraordinary Items and Transfers					204,845,558	276,553	205,122,111	3,482,296	2,163,900
Change in Net Position					91,130,161	52,300,991	143,431,152	1,644,549	835
Net Position - Beginning					950,062,129	569,398,857	1,519,460,986	(13,187,386)	3,610,238
Prior period adjustment					1,295,000	-	1,295,000	-	-
Net Position - Ending					\$ 1,042,487,290	\$ 621,699,848	\$ 1,664,187,138	\$ (11,542,837)	\$ 3,611,073



CITY OF VANCOUVER
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021

	Major Funds				
	Consolidated General Fund	Consolidated Fire Fund	Consolidated Street Fund	Consolidated Capital Improvement Fund	Consolidated Parks Impact Fees
ASSETS					
Cash and cash equivalents	\$ 131,770,211	\$ 12,907,633	\$ 22,671,951	\$ 54,487,363	\$ 12,834,939
Receivables (net)					
Taxes/assessments	15,524,028	-	1,228,355	-	-
Accounts	1,100,894	5,613,344	367,756	301,414	-
Interest	64,932	6,414	11,243	26,969	6,370
Notes	-	-	-	-	-
Due from other funds	3,324,231	251,941	121,142	1,747,375	-
Due from interfund advances	3,050,041	-	-	-	-
Due from other governmental units	588,475	95,393	-	122,275	-
Prepaid items	157,972	-	-	-	-
Inventory	774	-	-	-	-
Total assets	<u>155,581,558</u>	<u>18,874,725</u>	<u>24,400,447</u>	<u>56,685,396</u>	<u>12,841,309</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total deferred outflows of resources	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 155,581,558</u>	<u>\$ 18,874,725</u>	<u>\$ 24,400,447</u>	<u>\$ 56,685,396</u>	<u>\$ 12,841,309</u>
LIABILITIES					
Accounts payable	\$ 2,325,038	\$ 92,419	\$ 900,414	\$ 2,207,682	\$ -
Due to other funds	2,645,894	1,570,847	704,985	562,105	18,578
Due to interfund advances	-	-	-	-	813,975
Due to other governmental units	-	19,414	-	-	-
Accrued interest payable	-	-	-	-	-
Accrued liabilities	3,306,725	824,089	153,529	-	-
Custodial accounts	194,283	512	1,189	-	-
Unearned revenue	598,646	69,444	-	5,047,608	-
Total liabilities	<u>9,070,586</u>	<u>2,576,725</u>	<u>1,760,117</u>	<u>7,817,395</u>	<u>832,553</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	552,994	-	-	-	-
Unavailable revenue-grants and other	542,496	148,408	83,193	301,414	-
Total deferred inflows of resources	<u>1,095,490</u>	<u>148,408</u>	<u>83,193</u>	<u>301,414</u>	<u>-</u>
FUND BALANCES					
Nonspendable	708,787	-	-	-	-
Restricted	19,514,714	-	1,600,000	-	12,008,756
Committed	19,162,981	14,556,504	7,128,821	2,939,102	-
Assigned	1,277,668	1,593,088	13,828,316	45,627,485	-
Unassigned	104,751,332	-	-	-	-
Total fund balances	<u>145,415,482</u>	<u>16,149,592</u>	<u>22,557,137</u>	<u>48,566,587</u>	<u>12,008,756</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 155,581,558</u>	<u>\$ 18,874,725</u>	<u>\$ 24,400,447</u>	<u>\$ 56,685,396</u>	<u>\$ 12,841,309</u>

CITY OF VANCOUVER
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021



	Major Funds			
	American Rescue Plan Act	General Obligation Debt	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 16,518,828	\$ -	\$ 86,568,536	\$ 337,759,461
Receivables (net)				
Taxes/assessments	-	-	3,140,844	19,893,227
Accounts	-	-	1,177,351	8,560,759
Interest	8,189	-	42,943	167,060
Notes	-	-	14,973,321	14,973,321
Due from other funds	-	-	915,547	6,360,236
Due from interfund advances	-	-	-	3,050,041
Due from other governmental units	-	-	421,382	1,227,525
Prepaid items	-	-	-	157,972
Inventory	-	-	-	774
Total assets	<u>16,527,017</u>	<u>-</u>	<u>107,239,924</u>	<u>392,150,376</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 16,527,017</u>	<u>\$ -</u>	<u>\$ 107,239,924</u>	<u>\$ 392,150,376</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 2,118,538	\$ 7,644,091
Due to other funds	1,117,035	-	780,034	7,399,478
Due to interfund advances	-	-	2,500,000	3,313,975
Due to other governmental units	-	-	311,389	330,803
Accrued interest payable	-	-	167	167
Accrued liabilities	-	-	20,477	4,304,820
Custodial accounts	-	-	72,725	268,709
Unearned revenue	15,450,899	-	23,108	21,189,705
Total liabilities	<u>16,567,934</u>	<u>-</u>	<u>5,826,438</u>	<u>44,451,748</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	-	-	62,595	615,589
Unavailable revenue-grants and other	-	-	98,934	1,174,445
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>161,529</u>	<u>1,790,034</u>
FUND BALANCES				
Nonspendable	-	-	-	708,787
Restricted	-	-	86,091,779	119,215,249
Committed	-	-	3,807,540	47,594,948
Assigned	16,355	-	11,354,461	73,697,373
Unassigned	(57,272)	-	(1,823)	104,692,237
Total fund balances	<u>(40,917)</u>	<u>-</u>	<u>101,251,957</u>	<u>345,908,594</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 16,527,017</u>	<u>\$ -</u>	<u>\$ 107,239,924</u>	<u>\$ 392,150,376</u>

The notes to the financial statements are an integral part of this statement

CITY OF VANCOUVER

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE GOVERNMENT WIDE STATEMENT OF NET POSITION

December 31, 2021

Fund Balance - Total Governmental Funds
Fund Balance - Total Internal Service Funds

○ \$ 345,908,592
 ○ \$ 76,327,118

Amounts reported for governmental activities in the statement of net position are different because the following activities are not current financial resources or uses. These balances are added to the statements, removed or adjusted as noted below.

Increase (Decrease) of Reported Assets, Liabilities and Deferred Balances	Effect to Governmental Fund Balance
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Amounts for Assets reported, changed due to:

The addition of long-lived capital assets, net of accumulated depreciation.	695,795,992	Increase
The addition of net pension assets which represent the fair value of pension assets is greater than the present value of pension benefits to be paid. Local governments report a net pension liability or asset, deferred outflows and deferred inflows for their share of the Washington State pension plans amounts, measured as of June 30.		
Police single employer plan	2,570,210	Increase
Fire single employer plan	8,533,338	Increase
Multi-employer plans	103,779,150	Increase
The remaining amounts due from other funds for interfund payments related to capital assets	4,019	Increase

Amounts for Deferred Outflows reported, changed due to:

The addition of the unamortized loss on debt refunding which will be amortized as an interest expense. Noncurrent liability amounts, such as long-lived debt are excluded from the current resources measurement.	114,886,717	
The addition of net pension deferred outflows. Local governments report a net pension liability or asset, deferred outflows and deferred inflows for their share of the Washington State pension plans amounts, measured as of June 30. Additionally, deferred outflows represent the City's contributions subsequent to the pension plan measurement date and up to the end of the City's reporting period, December 31.	759,203	Increase
	9,081,578	Increase

Amounts for Liabilities reported, changed due to:

The addition of long-lived liabilities (payables), including the portion due within one year after yearend.		
GO Bonds	○ 44,151,500	Decrease
Issuance Premium/discount	○ 1,519,842	Decrease
Governmental loans	○ 4,719,649	Decrease
Impact Fee Credit	○ 19,419,042	Decrease
Capital Lease Payable	○ 10,775,888	Decrease
Accrued Interest Payable	147,092	Decrease
The addition of net pension liabilities which represent the fair value of pension assets that are less than the present value of pension benefits to be paid. Local governments report a net pension liability or asset, deferred outflows and deferred inflows for their share of the Washington State pension plans amounts, measured as of June 30.	○ 1,542,635	Decrease
The addition of OPEB liabilities which represent the fair value of OPEB assets that are less than the present value of OPEB benefits to be paid. These liabilities are related to the single employer plans.	○ 46,546,545	Decrease
The addition of compensated absence liabilities which represent the future potential cost of paying employees' accrued leave hours.	○ 0,743,404	Decrease
The remaining amounts due to other funds for interfund payments related to capital assets	48,784	Decrease

Amounts for Deferred Inflows reported, changed due to:

The removal of unavailable revenue. Under the current resources approach, accounts receivable that will be received more than 60 days beyond yearend are considered earned but not available as a liquid resource. Therefore the receivable recorded is offset with a deferred inflow for unavailable revenue. For full accrual reporting the unavailable revenue is converted to revenue.	(1,790,034)	Increase
The addition of net pension deferred inflows. Local governments report a net pension liability or asset, deferred outflows and deferred inflows for their share of the Washington State pension plans amounts, measured as of June 30.	62,447,563	Decrease

Eliminations:

When reported separately, City funds can have payables and receivables to other City funds. When those funds are rolled together to be presented as governmental activities the activity between them must be removed. This will not result in a net change to the fund balance.		
Remove due to other funds between governmental and internal service funds	(8,222,245)	
Remove due from other funds between governmental and internal service funds	(8,222,245)	No net effect
Remove advances receivable between governmental funds	(3,050,041)	
Remove advances payable between governmental funds	(3,050,041)	No net effect

Total net position of government-wide governmental activities

\$ 1,042,487,290



CITY OF VANCOUVER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	Major Funds				
	Consolidated General Fund	Consolidated Fire Fund	Consolidated Street Fund	Consolidated Capital Improvement Fund	Consolidated Parks Impact Fees
REVENUES					
Property taxes	\$ 52,614,858	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	60,211,284	-	-	-	-
Business & Occupation Taxes	58,139,604	-	-	-	-
Excise Taxes	727,267	-	6,529,013	-	-
License and permits	2,249,698	1,010,486	1,043,220	-	-
Intergovernmental	6,471,724	527,001	3,932,335	122,275	-
Charges for services	7,995,068	12,488,120	472,297	4,350,229	3,574,567
Fines and penalties	932,764	4,927	-	-	-
Investment earnings	(205,236)	(4,964)	(32,772)	(90,258)	(21,647)
Rents and royalties	2,333,299	57,612	252,095	252,262	-
Contributions/donations	93,367	36,450	-	-	-
Miscellaneous	211,512	56,852	2,113	-	-
Total revenues	191,775,209	14,176,484	12,198,301	4,634,508	3,552,920
EXPENDITURES					
Current					
General government	7,511,900	-	-	2,503,971	-
Security of persons & property	58,008,908	49,052,896	-	971,410	-
Physical environment	-	-	-	-	285,609
Transportation	-	-	17,430,975	-	-
Economic environment	15,142,011	-	-	-	-
Social services	1,230,294	-	-	-	-
Culture and recreation	12,598,562	-	-	-	-
Intergovernmental facilities	-	-	-	-	-
Capital outlay	335,643	1,799,348	8,714,847	5,178,700	-
Debt service					
Principal retirement	-	-	-	-	-
Interest/fiscal charges	-	-	-	-	-
Total expenditures	94,827,318	50,852,244	26,145,822	8,654,081	285,609
Excess (deficiency) of revenues over (under) expenditures	96,947,891	(36,675,760)	(13,947,521)	(4,019,573)	3,267,311
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	1,627,438	35,500	-	1,896,530	-
Proceeds from refunding of debt	-	-	-	-	-
Transfers in	1,161,248	37,326,742	19,213,661	10,427,942	-
Transfers out	(68,083,678)	(1,253,431)	(1,041,332)	(645,390)	(837,485)
Total other financing sources (uses)	(65,294,992)	36,108,811	18,172,329	11,679,082	(837,485)
Net change in fund balances	31,652,899	(566,949)	4,224,808	7,659,509	2,429,826
FUND BALANCES - BEGINNING	113,762,583	16,716,541	18,332,329	40,907,078	9,578,930
FUND BALANCES - ENDING	\$ 145,415,482	\$ 16,149,592	\$ 22,557,137	\$ 48,566,587	\$ 12,008,756

CITY OF VANCOUVER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021



○
Major Funds

	American Rescue Plan Act	General Obligation Debt	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Property taxes	\$ -	\$ -	\$ ○ 6,003,654	\$ 58,618,512
Sales and use taxes	-	-	○ 8,167,059	68,378,343
Business & Occupation Taxes	-	-	-	58,139,604
Excise Taxes	-	-	○ 11,848,493	19,104,773
License and permits	-	-	○ 1,566,704	5,870,108
Intergovernmental	1,117,035	-	○ 5,726,986	17,897,356
Charges for services	-	-	○ 12,367,162	41,247,443
Fines and penalties	-	-	○ 10,079	947,770
Investment earnings	(40,917)	-	○ (81,654)	(477,448)
Rents and royalties	-	-	○ 395,675	3,290,943
Contributions/donations	-	-	○ 420,678	550,495
Miscellaneous	-	-	○ 829,755	1,100,232
Total revenues	<u>1,076,118</u>	<u>-</u>	<u>○ 47,254,591</u>	<u>274,668,131</u>
EXPENDITURES				
Current				
General government	-	-	○ 1,056,723	11,072,594
Security of persons & property	-	-	○ 165,896	108,199,110
Physical environment	-	-	○ 22,856	308,465
Transportation	-	-	○ 2,084,362	19,515,337
Economic environment	-	-	○ 8,558,472	23,700,483
Social services	-	-	-	1,230,294
Culture and recreation	-	-	○ 616,163	13,214,725
Intergovernmental facilities	-	-	○ 8,442,912	8,442,912
Capital outlay	-	-	○ 2,090,643	18,119,181
Debt service				
Principal retirement	-	6,030,259	○ 5,000	6,035,259
Interest/fiscal charges	-	19,309,559	○ 225	19,309,784
Total expenditures	<u>-</u>	<u>25,339,818</u>	<u>23,043,252</u>	<u>229,148,144</u>
Excess (deficiency) of revenues over (under) expenditures	1,076,118	(25,339,818)	○ 24,211,339	45,519,987
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	○ 3,060,859	6,620,327
Proceeds from refunding of debt	-	17,540,812	-	17,540,812
Transfers in	-	7,799,006	○ 4,236,841	80,165,440
Transfers out	(1,117,035)	-	○ (9,430,810)	(82,409,161)
Total other financing sources (uses)	<u>(1,117,035)</u>	<u>25,339,818</u>	<u>○ (2,133,110)</u>	<u>21,917,418</u>
Net change in fund balances	(40,917)	-	○ 22,078,229	67,437,405
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>○ 79,173,728</u>	<u>278,471,189</u>
FUND BALANCES - ENDING	<u>\$ (40,917)</u>	<u>\$ -</u>	<u>\$ ○ 101,251,957</u>	<u>\$ 345,908,594</u>

The notes to the financial statements are an integral part of this statement

CITY OF VANCOUVER

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE GOVERNMENT WIDE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021



Net Change in Fund Balance - Total Governmental Funds	\$ 67,437,403
Net Change in Fund Balance - Total Internal Service Funds	\$ 9,475,640

Amounts reported for governmental activities in the statement of activities are different because the following activities are not current financial resources or uses. These balances are added to the statements, removed or adjusted as noted below.

Increase (Decrease) of Reported Revenue, Expenditure	Effect to Change in Fund Balance
--	--

Amounts for Revenues reported, changed due to:

Related to changes in Assets:

Long-lived capital assets, are presented on the government-wide statements. The addition of capital assets that are donated to the City from outside sources represent a non-cash revenue.	5,705,459	Increase
Long-lived pension assets are presented on the government-wide statement. Contributions to the asset are reported as revenue.	1,759,291	Increase

Related to changes in Liabilities:

Long-lived liabilities, such as debt, are presented on the government-wide statements. The proceeds or gain from debt issuance or re-finance convert from revenue proceeds reported as a current resource to changes in the long-lived liability balances.	(17,535,000)	Decrease
The long-lived impact fee credit liabilities are added to the government-wide statements. The changes in the liability balance represent changes in revenue as the credit is granted to and used by participants in the program.	(493,445)	Decrease

Related to changes in Deferred Inflows:

The removal of unavailable revenue. Under the current resources approach, accounts receivable that will be received more than 60 days beyond yearend are considered earned but not available as a liquid resource. Therefore the receivable recorded is offset with a deferred inflow for unavailable revenue. For full accrual reporting the unavailable revenue is converted to revenue.	(953,601)	Increase
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Amounts for Expenditures reported, changed due to:

Related to changes in Assets:

Current expenditures related to the construction or acquisition of long-lived capital assets are converted to increases in capital assets.	(4,608,118)	Increase
Long-lived capital assets, net of accumulated depreciation, are presented on the government-wide statements. The change in the accumulated depreciation balance is added to the statements as depreciation expense.	5,576,586	Decrease



Related to changes in Deferred Outflows:

Premiums and discounts related long-lived liabilities are decreased through amortization expense.	(393,123)	Increase
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Related to changes in Liabilities:

Debt payments convert to decreases of long-lived liabilities.	(23,870,545)	Increase
The long-lived compensated absence liabilities are added to the government-wide statements. The changes in the liability balance represent changes in expenditures.	368,084	Decrease
The long-lived OPEB liabilities are added to the government-wide statements. The changes in the liability balance represent changes in expenditures.	(2,148,542)	Decrease
The long-lived pension liabilities, deferred inflows and outflows are added to the government-wide statements. The changes in the those balances represent changes in expenditures.	(20,606,476)	Increase
The addition of interest payables related to long-lived liabilities also represent an expense.	(52,280)	Decrease



Eliminations:

Various City funds provide internal services to other funds. When reported separately, they show revenues and expenditures related to these services. Additionally, City funds transfer cash to other funds. When those funds are rolled together to be presented as governmental activities, the activity between them must be removed. This will not result in a net change to the Change in Fund Balance.

Remove internal service revenue for funds rolled together for governmental activities	(36,309,836)	
Remove internal service expenditures for funds rolled together for governmental activities	(36,309,836)	No net effect
Remove transfer in balances for funds rolled together for governmental activities	(82,323,076)	
Remove transfer out balances for funds rolled together for governmental activities	(82,323,076)	No net effect

Total net position of government-wide governmental activities	\$ 91,130,161
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The notes to the financial statements are an integral part of this statement.



CITY OF VANCOUVER
CONSOLIDATED GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021

	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Property taxes	\$ 103,496,623	\$ 105,996,623	\$ 52,614,858	\$ (53,381,765)
Sales and use taxes	92,276,365	99,476,365	60,211,284	(39,265,081)
Business & Occupation Taxes	112,136,258	112,736,258	58,139,604	(54,596,654)
Excise Taxes	1,600,000	1,400,000	727,267	(672,733)
License and permits	3,076,991	2,903,238	2,249,698	(653,540)
Intergovernmental	12,553,215	13,958,033	6,471,724	(7,486,309)
Charges for services	15,820,814	14,932,507	7,995,068	(6,937,439)
Fines and penalties	1,750,000	1,750,000	932,764	(817,236)
Investment earnings	1,550,000	1,550,000	(205,236)	(1,755,236)
Rents and royalties	3,607,935	3,607,935	2,333,299	(1,274,636)
Contributions/donations	50,000	50,000	93,367	43,367
Miscellaneous	5,020,000	5,020,000	211,512	(4,808,488)
Total revenues	<u>352,938,201</u>	<u>363,380,959</u>	<u>191,775,209</u>	<u>(171,605,750)</u>
EXPENDITURES				
Current:				
General government	28,807,048	41,571,409	7,511,900	34,059,509
Security of persons & property	151,987,852	152,195,968	58,008,908	94,187,060
Economic environment	19,521,227	21,234,562	15,142,011	6,092,551
Social services	2,344,950	2,120,172	1,230,294	889,878
Culture and recreation	36,083,150	36,074,345	12,598,562	23,475,783
Capital outlay	10,560,500	41,969	335,643	(293,674)
Total expenditures	<u>249,304,727</u>	<u>253,238,425</u>	<u>94,827,318</u>	<u>158,411,107</u>
Excess (deficiency) of revenues over expenditures	103,633,474	110,142,534	96,947,891	(13,194,643)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	200,000	1,525,000	1,627,438	102,438
Transfers in	1,496,619	1,963,756	1,161,248	(802,508)
Transfers out	(117,565,661)	(129,523,511)	(68,083,678)	61,439,833
Total other financing sources (uses)	<u>(115,869,042)</u>	<u>(126,034,755)</u>	<u>(65,294,992)</u>	<u>60,739,763</u>
Net change in fund balance	(12,235,568)	(15,892,221)	31,652,899	47,545,120
FUND BALANCES - BEGINNING RESTATED	<u>113,762,585</u>	<u>113,762,585</u>	<u>113,762,585</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 101,527,017</u>	<u>\$ 97,870,364</u>	<u>\$ 145,415,484</u>	<u>\$ 47,545,120</u>

CITY OF VANCOUVER
CONSOLIDATED FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL
For the Year ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
License and permits	\$ 27,455	\$ 27,455	\$ 1,010,486	\$ 983,031
Intergovernmental	439,677	1,162,804	527,001	(635,803)
Charges for services	27,321,726	27,653,442	12,488,120	(15,165,322)
Fines and penalties	-	-	4,927	4,927
Investment earnings	324,000	324,000	(4,964)	(328,964)
Rents and royalties	-	92,500	57,612	(34,888)
Contributions/donations	-	19,540	36,450	16,910
Miscellaneous	50,000	51,545	56,852	5,307
Total revenues	<u>28,162,858</u>	<u>29,331,286</u>	<u>14,176,484</u>	<u>(15,154,802)</u>
EXPENDITURES				
Security of persons & property	96,063,373	97,393,115	49,052,896	48,340,219
Capital outlay	3,701,914	4,568,961	1,799,348	2,769,613
Total expenditures	<u>99,765,287</u>	<u>101,962,076</u>	<u>50,852,244</u>	<u>51,109,832</u>
Excess (deficiency) of revenues over expenditures	(71,602,429)	(72,630,790)	(36,675,760)	35,955,030
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	35,500	35,500
Transfers in	74,919,832	76,298,765	37,326,742	(38,972,023)
Transfers out	(4,491,912)	(4,947,743)	(1,253,431)	3,694,312
Total other financing sources (uses)	<u>70,427,920</u>	<u>71,351,022</u>	<u>36,108,811</u>	<u>(35,242,211)</u>
Net change in fund balance	(1,174,509)	(1,279,768)	(566,949)	712,819
FUND BALANCES - BEGINNING	<u>16,716,542</u>	<u>16,716,542</u>	<u>16,716,542</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 15,542,033</u>	<u>\$ 15,436,774</u>	<u>\$ 16,149,593</u>	<u>\$ 712,819</u>

The notes to the financial statements are an integral part of this statement

CITY OF VANCOUVER

Consolidated Street Fund

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL**

For the Year ended December 31, 2021

	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Excise Taxes	\$ 8,244,054	\$ 8,244,054	\$ 6,529,013	\$ (1,715,041)
License and permits	-	-	1,043,220	1,043,220
Intergovernmental	7,800,000	8,031,487	3,932,335	(4,099,152)
Charges for services	1,962,900	1,962,900	472,297	(1,490,603)
Investment earnings	1,850,000	1,850,000	(32,772)	(1,882,772)
Rents and royalties	655,492	655,492	252,095	(403,397)
Miscellaneous	-	-	2,113	2,113
Total revenues	<u>20,512,446</u>	<u>20,743,933</u>	<u>12,198,301</u>	<u>(8,545,632)</u>
EXPENDITURES				
Transportation	38,439,756	39,054,044	17,430,975	21,623,069
Capital outlay	19,877,818	21,258,265	8,714,847	12,543,418
Total expenditures	<u>58,317,574</u>	<u>60,312,309</u>	<u>26,145,822</u>	<u>34,166,487</u>
Excess (deficiency) of revenues over expenditures	(37,805,128)	(39,568,376)	(13,947,521)	25,620,855
OTHER FINANCING SOURCES (USES)				
Transfers in	35,792,376	39,931,859	19,213,661	(20,718,198)
Transfers out	(2,779,645)	(10,833,625)	(1,041,332)	9,792,293
Total other financing sources (uses)	<u>33,012,731</u>	<u>29,098,234</u>	<u>18,172,329</u>	<u>(10,925,905)</u>
Net change in fund balance	(4,792,397)	(10,470,142)	4,224,808	14,694,950
FUND BALANCES - BEGINNING	<u>18,332,328</u>	<u>18,332,328</u>	<u>18,332,328</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 13,539,931</u>	<u>\$ 7,862,186</u>	<u>\$ 22,557,136</u>	<u>\$ 14,694,950</u>

The notes to the financial statements are an integral part of this statement

CITY OF VANCOUVER

American Rescue Plan Act

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL**

For the Year ended December 31, 2021

	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,117,035	\$ 1,117,035
Investment earnings	-	-	(40,917)	(40,917)
Total revenues	-	-	1,076,118	1,076,118
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(1,117,035)	(1,117,035)
Total other financing sources (uses)	-	-	(1,117,035)	(1,117,035)
Net change in fund balance	-	-	(40,917)	(40,917)
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ (40,917)	\$ (40,917)

The notes to the financial statements are an integral part of this statement



CITY OF VANCOUVER
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	Consolidated Water Sewer Fund	Public Services	(Governmental Activities) Non-Major Enterprise Funds	Total	Internal Service Funds
ASSETS					
Current assets					
Cash and cash equivalents	\$ 108,258,963	\$ 7,187,821	\$ 18,275,007	\$ 133,721,791	\$ 64,191,339
Restricted cash, cash equivalents and investments:					
Cash and cash equivalents	14,741,717	-	-	14,741,717	-
Accrued interest receivable	7,290	-	-	7,290	-
Receivables (net)					
Accounts	19,514,173	1,534,943	293,888	21,343,004	123,039
Interest	53,657	3,561	9,056	66,274	31,807
Due from other funds	441,435	37,981	20,287	499,703	2,994,110
Due from other governmental units	310,030	-	415,874	725,904	260,006
Inventory	878,432	-	-	878,432	538,770
Prepaid expenses	-	-	-	-	100,000
Net Pension Asset	13,537,883	518,827	2,677,123	16,733,833	10,910,126
Total current assets	<u>157,743,580</u>	<u>9,283,133</u>	<u>21,691,235</u>	<u>188,717,948</u>	<u>79,149,197</u>
Noncurrent assets					
Contracts receivable	3,716,777	-	-	3,716,777	-
Noncurrent capital assets held for resale	2,455,839	-	-	2,455,839	-
Capital assets					
Land and land improvements	39,240,572	468,657	484,202	40,193,431	-
Intangible - Easements	18,586,838	-	-	18,586,838	-
Construction in progress	39,464,473	-	17,729	39,482,202	817,510
Infrastructure and other improvements	652,344,877	78,937	3,519,445	655,943,259	-
Buildings	10,745,691	13,497,441	9,517,252	33,760,384	-
Intangible assets	9,930,732	128,712	1,837,338	11,896,782	7,744,372
Machinery and equipment	25,371,729	2,053,216	324,321	27,749,266	44,117,965
Accumulated depreciation	(349,063,439)	(8,016,444)	(7,727,842)	(364,807,725)	(29,327,891)
Capital assets (net)	<u>446,621,473</u>	<u>8,210,519</u>	<u>7,972,445</u>	<u>462,804,437</u>	<u>23,351,956</u>
Total noncurrent assets	<u>452,794,089</u>	<u>8,210,519</u>	<u>7,972,445</u>	<u>468,977,053</u>	<u>23,351,956</u>
Total assets	<u>610,537,669</u>	<u>17,493,652</u>	<u>29,663,680</u>	<u>657,695,001</u>	<u>102,501,153</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Out Flows Related to Asset Retirement Obligations	1,060,458	-	6,522	1,066,980	71,695
Amounts related to pension	1,787,114	68,489	353,403	2,209,006	1,440,228
Total deferred outflows of resources	<u>2,847,572</u>	<u>68,489</u>	<u>359,925</u>	<u>3,275,986</u>	<u>1,511,923</u>

The notes to the financial statement are an integral part of this statement

CITY OF VANCOUVER
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021



	Consolidated Water Sewer Fund	Parking Services	(Governmental Activities) Non-Major Enterprise Funds	Total	Internal Service Funds
LIABILITIES					
Current liabilities					
Accounts payable	8,885,585	95,328	447,745	9,428,658	1,412,242
Claims and judgments payable	-	-	-	-	3,815,021
Due to other funds	805,115	160,143	188,055	1,153,313	1,256,483
Accrued interest payable	-	7,274	-	7,274	-
Accrued liabilities	518,259	12,632	132,160	663,051	394,143
Custodial accounts	11,273	7,682	61,440	80,395	4,007
Unearned revenues	2,694	(102,484)	129,458	29,668	17,151
Bonds, notes and loans payable	-	785,000	-	785,000	-
Total current liabilities	<u>10,222,926</u>	<u>965,575</u>	<u>958,858</u>	<u>12,147,359</u>	<u>6,899,047</u>
Noncurrent liabilities					
Bonds, notes and loan payable	-	2,465,000	-	2,465,000	-
Claims and judgments	-	-	-	-	6,121,054
Accrued employee benefits	2,660,292	74,702	491,751	3,226,745	1,851,814
Net pension liability	1,292,071	49,517	255,508	1,597,096	1,041,274
Asset Retirement Obligations	2,318,200	-	150,000	2,468,200	450,000
Total noncurrent liabilities	<u>6,270,563</u>	<u>2,589,219</u>	<u>897,259</u>	<u>9,757,041</u>	<u>9,464,142</u>
Total liabilities	<u>16,493,489</u>	<u>3,554,794</u>	<u>1,856,117</u>	<u>21,904,400</u>	<u>16,363,189</u>
DEFERRED INFLOWS OF RESOURCES					
Amounts related to pension	14,049,911	538,450	2,778,378	17,366,739	11,322,769
Total deferred inflows of resources	<u>14,049,911</u>	<u>538,450</u>	<u>2,778,378</u>	<u>17,366,739</u>	<u>11,322,769</u>
NET POSITION					
Net investment in capital assets	446,621,474	4,960,519	7,972,444	459,554,437	23,351,958
Restricted for capital purposes	13,909,347	-	-	13,909,347	360,000
Unrestricted	122,311,020	8,508,378	17,416,666	148,236,064	52,615,160
Total net position	<u>\$ 582,841,841</u>	<u>\$ 13,468,897</u>	<u>\$ 25,389,110</u>	<u>\$ 621,699,848</u>	<u>\$ 76,327,118</u>

The notes to the financial statement are an integral part of this statement

CITY OF VANCOUVER
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2021



	Consolidated Water Sewer Fund	Parking Services	(Governmental Activities) Non-Major Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 124,310,850	\$ 302,454	\$ 13,622,028	\$ 138,235,332	\$ 68,203,021
Fines and penalties	82,504	448,715	-	531,219	-
Rents and royalties	564,741	3,161,956	694,770	4,421,467	7,196,550
Operating grants and contributions	834,263	-	137,697	971,960	(611,434)
Miscellaneous	431,745	10,699	(240)	442,204	131,598
Total operating revenues	<u>126,224,103</u>	<u>3,923,824</u>	<u>14,454,255</u>	<u>144,602,182</u>	<u>74,919,735</u>
OPERATING EXPENSES					
Personnel services	17,834,091	780,749	3,783,385	22,398,225	16,234,412
Supplies and contractual services	19,387,385	825,886	2,929,130	23,142,401	42,129,745
Interfund services	12,366,275	321,751	2,320,742	15,008,768	5,789,293
Intergovernmental payments	38,925,344	67,025	6,128	38,998,497	193,604
Depreciation	14,896,522	633,527	424,700	15,954,749	3,917,011
Amortization of ARO deferred outflows	46,820	-	6,522	53,342	28,678
Total operating expenses	<u>103,456,437</u>	<u>2,628,938</u>	<u>9,470,607</u>	<u>115,555,982</u>	<u>68,292,743</u>
Operating income (loss)	22,767,666	1,294,886	4,983,648	29,046,200	6,626,992
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	54,409	(13,721)	(31,913)	8,775	6,613
Interest and fiscal charges	(135,600)	(162,470)	-	(298,070)	-
Gain (Loss) on disposal of capital assets	124,510	1,731,249	-	1,855,759	359,324
Non-capital insurance recoveries	-	-	-	-	126,681
Total nonoperating revenues (expenses)	<u>43,319</u>	<u>1,555,058</u>	<u>(31,913)</u>	<u>1,566,464</u>	<u>492,618</u>
Income (loss) before contributions and transfers	22,810,985	2,849,944	4,951,735	30,612,664	7,119,610
Capital contributions	21,427,223	-	411,210	21,838,433	-
Transfers in	93,762	9,355	10,755	113,872	2,382,608
Transfers out	(59,199)	(977)	(166,004)	(226,180)	(26,578)
Change in net position	44,272,771	2,858,322	5,207,696	52,338,789	9,475,640
TOTAL NET POSITION - BEGINNING	<u>538,569,070</u>	<u>10,610,575</u>	<u>20,181,414</u>	<u>569,361,059</u>	<u>66,851,478</u>
TOTAL NET POSITION - ENDING	<u>\$ 582,841,841</u>	<u>\$ 13,468,897</u>	<u>\$ 25,389,110</u>	<u>\$ 621,699,848</u>	<u>\$ 76,327,118</u>

The notes to the financial statements are an integral part of this statement



	Business-Type Activities - Enterprise Funds				(Governmental Activities)
	Major Fund			Total	Internal Service Funds
	Consolidated Water Sewer	Parking Services	Non-Major Enterprise Funds		
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	\$ 123,783,562	\$ 3,472,134	\$ 14,186,893	\$ 141,442,589	\$ 74,798,419
Cash received from other operating activities	287,921	454,171	899	742,991	134,787
Receipt of operating grants and contributions	834,263	-	91,179	925,442	-
Cash payments for goods and services	(61,101,245)	(1,082,475)	(2,540,979)	(64,724,699)	(42,251,089)
Internal activity - payments from other funds	(5,705)	(37,464)	(20,287)	(63,456)	-
Internal activity - payments to other funds	(11,909,659)	(175,045)	(2,202,315)	(14,287,019)	(6,945,333)
Cash payments to employees	(23,229,560)	(962,129)	(4,820,648)	(29,012,337)	(20,625,506)
Net cash provided by operating activities	<u>28,659,577</u>	<u>1,669,192</u>	<u>4,694,742</u>	<u>35,023,511</u>	<u>5,111,278</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Unrestricted funds received	-	-	-	-	-
Non-capital insurance recoveries	-	-	-	-	126,681
Contracts receivable	147,308	-	-	147,308	-
Contributions from contracted service provider	-	-	-	-	-
Transfers from other funds	93,762	9,355	30,115	133,232	2,382,608
Transfers to other funds	(59,199)	(977)	(166,004)	(226,180)	(26,579)
Net cash provided by noncapital financing activities	<u>181,871</u>	<u>8,378</u>	<u>(135,889)</u>	<u>54,360</u>	<u>2,482,710</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Receipt of capital grant funds	-	-	52,513	52,513	-
Principal paid on capital debt	-	(1,910,000)	-	(1,910,000)	-
Interest paid on capital debt	-	(3,979)	-	(3,979)	-
Purchase of capital assets	(33,586,783)	1,714,508	(601,131)	(32,473,406)	(3,302,281)
Proceeds from sale of capital assets	124,510	1,731,249	-	1,855,759	359,324
Capital contributions	21,427,223	-	-	21,427,223	-
Net cash used by capital and related financing activities	<u>(12,035,050)</u>	<u>1,531,778</u>	<u>(548,618)</u>	<u>(11,051,890)</u>	<u>(2,942,957)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment earnings (losses)	(88,663)	(177,822)	(34,326)	(300,811)	2,469
Net cash provided by investing activities	<u>(88,663)</u>	<u>(177,822)</u>	<u>(34,326)</u>	<u>(300,811)</u>	<u>2,469</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	16,717,735	3,031,526	3,975,909	23,725,170	4,653,501
CASH AND CASH EQUIVALENTS - BEGINNING	106,290,235	4,156,295	14,299,101	124,745,631	59,537,838
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 123,007,970</u>	<u>\$ 7,187,821</u>	<u>\$ 18,275,010</u>	<u>\$ 148,470,801</u>	<u>\$ 64,191,339</u>
Cash and cash equivalents	\$ 108,258,965	\$ 7,187,821	\$ 18,275,007	\$ 133,721,793	\$ 64,191,339
Restricted cash and cash equivalents	14,749,005	-	-	14,749,005	-
Cash and cash equivalents - ending	<u>\$ 123,007,970</u>	<u>\$ 7,187,821</u>	<u>\$ 18,275,007</u>	<u>\$ 148,470,798</u>	<u>\$ 64,191,339</u>

CITY OF VANCOUVER
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds				(Governmental Activities)
	Major Fund			Total	Internal Service Funds
	Water/Sewer	Parking Services	Non-Major Enterprise Funds		
Reconciliation of operating income (loss) to net cash used by operating activities:					
Net operating income (loss)	\$ 22,767,666	\$ 1,294,886	\$ 4,983,648	\$ 29,046,200	\$ 6,626,992
Adjustments to reconcile net operating income (loss) to net cash provided by operations:					
Depreciation and ARO expense	14,943,342	633,527	431,221	16,008,090	3,974,368
Decrease (increase) in receivables	(773,579)	11,602	(133,019)	(894,996)	324,889
Increase (Decrease) in deposits	(13,991)	(5,243)	130	(19,104)	-
Decrease (increase) in inventories	17,887	-	-	17,887	(31,023)
Decrease (increase) in prepaid assets	-	-	-	-	-
Increase (decrease) in current payables	(2,821,212)	25,099	252,625	(2,543,488)	(272,459)
Increase (decrease) in accrued liabilities	12,330,480	272,694	2,372,318	14,975,492	9,802,870
Decrease (increase) in receivable from other funds	(5,705)	(37,464)	(20,287)	(63,456)	(2,657,674)
Decrease (increase) in receivable from other government	(212,337)	-	-	(212,337)	746,025
Increase (decrease) in payables due to other funds	456,616	146,706	118,427	721,749	883,367
Increase (decrease) in payable to other government	(834,263)	-	-	(834,263)	-
Increase (decrease) in claims and judgments payable	-	-	-	-	203,844
Increase (decrease) in pension liability	(18,029,590)	(672,615)	(3,310,324)	(22,012,529)	(14,489,921)
Total adjustments	5,057,648	374,306	(288,909)	5,143,045	(1,515,714)
Net cash provided by operating activities	\$ 27,825,314	\$ 1,669,192	\$ 4,694,739	\$ 34,189,245	\$ 5,111,278
Noncash, investing, financing and capital activities					
Capital assets donated	\$ 9,431,217	\$ -	\$ -	\$ 9,431,217	\$ -
Net change in fair value of investments	\$ (412,890)	\$ (21,173)	\$ (55,586)	\$ (489,649)	\$ (196,136)
Capital assets financed with accounts payable	\$ 4,864,286	\$ -	\$ -	\$ 4,864,286	\$ -

The notes to the financial statements are an integral part of this statement.

CITY OF VANCOUVER
STATEMENT OF FIDUCIARY NET POSITION
 December 31, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 1,062,929
Receivables:	
Accounts	-
Taxes	166,959
Interest	526
Construction in Progress	
Construction in Progress	390,133
Total assets	<u>1,620,547</u>
LIABILITIES	
Accounts and accrued employee payables	3,914
Total liabilities	<u>3,914</u>
NET POSITION	
Restricted for:	
Restricted for intergovernmental contracts	1,616,633
Total net position	<u>\$ 1,616,633</u>



The notes to the financial statements are an integral part of this statement

CITY OF VANCOUVER
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2021



	Custodial Funds
ADDITIONS	
Licenses & Permits	\$ 689,783
Net increase in fair value of investments	(3,682)
Investment Interest	2,535
Total additions	<u>688,636</u>
DEDUCTIONS	
Intergovernmental services	<u>380,737</u>
Total deductions	<u>380,737</u>
Change in net position	307,899
Net position - beginning	<u>1,308,734</u>
Net position - ending	<u>\$ 1,616,633</u>



The notes to the financial statements are an integral part of this statement.

CITY OF VANCOUVER
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2021



	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 56,425,364	\$ 1,704,254	\$ 28,438,918	\$ 86,568,536
Receivables (net)				
Taxes/assessments	3,140,844	-	-	3,140,844
Accounts	1,053,143	119,924	4,284	1,177,351
Interest	27,941	835	14,167	42,943
Notes	14,973,321	-	-	14,973,321
Due from other funds	458,204	7,633	449,710	915,547
Due from other governmental units	250,653	-	170,729	421,382
Total assets	<u>76,329,470</u>	<u>1,832,646</u>	<u>29,077,808</u>	<u>107,239,924</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 76,329,470</u>	<u>\$ 1,832,646</u>	<u>\$ 29,077,808</u>	<u>\$ 107,239,924</u>
LIABILITIES				
Accounts payable	\$ 912,022	\$ -	\$ 1,206,516	\$ 2,118,538
Due to other funds	113,539	72,188	594,307	780,034
Due to interfund advances	2,500,000	-	-	2,500,000
Due to other governmental units	311,389	-	-	311,389
Accrued interest payable	-	-	167	167
Accrued liabilities	20,477	-	-	20,477
Custodial accounts	72,721	-	4	72,725
Unearned revenue	-	23,108	-	23,108
Total liabilities	<u>3,930,148</u>	<u>95,296</u>	<u>1,800,994</u>	<u>5,826,438</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	62,595	-	-	62,595
Unavailable revenue-grants and other	44,324	-	54,610	98,934
Total deferred inflows of resources	<u>106,919</u>	<u>-</u>	<u>54,610</u>	<u>161,529</u>
FUND BALANCES				
Restricted	64,986,826	53,480	21,051,473	86,091,779
Committed	3,807,540	-	-	3,807,540
Assigned	3,498,037	1,683,870	6,172,554	11,354,461
Unassigned	-	-	(1,823)	(1,823)
Total fund balance	<u>72,292,403</u>	<u>1,737,350</u>	<u>27,222,204</u>	<u>101,251,957</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 76,329,470</u>	<u>\$ 1,832,646</u>	<u>\$ 29,077,808</u>	<u>\$ 107,239,924</u>

CITY OF VANCOUVER



**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Property taxes	\$ 6,003,654	\$ -	\$ -	\$ 6,003,654
Sales and use taxes	8,167,059	-	-	8,167,059
Excise Taxes	11,676,493	-	172,000	11,848,493
License and permits	-	1,566,704	-	1,566,704
Intergovernmental	4,582,006	-	1,144,980	5,726,986
Charges for services	68,832	-	12,298,330	12,367,162
Fines and penalties	9,757	322	-	10,079
Investment earnings	(31,080)	(1,354)	(49,220)	(81,654)
Rents and royalties	409,403	-	(13,728)	395,675
Contributions/donations	24,843	-	395,835	420,678
Miscellaneous	587,196	7,196	235,363	829,755
Total revenues	<u>31,498,163</u>	<u>1,572,868</u>	<u>14,183,560</u>	<u>47,254,591</u>
EXPENDITURES				
Current				
General government	1,056,723	-	-	1,056,723
Security of persons & property	165,896	-	-	165,896
Physical environment	22,856	-	-	22,856
Transportation	-	(1,699)	2,086,061	2,084,362
Economic environment	8,558,472	-	-	8,558,472
Culture and recreation	75,610	-	540,553	616,163
Intergovernmental facilities	-	-	8,442,912	8,442,912
Capital outlay	-	-	2,090,643	2,090,643
Debt service				
Principal retirement	-	5,000	-	5,000
Interest/fiscal charges	-	225	-	225
Total expenditures	<u>9,879,557</u>	<u>3,526</u>	<u>13,160,169</u>	<u>23,043,252</u>
Excess (deficiency) of revenues over (under) expenditures	21,618,606	1,569,342	1,023,391	24,211,339
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	2,100,000	-	960,859	3,060,859
Transfers in	590,822	-	3,646,019	4,236,841
Transfers out	<u>(6,159,568)</u>	<u>(1,993,296)</u>	<u>(1,277,946)</u>	<u>(9,430,810)</u>
Total other financing sources (uses)	<u>(3,468,746)</u>	<u>(1,993,296)</u>	<u>3,328,932</u>	<u>(2,133,110)</u>
Net change in fund balances	18,149,860	(423,954)	4,352,323	22,078,229
FUND BALANCES - BEGINNING	<u>54,142,543</u>	<u>2,161,304</u>	<u>22,869,881</u>	<u>79,173,728</u>
FUND BALANCES - ENDING	<u>\$ 72,292,403</u>	<u>\$ 1,737,350</u>	<u>\$ 27,222,204</u>	<u>\$ 101,251,957</u>

CITY OF VANCOUVER
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 30, 2021



	Investigative	Drug Enforcement	CED Grants	Tourism
ASSETS				
Cash and cash equivalents	\$ 197,065	\$ 694,538	\$ 682,295	\$ 7,185,808
Receivables (net)				
Taxes/assessments	-	1,841	-	381,150
Accounts	-	-	368,817	-
Interest	98	345	339	3,554
Notes	-	-	7,601,956	-
Due from other funds	-	1,136	145	12,279
Due from other governmental units	-	-	250,653	-
Total assets	<u>197,163</u>	<u>697,860</u>	<u>8,904,205</u>	<u>7,582,791</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 197,163</u>	<u>\$ 697,860</u>	<u>\$ 8,904,205</u>	<u>\$ 7,582,791</u>
LIABILITIES				
Accounts payable	\$ 466	\$ 15,128	\$ 289,952	\$ -
Due to other funds	416	-	20,218	-
Due to interfund advances	-	-	-	-
Due to other governmental units	-	-	-	311,389
Accrued liabilities	-	-	8,128	-
Custodial accounts	43	-	-	-
Total liabilities	<u>925</u>	<u>15,128</u>	<u>318,298</u>	<u>311,389</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-grants and other	-	-	44,324	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>44,324</u>	<u>-</u>
FUND BALANCES				
Restricted	171,055	442,128	8,250,531	6,970,774
Committed	-	-	-	-
Assigned	25,183	240,604	291,052	300,628
Total fund balances	<u>196,238</u>	<u>682,732</u>	<u>8,541,583</u>	<u>7,271,402</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 197,163</u>	<u>\$ 697,860</u>	<u>\$ 8,904,205</u>	<u>\$ 7,582,791</u>



CITY OF VANCOUVER
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 30, 2021

	VNHR Properties	Criminal Justice	Senior Messenger
ASSETS			
Cash and cash equivalents	\$ 319,120	\$ 1,820,921	\$ -
Receivables (net)			
Taxes/assessments	-	297,246	-
Accounts	328,706	-	-
Interest	158	903	-
Notes	-	-	-
Due from other funds	8,311	-	-
Due from other governmental units	-	-	-
Total assets	<u>656,295</u>	<u>2,119,070</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 656,295</u>	<u>\$ 2,119,070</u>	<u>\$ -</u>
LIABILITIES			
Accounts payable	\$ 900	\$ -	\$ -
Due to other funds	6,628	3,266	-
Due to interfund advances	-	-	-
Due to other governmental units	-	-	-
Accrued liabilities	-	-	-
Custodial accounts	-	1,407	-
Total liabilities	<u>7,528</u>	<u>4,673</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	-	-	-
Unavailable revenue-grants and other	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted	31,433	2,075,055	-
Committed	-	-	-
Assigned	617,334	39,342	-
Total fund balances	<u>648,767</u>	<u>2,114,397</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 656,295</u>	<u>\$ 2,119,070</u>	<u>\$ -</u>

CITY OF VANCOUVER
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 30, 2021



	Affordable Housing	Affordable Housing Local Sales Tax	Affordable Housing State Sales Tax Credit	Parkhill Cemetery	REET I
ASSETS					
Cash and cash equivalents	\$ 13,267,840	\$ 3,808,516	\$ 1,359,588	\$ 505,687	\$ 11,650,055
Receivables (net)					
Taxes/assessments	76,298	1,165,750	167,683	-	677,210
Accounts	53,549	-	-	-	-
Interest	6,556	1,889	674	251	5,779
Notes	7,371,365	-	-	-	-
Due from other funds	145	-	-	-	425,065
Due from other governmental units	-	-	-	-	-
Total assets	<u>20,775,753</u>	<u>4,976,155</u>	<u>1,527,945</u>	<u>505,938</u>	<u>12,758,109</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total deferred outflows of resources	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 20,775,753</u>	<u>\$ 4,976,155</u>	<u>\$ 1,527,945</u>	<u>\$ 505,938</u>	<u>\$ 12,758,109</u>
LIABILITIES					
Accounts payable	\$ 574,427	\$ -	\$ -	\$ 84	\$ -
Due to other funds	25,670	-	9,305	615	34,639
Due to interfund advances	-	2,500,000	-	-	-
Due to other governmental units	-	-	-	-	-
Accrued liabilities	1,748	-	-	-	-
Custodial accounts	-	-	-	-	-
Total liabilities	<u>601,845</u>	<u>2,500,000</u>	<u>9,305</u>	<u>699</u>	<u>34,639</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	62,595	-	-	-	-
Unavailable revenue-grants and other	-	-	-	-	-
Total deferred inflows of resources	<u>62,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted	19,582,094	2,476,155	1,518,640	-	12,591,412
Committed	-	-	-	477,540	-
Assigned	529,219	-	-	27,699	132,058
Total fund balances	<u>20,111,313</u>	<u>2,476,155</u>	<u>1,518,640</u>	<u>505,239</u>	<u>12,723,470</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 20,775,753</u>	<u>\$ 4,976,155</u>	<u>\$ 1,527,945</u>	<u>\$ 505,938</u>	<u>\$ 12,758,109</u>



CITY OF VANCOUVER
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 30, 2021



	Downtown Initiatives	City/County Cable TV	Transportation Benefit District	Total Nonmajor Special Revenue Funds
ASSETS				
Cash and cash equivalents	\$ 3,670,866	\$ 603,880	\$ 10,659,185	\$ 56,425,364
Receivables (net)				
Taxes/assessments	-	-	373,666	3,140,844
Accounts	14,722	287,349	-	1,053,143
Interest	1,820	298	5,277	27,941
Notes	-	-	-	14,973,321
Due from other funds	6,411	4,712	-	458,204
Due from other governmental units	-	-	-	250,653
Total assets	<u>3,693,819</u>	<u>896,239</u>	<u>11,038,128</u>	<u>76,329,470</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,693,819</u>	<u>\$ 896,239</u>	<u>\$ 11,038,128</u>	<u>\$ 76,329,470</u>
LIABILITIES				
Accounts payable	\$ -	\$ 31,065	\$ -	\$ 912,022
Due to other funds	-	12,782	-	113,539
Due to interfund advances	-	-	-	2,500,000
Due to other governmental units	-	-	-	311,389
Accrued liabilities	-	10,601	-	20,477
Custodial accounts	71,250	21	-	72,721
Total liabilities	<u>71,250</u>	<u>54,469</u>	<u>-</u>	<u>3,930,148</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	-	-	-	62,595
Unavailable revenue-grants and other	-	-	-	44,324
Total deferred inflows of resources	-	-	-	106,919
FUND BALANCES				
Restricted	-	-	10,877,549	64,986,826
Committed	3,330,000	-	-	3,807,540
Assigned	292,569	841,770	160,579	3,498,037
Total fund balances	<u>3,622,569</u>	<u>841,770</u>	<u>11,038,128</u>	<u>72,292,403</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,693,819</u>	<u>\$ 896,239</u>	<u>\$ 11,038,128</u>	<u>\$ 76,329,470</u>



CITY OF VANCOUVER

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2021**



	Investigative	Drug Enforcement	CED Grants	Tourism
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	2,407,131
Excise Taxes	-	-	-	-
Intergovernmental	-	-	2,910,543	-
Charges for services	-	-	-	-
Fines and penalties	-	9,757	-	-
Investment earnings	(310)	(898)	46,873	(12,447)
Rents and royalties	-	-	(44,324)	-
Contributions/donations	24,843	-	-	-
Miscellaneous	7,919	181,168	18,194	-
Total revenues	32,452	190,027	2,931,286	2,394,684
EXPENDITURES				
Current				
General government	-	-	-	-
Security of persons & property	25,393	113,028	-	-
Physical environment	-	-	-	-
Economic environment	-	-	2,496,926	1,466,533
Culture and recreation	-	-	-	-
Total expenditures	25,393	113,028	2,496,926	1,466,533
Excess (deficiency) of revenues over expenditures	7,059	76,999	434,360	928,151
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	600,000	-
Transfers in	-	-	75,677	-
Transfers out	-	(146,217)	-	-
Total other financing sources (uses)	-	(146,217)	675,677	-
Net change in fund balances	7,059	(69,218)	1,110,037	928,151
FUND BALANCES - BEGINNING	189,179	751,950	7,431,546	6,343,251
FUND BALANCES - ENDING	196,238	682,732	8,541,583	7,271,402



CITY OF VANCOUVER
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2021



	VNHR Properties	Criminal Justice	Senior Messenger
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Excise Taxes	-	-	-
Intergovernmental	-	1,097,487	-
Charges for services	-	488	-
Fines and penalties	-	-	-
Investment earnings	23	(3,314)	(91)
Rents and royalties	230,328	-	-
Contributions/donations	-	-	-
Miscellaneous	379,915	-	-
Total revenues	610,266	1,094,661	(91)
EXPENDITURES			
Current			
General government	-	-	-
Security of persons & property	-	27,475	-
Physical environment	-	-	-
Economic environment	225,796	-	-
Culture and recreation	-	-	-
Total expenditures	225,796	27,475	-
Excess (deficiency) of revenues over expenditures	384,470	1,067,186	(91)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	(379,915)	(249,114)	(427,532)
Total other financing sources (uses)	(379,915)	(249,114)	(427,532)
Net change in fund balances	4,555	818,072	(427,623)
FUND BALANCES - BEGINNING	644,212	1,296,325	427,623
FUND BALANCES - ENDING	648,767	\$ 2,114,397	\$ -

CITY OF VANCOUVER

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2021**



	Affordable Housing	Affordable Housing Local Sales Tax	Affordable Housing State Sales Tax Credit	Parkhill Cemetery	REET I
REVENUES					
Property taxes	\$ 1,003,654	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	4,507,751	772,177	-	6,357,012
Excise Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	44,954	-
Fines and penalties	-	-	-	-	-
Investment earnings	4,095	(11,596)	(2,439)	(814)	(23,679)
Rents and royalties	-	-	-	-	-
Contributions/donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	6,007,749	4,976,155	769,738	44,140	6,333,333
EXPENDITURES					
Current					
General government	-	-	-	-	-
Security of persons & property	-	-	-	-	-
Physical environment	-	-	-	22,856	-
Economic environment	1,720,089	2,500,000	9,306	-	-
Culture and recreation	-	-	-	-	75,610
Total expenditures	1,720,089	2,500,000	9,306	22,856	75,610
Excess (deficiency) of revenues over expenditures	4,287,660	2,476,155	760,432	21,284	6,257,723
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	1,500,000
Transfers in	145	-	-	-	-
Transfers out	-	-	-	-	(1,973,758)
Total other financing sources (uses)	145	-	-	-	(473,758)
Net change in fund balances	4,287,805	2,476,155	760,432	21,284	5,783,965
FUND BALANCES - BEGINNING	15,823,508	-	758,208	183,955	6,939,505
FUND BALANCES - ENDING	20,111,313	2,476,155	1,518,640	205,239	12,723,470



CITY OF VANCOUVER
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2021

	Downtown Initiatives	City/County Cable TV	Transportation Benefit District	Total Nonmajor Special Revenue Funds
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ 6,003,654
Sales and use taxes	-	-	-	8,167,059
Excise Taxes	-	-	5,319,481	11,676,493
Intergovernmental	-	573,976	-	4,582,006
Charges for services	-	23,390	-	68,832
Fines and penalties	-	-	-	9,757
Investment earnings	(5,841)	(734)	(19,908)	(31,080)
Rents and royalties	223,399	-	-	409,403
Contributions/donations	-	-	-	24,843
Miscellaneous	-	-	-	587,196
Total revenues	217,558	596,632	5,299,573	31,498,163
EXPENDITURES				
Current				
General government	-	1,056,723	-	1,056,723
Security of persons & property	-	-	-	165,896
Physical environment	-	-	-	22,856
Economic environment	139,822	-	-	8,558,472
Culture and recreation	-	-	-	75,610
Total expenditures	139,822	1,056,723	-	9,879,557
Excess (deficiency) of revenues over expenditures	77,736	(460,091)	5,299,573	21,618,606
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	2,100,000
Transfers in	-	515,000	-	590,822
Transfers out	(53,032)	-	(2,930,000)	(6,159,568)
Total other financing sources (uses)	(53,032)	515,000	(2,930,000)	(3,468,746)
Net change in fund balances	24,704	54,909	2,369,573	18,149,860
FUND BALANCES - BEGINNING	3,597,865	786,861	8,668,555	54,142,543
FUND BALANCES - ENDING	3,622,569	841,770	11,038,128	72,292,403



CITY OF VANCOUVER
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
 December 31, 2021



	L.I.D. Debt	L.I.D. Guaranty	Transportation Debt Service	Total Nonmajor Debt Service Funds
ASSETS				
ASSETS				
Cash and cash equivalents	\$ 16,194	\$ 35,872	\$ 1,652,188	\$ 1,704,254
Receivables (net)				
Accounts	28,200	-	91,724	119,924
Interest	8	17	810	835
Due from other funds	-	-	7,633	7,633
Total assets	<u>44,402</u>	<u>35,889</u>	<u>1,752,355</u>	<u>1,832,646</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 44,402</u>	<u>\$ 35,889</u>	<u>\$ 1,752,355</u>	<u>\$ 1,832,646</u>
LIABILITIES				
Due to other funds	-	-	72,188	72,188
Unearned revenue	23,108	-	-	23,108
Total liabilities	<u>23,108</u>	<u>-</u>	<u>72,188</u>	<u>95,296</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
FUND BALANCES				
Restricted	20,453	33,027	-	53,480
Assigned	841	2,862	1,680,167	1,683,870
Unassigned	-	-	-	-
Total fund balance	<u>21,294</u>	<u>35,889</u>	<u>1,680,167</u>	<u>1,737,350</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 44,402</u>	<u>\$ 35,889</u>	<u>\$ 1,752,355</u>	<u>\$ 1,832,646</u>



**CITY OF VANCOUVER****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****NONMAJOR DEBT SERVICE FUNDS**

For the Year Ended December 31, 2021

	L.I.D. Debt	L.I.D. Guaranty	Transportation Debt Service	Total Nonmajor Debt Service Funds
REVENUES				
License and permits	\$ -	\$ -	\$ 1,566,704	\$ 1,566,704
Fines and penalties	116	-	206	322
Investment earnings	68	(28)	(1,394)	(1,354)
Miscellaneous	7,554	-	(358)	7,196
Total revenues	<u>7,738</u>	<u>(28)</u>	<u>1,565,158</u>	<u>1,572,868</u>
EXPENDITURES				
Current				
Transportation	-	-	(1,699)	(1,699)
Debt service				
Principal retirement	5,000	-	-	5,000
Interest/fiscal charges	225	-	-	225
Total expenditures	<u>5,225</u>	<u>-</u>	<u>(1,699)</u>	<u>3,526</u>
Excess (deficiency) of revenues over (under) expenditures	2,513	(28)	1,566,857	1,569,342
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(1,993,296)	(1,993,296)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,993,296)</u>	<u>(1,993,296)</u>
Net change in fund balances	2,513	(28)	(426,439)	(423,954)
FUND BALANCES - BEGINNING	18,781	35,917	2,106,606	2,161,304
FUND BALANCES - ENDING	<u>\$ 21,294</u>	<u>\$ 35,889</u>	<u>\$ 1,680,167</u>	<u>\$ 1,737,350</u>



CITY OF VANCOUVER
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
 December 31, 2021



	Parks Construction	Transportation Capital	Consolidated Transportation Impact Fees	School Impact Fees	Total Nonmajor Capital Projects Funds
ASSETS					
Cash and cash equivalents	\$ 2,862,441	\$ 10,690,970	\$ 14,226,956	\$ 658,551	\$ 28,438,918
Receivables (net)					
Accounts	-	-	4,284	-	4,284
Interest	1,478	5,317	7,046	326	14,167
Due from other funds	174,698	275,012	-	-	449,710
Due from other governmental units	-	170,729	-	-	170,729
Total assets	<u>3,038,617</u>	<u>11,142,028</u>	<u>14,238,286</u>	<u>658,877</u>	<u>29,077,808</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total deferred outflows of resources	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,038,617</u>	<u>\$ 11,142,028</u>	<u>\$ 14,238,286</u>	<u>\$ 658,877</u>	<u>\$ 29,077,808</u>
LIABILITIES					
Accounts payable	\$ 223,305	\$ 322,678	\$ -	\$ 660,533	\$ 1,206,516
Due to other funds	29,900	511,581	52,826	-	594,307
Accrued interest payable	-	-	-	167	167
Custodial accounts	-	4	-	-	4
Total liabilities	<u>253,205</u>	<u>834,263</u>	<u>52,826</u>	<u>660,700</u>	<u>1,800,994</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-grants and other	-	54,610	-	-	54,610
Total deferred inflows of resources	-	<u>54,610</u>	-	-	<u>54,610</u>
FUND BALANCES					
Restricted	1,834,676	5,031,337	14,185,460	-	21,051,473
Assigned	950,736	5,221,818	-	-	6,172,554
Unassigned	-	-	-	(1,823)	(1,823)
Total fund balance	<u>2,785,412</u>	<u>10,253,155</u>	<u>14,185,460</u>	<u>(1,823)</u>	<u>27,222,204</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	<u>\$ 3,038,617</u>	<u>\$ 11,142,028</u>	<u>\$ 14,238,286</u>	<u>\$ 658,877</u>	<u>\$ 29,077,808</u>



CITY OF VANCOUVER



**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 2021**

	Parks Construction	Transportation Capital	Consolidated Transportation Impact Fees	School Impact Fees	Total Nonmajor Capital Projects Funds
REVENUES					
Excise Taxes	\$ -	\$ 172,000	\$ -	\$ -	\$ 172,000
Intergovernmental	228,210	916,770	-	-	1,144,980
Charges for services	-	1,333,453	2,523,549	8,441,328	12,298,330
Investment earnings	(6,215)	(17,850)	(24,457)	(698)	(49,220)
Rents and royalties	21,500	(35,228)	-	-	(13,728)
Contributions/donations	395,835	-	-	-	395,835
Miscellaneous	26	235,337	-	-	235,363
Total revenues	<u>639,356</u>	<u>2,604,482</u>	<u>2,499,092</u>	<u>8,440,630</u>	<u>14,183,560</u>
EXPENDITURES					
Current					
Transportation	-	2,086,061	-	-	2,086,061
Culture and recreation	540,553	-	-	-	540,553
Intergovernmental facilities	-	-	-	8,442,912	8,442,912
Capital outlay	704,678	1,385,965	-	-	2,090,643
Total expenditures	<u>1,245,231</u>	<u>3,472,026</u>	<u>-</u>	<u>8,442,912</u>	<u>13,160,169</u>
Excess (deficiency) of revenues over (under) expenditures	(605,875)	(867,544)	2,499,092	(2,282)	1,023,391
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	960,859	-	-	-	960,859
Transfers in	1,147,508	2,498,511	-	-	3,646,019
Transfers out	-	(841,799)	(436,147)	-	(1,277,946)
Total other financing sources (uses)	<u>2,108,367</u>	<u>1,656,712</u>	<u>(436,147)</u>	<u>-</u>	<u>3,328,932</u>
Net change in fund balances	1,502,492	789,168	2,062,945	(2,282)	4,352,323
FUND BALANCE - BEGINNING	1,282,920	9,463,987	12,122,515	459	22,869,881
FUND BALANCES - ENDING	<u>\$ 2,785,412</u>	<u>\$ 10,253,155</u>	<u>\$ 14,185,460</u>	<u>\$ (1,823)</u>	<u>\$ 27,222,204</u>



CITY OF VANCOUVER
INVESTIGATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Investment earnings	\$ -	\$ -	\$ (310)	\$ (310)
Contributions/donations	40,000	40,000	24,843	(15,157)
Miscellaneous	10,000	10,000	7,919	(2,081)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>32,452</u>	<u>(17,548)</u>
EXPENDITURES				
Current:				
Security of persons & property	90,303	90,303	25,393	64,910
Capital outlay	50,000	-	-	-
Total expenditures	<u>140,303</u>	<u>90,303</u>	<u>25,393</u>	<u>64,910</u>
Net change in fund balance	(90,303)	(40,303)	7,059	47,362
FUND BALANCES - BEGINNING	<u>189,178</u>	<u>189,178</u>	<u>189,178</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 98,875</u>	<u>\$ 148,875</u>	<u>\$ 196,237</u>	<u>\$ 47,362</u>

CITY OF VANCOUVER
DRUG ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Fines and penalties	\$ 160,000	\$ 160,000	\$ 9,757	\$ (150,243)
Investment earnings	-	-	(898)	(898)
Miscellaneous	200,000	200,000	181,168	(18,832)
Total revenues	<u>360,000</u>	<u>360,000</u>	<u>190,027</u>	<u>(169,973)</u>
EXPENDITURES				
Current:				
Security of persons & property	298,631	305,631	113,028	192,603
Total expenditures	<u>298,631</u>	<u>305,631</u>	<u>113,028</u>	<u>192,603</u>
Excess (deficiency) of revenues over expenditures	61,369	54,369	76,999	22,630
OTHER FINANCING SOURCES (USES)				
Transfers out	(293,343)	(293,343)	(146,217)	147,126
Total other financing sources (uses)	<u>(293,343)</u>	<u>(293,343)</u>	<u>(146,217)</u>	<u>147,126</u>
Net change in fund balance	(231,974)	(238,974)	(69,218)	169,756
FUND BALANCES - BEGINNING	<u>751,949</u>	<u>751,949</u>	<u>751,949</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 519,975</u>	<u>\$ 512,975</u>	<u>\$ 682,731</u>	<u>\$ 169,756</u>

CITY OF VANCOUVER
CED GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Intergovernmental	\$ 11,684,304	\$ 15,645,815	\$ 2,910,543	\$ (12,735,272)
Investment earnings	-	-	46,873	46,873
Rents and royalties	-	-	(44,324)	(44,324)
Miscellaneous	-	-	18,194	18,194
Total revenues	<u>11,684,304</u>	<u>15,645,815</u>	<u>2,931,286</u>	<u>(12,714,529)</u>
EXPENDITURES				
Current:				
Economic environment	8,568,843	12,223,189	2,496,926	9,726,263
Total expenditures	<u>8,568,843</u>	<u>12,223,189</u>	<u>2,496,926</u>	<u>9,726,263</u>
Excess (deficiency) of revenues over expenditures	3,115,461	3,422,626	434,360	(2,988,266)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	600,000	600,000
Transfers in	-	75,532	75,677	145
Transfers out	(300,000)	(300,000)	-	300,000
Total other financing sources (uses)	<u>(300,000)</u>	<u>(224,468)</u>	<u>675,677</u>	<u>900,145</u>
Net change in fund balance	2,815,461	3,198,158	1,110,037	(2,088,121)
FUND BALANCES - BEGINNING	<u>7,431,545</u>	<u>7,431,545</u>	<u>7,431,545</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 10,247,006</u>	<u>\$ 10,629,703</u>	<u>\$ 8,541,582</u>	<u>\$ (2,088,121)</u>

CITY OF VANCOUVER
TOURISM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Sales and use taxes	\$ 4,500,000	\$ 4,500,000	\$ 2,407,131	\$ (2,092,869)
Investment earnings	110,000	110,000	(12,447)	(122,447)
Total revenues	<u>4,610,000</u>	<u>4,610,000</u>	<u>2,394,684</u>	<u>(2,215,316)</u>
EXPENDITURES				
Current:				
Economic environment	7,797,127	7,801,727	1,466,533	6,335,194
Total expenditures	<u>7,797,127</u>	<u>7,801,727</u>	<u>1,466,533</u>	<u>6,335,194</u>
Net change in fund balance	(3,187,127)	(3,191,727)	928,151	4,119,878
FUND BALANCES - BEGINNING	<u>6,343,252</u>	<u>6,343,252</u>	<u>6,343,252</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 3,156,125</u>	<u>\$ 3,151,525</u>	<u>\$ 7,271,403</u>	<u>\$ 4,119,878</u>

CITY OF VANCOUVER
VNHR PROPERTIES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 23	\$ 23
Rents and royalties	400,000	400,000	230,328	(169,672)
Miscellaneous	760,000	760,000	379,915	(380,085)
Total revenues	1,160,000	1,160,000	610,266	(549,734)
EXPENDITURES				
Current:				
Economic environment	618,549	618,549	225,796	392,753
Total expenditures	618,549	618,549	225,796	392,753
Excess (deficiency) of revenues over expenditures	541,451	541,451	384,470	(156,981)
OTHER FINANCING SOURCES (USES)				
Transfers in	112,800	112,800	-	(112,800)
Transfers out	(756,562)	(756,562)	(379,915)	376,647
Total other financing sources (uses)	(643,762)	(643,762)	(379,915)	263,847
Net change in fund balance	(102,311)	(102,311)	4,555	106,866
FUND BALANCES - BEGINNING	644,212	644,212	644,212	-
FUND BALANCES - ENDING	\$ 541,901	\$ 541,901	\$ 648,767	\$ 106,866

CITY OF VANCOUVER
CRIMINAL JUSTICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Intergovernmental	\$ 560,000	\$ 560,000	\$ 1,097,487	\$ 537,487
Charges for services	-	-	488	488
Investment earnings	20,000	20,000	(3,314)	(23,314)
Total revenues	<u>580,000</u>	<u>580,000</u>	<u>1,094,661</u>	<u>514,661</u>
EXPENDITURES				
Current:				
Security of persons & property	7,848	56,044	27,475	28,569
Total expenditures	<u>7,848</u>	<u>56,044</u>	<u>27,475</u>	<u>28,569</u>
Excess (deficiency) of revenues over expenditures	572,152	523,956	1,067,186	543,230
OTHER FINANCING SOURCES (USES)				
Transfers out	(451,159)	(501,159)	(249,114)	252,045
Total other financing sources (uses)	<u>(451,159)</u>	<u>(501,159)</u>	<u>(249,114)</u>	<u>252,045</u>
Net change in fund balance	120,993	22,797	818,072	795,275
FUND BALANCES - BEGINNING	<u>1,296,326</u>	<u>1,296,326</u>	<u>1,296,326</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 1,417,319</u>	<u>\$ 1,319,123</u>	<u>\$ 2,114,398</u>	<u>\$ 795,275</u>

CITY OF VANCOUVER
SENIOR MESSENGER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Charges for services	\$ -	\$ 91	\$ -	\$ (91)
Investment earnings	-	-	(90)	(90)
Current:				
Total revenues	-	91	(90)	(181)
OTHER FINANCING SOURCES (USES)				
Transfers out	(319,122)	(427,533)	(427,532)	1
Total other financing sources (uses)	(319,122)	(427,533)	(427,532)	1
Net change in fund balance	(319,122)	(427,442)	(427,622)	(180)
FUND BALANCES - BEGINNING	427,622	427,622	427,622	-
FUND BALANCES - ENDING	\$ 108,500	\$ 180	\$ 0	\$ (180)

CITY OF VANCOUVER
AFFORDABLE HOUSING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Property taxes	\$ 12,000,000	\$ 12,000,000	\$ 6,003,654	\$ (5,996,346)
Sales and use taxes	8,600,000	8,600,000	-	(8,600,000)
Investment earnings	125,000	125,000	4,095	(120,905)
Total revenues	<u>20,725,000</u>	<u>20,725,000</u>	<u>6,007,749</u>	<u>(14,717,251)</u>
EXPENDITURES				
Current:				
Economic environment	12,285,490	12,133,686	1,720,089	10,413,597
Total expenditures	<u>12,285,490</u>	<u>12,133,686</u>	<u>1,720,089</u>	<u>10,413,597</u>
Excess (deficiency) of revenues over expenditures	8,439,510	8,591,314	4,287,660	(4,303,654)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	145	145
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>145</u>	<u>145</u>
Net change in fund balance	8,439,510	8,591,314	4,287,805	(4,303,509)
FUND BALANCES - BEGINNING	<u>15,823,510</u>	<u>15,823,510</u>	<u>15,823,510</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 24,263,020</u>	<u>\$ 24,414,824</u>	<u>\$ 20,111,315</u>	<u>\$ (4,303,509)</u>

CITY OF VANCOUVER

Affordable Housing Local Sales Tax

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Sales and use taxes	\$ 1,300,000	\$ 7,000,000	\$ 4,987,751	\$ (2,012,249)
Investment earnings	-	-	(11,596)	(11,596)
Total revenues	<u>1,300,000</u>	<u>7,000,000</u>	<u>4,976,155</u>	<u>(2,023,845)</u>
EXPENDITURES				
Economic environment	-	2,500,000	2,500,000	-
Total expenditures	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>
Net change in fund balance	1,300,000	4,500,000	2,476,155	(2,023,845)
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	<u>\$ 1,300,000</u>	<u>\$ 4,500,000</u>	<u>\$ 2,476,155</u>	<u>\$ (2,023,845)</u>

CITY OF VANCOUVER

Affordable Housing State Sales Tax Credit

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Sales and use taxes	\$ -	\$ 1,300,000	\$ 772,177	\$ (527,823)
Investment earnings	-	-	(2,439)	(2,439)
Total revenues	-	1,300,000	769,738	(530,262)
EXPENDITURES				
Economic environment	-	-	9,306	(9,306)
Total expenditures	-	-	9,306	(9,306)
Net change in fund balance	-	1,300,000	760,432	(539,568)
FUND BALANCES - BEGINNING	758,208	758,208	758,208	-
FUND BALANCES - ENDING	\$ 758,208	\$ 2,058,208	\$ 1,518,640	\$ (539,568)

CITY OF VANCOUVER
PARKHILL CEMETARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Charges for services	\$ 50,000	\$ 50,000	\$ 44,954	\$ (5,046)
Investment earnings	-	-	(814)	(814)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>44,140</u>	<u>(5,860)</u>
EXPENDITURES				
Current:				
Physical environment	40,021	182,346	22,856	159,490
Total expenditures	<u>40,021</u>	<u>182,346</u>	<u>22,856</u>	<u>159,490</u>
Net change in fund balance	9,979	(132,346)	21,284	153,630
FUND BALANCES - BEGINNING	<u>483,955</u>	<u>483,955</u>	<u>483,955</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 493,934</u>	<u>\$ 351,609</u>	<u>\$ 505,239</u>	<u>\$ 153,630</u>

CITY OF VANCOUVER

REET I

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Excise Taxes	\$ 6,711,600	\$ 6,711,600	\$ 6,357,012	\$ (354,588)
Investment earnings	90,000	90,000	(23,679)	(113,679)
Total revenues	<u>6,801,600</u>	<u>6,801,600</u>	<u>6,333,333</u>	<u>(468,267)</u>
EXPENDITURES				
Security of persons & property	1,000,000	1,000,000	-	1,000,000
Culture and recreation	347	347	75,610	(75,263)
Total expenditures	<u>1,000,347</u>	<u>1,000,347</u>	<u>75,610</u>	<u>924,737</u>
Excess (deficiency) of revenues over expenditures	5,801,253	5,801,253	6,257,723	456,470
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	1,500,000	1,500,000
Transfers out	(3,955,914)	(4,809,691)	(1,973,758)	2,835,933
Total other financing sources (uses)	<u>(3,955,914)</u>	<u>(4,809,691)</u>	<u>(473,758)</u>	<u>4,335,933</u>
Net change in fund balance	1,845,339	991,562	5,783,965	4,792,403
FUND BALANCES - BEGINNING	<u>6,939,505</u>	<u>6,939,505</u>	<u>6,939,505</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 8,784,844</u>	<u>\$ 7,931,067</u>	<u>\$ 12,723,470</u>	<u>\$ 4,792,403</u>

CITY OF VANCOUVER
DOWNTOWN INITIATIVES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Investment earnings	\$ -	\$ -	\$ (5,841)	\$ (5,841)
Rents and royalties	380,000	380,000	223,399	(156,601)
Total revenues	380,000	380,000	217,558	(162,442)
EXPENDITURES				
Current:				
Economic environment	273,196	273,196	139,822	133,374
Total expenditures	273,196	273,196	139,822	133,374
Excess (deficiency) of revenues over expenditures	106,804	106,804	77,736	(29,068)
OTHER FINANCING SOURCES (USES)				
Transfers out	(220,000)	(321,242)	(53,032)	268,210
Total other financing sources (uses)	(220,000)	(321,242)	(53,032)	268,210
Net change in fund balance	(113,196)	(214,438)	24,704	239,142
FUND BALANCES - BEGINNING	3,597,864	3,597,864	3,597,864	-
FUND BALANCES - ENDING	\$ 3,484,668	\$ 3,383,426	\$ 3,622,568	\$ 239,142

CITY OF VANCOUVER
CITY/COUNTY CABLE TV FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Intergovernmental	\$ 1,135,375	\$ 1,250,019	\$ 573,976	\$ (676,043)
Charges for services	75,000	75,000	23,390	(51,610)
Investment earnings	12,000	12,000	(734)	(12,734)
Total revenues	<u>1,222,375</u>	<u>1,337,019</u>	<u>596,632</u>	<u>(740,387)</u>
EXPENDITURES				
Current:				
General government	2,694,044	2,816,814	1,056,723	1,760,091
Total expenditures	<u>2,694,044</u>	<u>2,816,814</u>	<u>1,056,723</u>	<u>1,760,091</u>
Excess (deficiency) of revenues over expenditures	(1,471,669)	(1,479,795)	(460,091)	1,019,704
OTHER FINANCING SOURCES (USES)				
Transfers in	1,030,000	1,030,000	515,000	(515,000)
Total other financing sources (uses)	<u>1,030,000</u>	<u>1,030,000</u>	<u>515,000</u>	<u>(515,000)</u>
Net change in fund balance	(441,669)	(449,795)	54,909	504,704
FUND BALANCES - BEGINNING	<u>786,861</u>	<u>786,861</u>	<u>786,861</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 345,192</u>	<u>\$ 337,066</u>	<u>\$ 841,770</u>	<u>\$ 504,704</u>

CITY OF VANCOUVER

TRANSPORTATION BENEFIT DISTRICT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 2021

	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Excise Taxes	\$ -	\$ 9,000,000	\$ 5,319,481	\$ (3,680,519)
Investment earnings	100,000	100,000	(19,908)	(119,908)
Total revenues	100,000	9,100,000	5,299,573	(3,800,427)
OTHER FINANCING SOURCES (USES)				
Transfers out	(10,860,000)	(9,060,000)	(2,930,000)	6,130,000
Total other financing sources (uses)	(10,860,000)	(9,060,000)	(2,930,000)	6,130,000
Net change in fund balance	(10,760,000)	40,000	2,369,573	2,329,573
FUND BALANCES - BEGINNING	8,668,555	8,668,555	8,668,555	-
FUND BALANCES - ENDING	<u>\$ (2,091,445)</u>	<u>\$ 8,708,555</u>	<u>\$ 11,038,128</u>	<u>\$ 2,329,573</u>

CITY OF VANCOUVER**L.I.D. DEBT SERVICE FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2021

	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Fines and penalties	\$ -	\$ -	\$ 116	\$ 116
Investment earnings	5,000	5,000	68	(4,932)
Miscellaneous	-	-	7,554	7,554
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>7,738</u>	<u>2,738</u>
EXPENDITURES				
Debt service:				
Principal retirement	5,000	5,000	5,000	-
Interest/fiscal charges	225	225	225	-
Total expenditures	<u>5,225</u>	<u>5,225</u>	<u>5,225</u>	<u>-</u>
Net change in fund balance	(225)	(225)	2,513	2,738
FUND BALANCES - BEGINNING	<u>18,780</u>	<u>18,780</u>	<u>18,780</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 18,555</u>	<u>\$ 18,555</u>	<u>\$ 21,293</u>	<u>\$ 2,738</u>

CITY OF VANCOUVER

L.I.D. DEBT SERVICE GUARANTY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Investment earnings	\$ -	\$ -	\$ (28)	\$ (28)
Total revenues	-	-	(28)	(28)
Net change in fund balance	-	-	(28)	(28)
FUND BALANCES - BEGINNING	35,917	35,917	35,917	-
FUND BALANCES - ENDING	\$ 35,917	\$ 35,917	\$ 35,889	\$ (28)

CITY OF VANCOUVER
TRANSPORTATION DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
License and permits	\$ 4,398,365	\$ 4,072,118	\$ 1,566,704	\$ (2,505,414)
Fines and penalties	-	-	206	206
Investment earnings	100,000	100,000	(1,394)	(101,394)
Miscellaneous	-	-	(358)	(358)
Total revenues	<u>4,498,365</u>	<u>4,172,118</u>	<u>1,565,158</u>	<u>(2,606,960)</u>
EXPENDITURES				
Current:				
Transportation	48,383	48,383	(1,699)	50,082
Total expenditures	<u>48,383</u>	<u>48,383</u>	<u>(1,699)</u>	<u>50,082</u>
Excess (deficiency) of revenues over expenditures	4,449,982	4,123,735	1,566,857	(2,556,878)
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,807,287)</u>	<u>(5,907,287)</u>	<u>(1,993,296)</u>	<u>3,913,991</u>
Total other financing sources (uses)	<u>(5,807,287)</u>	<u>(5,907,287)</u>	<u>(1,993,296)</u>	<u>3,913,991</u>
Net change in fund balance	(1,357,305)	(1,783,552)	(426,439)	1,357,113
FUND BALANCES - BEGINNING	<u>2,106,607</u>	<u>2,106,607</u>	<u>2,106,607</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 749,302</u>	<u>\$ 323,055</u>	<u>\$ 1,680,168</u>	<u>\$ 1,357,113</u>

CITY OF VANCOUVER
PARKS CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 228,210	\$ 228,210
Investment earnings	20,000	20,000	(6,215)	(26,215)
Rents and royalties	-	-	21,500	21,500
Contributions/donations	-	-	395,835	395,835
Miscellaneous	-	-	26	26
Total revenues	20,000	20,000	639,356	619,356
EXPENDITURES				
Current:				
Culture and recreation	113,019	113,019	540,553	(427,534)
Capital outlay	8,299,000	15,616,666	704,678	14,911,988
Total expenditures	8,412,019	15,729,685	1,245,231	14,484,454
Excess (deficiency) of revenues over expenditures	(8,392,019)	(15,709,685)	(605,875)	15,103,810
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	946,959	960,859	13,900
Transfers in	8,300,585	17,355,097	1,147,508	(16,207,589)
Total other financing sources (uses)	8,300,585	18,302,056	2,108,367	(16,193,689)
Net change in fund balance	(91,434)	2,592,371	1,502,492	(1,089,879)
FUND BALANCES - BEGINNING	1,282,921	1,282,921	1,282,921	-
FUND BALANCES - ENDING	\$ 1,191,487	\$ 3,875,292	\$ 2,785,413	\$ (1,089,879)



CITY OF VANCOUVER
TRANSPORTATION CAPITAL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021

	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Excise Taxes	\$ 300,000	\$ 300,000	\$ 172,000	\$ (128,000)
Intergovernmental	10,529,783	11,529,783	916,770	(10,613,013)
Charges for services	-	1,408,371	1,333,453	(74,918)
Investment earnings	210,000	210,000	(17,850)	(227,850)
Rents and royalties	-	-	(35,228)	(35,228)
Miscellaneous	-	-	235,337	235,337
Total revenues	<u>11,039,783</u>	<u>13,448,154</u>	<u>2,604,482</u>	<u>(10,843,672)</u>
EXPENDITURES				
Current:				
Transportation	494,960	498,189	2,086,061	(1,587,872)
Capital outlay	<u>34,856,849</u>	<u>33,854,377</u>	<u>1,385,965</u>	<u>32,468,412</u>
Total expenditures	<u>35,351,809</u>	<u>34,352,566</u>	<u>3,472,026</u>	<u>30,880,540</u>
Excess (deficiency) of revenues over expenditures	(24,312,026)	(20,904,412)	(867,544)	20,036,868
OTHER FINANCING SOURCES (USES)				
Proceeds and premiums from debt issuance	1,615,000	1,615,000	-	(1,615,000)
Transfers in	17,807,619	19,407,619	2,498,511	(16,909,108)
Transfers out	<u>(1,164,873)</u>	<u>(1,638,974)</u>	<u>(841,799)</u>	<u>797,175</u>
Total other financing sources (uses)	<u>18,257,746</u>	<u>19,383,645</u>	<u>1,656,712</u>	<u>(17,726,933)</u>
Net change in fund balance	(6,054,280)	(1,520,767)	789,168	2,309,935
FUND BALANCES - BEGINNING	9,463,987	9,463,987	9,463,987	-
Prior Period Adjustment	(19,840)	(19,840)	-	19,840
FUND BALANCES - ENDING	<u>\$ 3,389,867</u>	<u>\$ 7,923,380</u>	<u>\$ 10,253,155</u>	<u>\$ 2,329,775</u>



CITY OF VANCOUVER

Consolidated Transportation Impact Fees

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 2021

	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Charges for services	\$ 3,600,000	\$ 3,600,000	\$ 2,523,549	\$ (1,076,451)
Investment earnings	103,000	103,000	(24,457)	(127,457)
Total revenues	<u>3,703,000</u>	<u>3,703,000</u>	<u>2,499,092</u>	<u>(1,203,908)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,452,678)	(3,652,678)	(436,147)	3,216,531
Total other financing sources (uses)	<u>(3,452,678)</u>	<u>(3,652,678)</u>	<u>(436,147)</u>	<u>3,216,531</u>
Net change in fund balance	250,322	50,322	2,062,945	2,012,623
FUND BALANCES - BEGINNING	<u>12,122,514</u>	<u>12,122,514</u>	<u>12,122,514</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 12,372,836</u>	<u>\$ 12,172,836</u>	<u>\$ 14,185,459</u>	<u>\$ 2,012,623</u>

CITY OF VANCOUVER
SCHOOL IMPACT FEES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Charges for services	\$ 23,341,060	\$ 11,381,060	\$ 8,441,328	\$ (2,939,732)
Investment earnings	33,672	33,672	(698)	(34,370)
Total revenues	<u>23,374,732</u>	<u>11,414,732</u>	<u>8,440,630</u>	<u>(2,974,102)</u>
EXPENDITURES				
Intergovernmental facilities	11,381,060	11,381,060	8,442,912	2,938,148
Total expenditures	<u>11,381,060</u>	<u>11,381,060</u>	<u>8,442,912</u>	<u>2,938,148</u>
Net change in fund balance	11,993,672	33,672	(2,282)	(35,954)
FUND BALANCES - BEGINNING	459	459	459	-
FUND BALANCES - ENDING	<u>\$ 11,994,131</u>	<u>\$ 34,131</u>	<u>\$ (1,823)</u>	<u>\$ (35,954)</u>

CITY OF VANCOUVER
**Consolidated Capital Improvement Fund
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year ended December 31, 2021**


	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Intergovernmental	\$ -	\$ 145,500	\$ 122,275	\$ (23,225)
Charges for services	-	-	4,350,229	4,350,229
Investment earnings	616,000	616,000	(90,258)	(706,258)
Rents and royalties	960,000	960,000	252,262	(707,738)
Contributions/donations	-	65,147	-	(65,147)
Total revenues	1,576,000	1,786,647	4,634,508	2,847,861
EXPENDITURES				
General government	6,982,571	16,355,109	2,503,971	13,851,138
Security of persons & property	1,076,043	1,642,397	971,410	670,987
Capital outlay	13,616,407	19,325,721	5,178,700	14,147,021
Total expenditures	21,675,021	37,323,227	8,654,081	28,669,146
Excess (deficiency) of revenues over expenditures	(20,099,021)	(35,536,580)	(4,019,573)	31,517,007
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	575,246	1,896,530	1,321,284
Transfers in	9,597,200	17,737,586	10,427,942	(7,309,644)
Transfers out	(4,310,800)	(7,578,003)	(645,390)	6,932,613
Total other financing sources (uses)	5,286,400	10,734,829	11,679,082	944,253
Net change in fund balance	(14,812,621)	(24,801,751)	7,659,509	32,461,260
FUND BALANCES - BEGINNING	40,907,078	40,907,078	40,907,078	-
FUND BALANCES - ENDING	\$ 26,094,457	\$ 16,105,327	\$ 48,566,587	\$ 32,461,260

CITY OF VANCOUVER

Consolidated Parks Impact Fees

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**BUDGET (GAAP BASIS) AND ACTUAL**

For the Year ended December 31, 2021



	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
REVENUES				
Charges for services	\$ 5,625,004	\$ 5,625,004	\$ 3,574,567	\$ (2,050,437)
Investment earnings	357,400	357,400	(21,647)	(379,047)
Total revenues	<u>5,982,404</u>	<u>5,982,404</u>	<u>3,552,920</u>	<u>(2,429,484)</u>
EXPENDITURES				
Physical environment	314,716	788,196	285,609	502,587
Total expenditures	<u>314,716</u>	<u>788,196</u>	<u>285,609</u>	<u>502,587</u>
Excess (deficiency) of revenues over expenditures	5,667,688	5,194,208	3,267,311	(1,926,897)
OTHER FINANCING SOURCES (USES)				
Transfers out	(7,900,585)	(12,055,097)	(837,485)	11,217,612
Total other financing sources (uses)	<u>(7,900,585)</u>	<u>(12,055,097)</u>	<u>(837,485)</u>	<u>11,217,612</u>
Net change in fund balance	(2,232,897)	(6,860,889)	2,429,826	9,290,715
FUND BALANCES - BEGINNING	<u>9,578,928</u>	<u>9,578,928</u>	<u>9,578,928</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 7,346,031</u>	<u>\$ 2,718,039</u>	<u>\$ 12,008,754</u>	<u>\$ 9,290,715</u>

CITY OF VANCOUVER

General Obligation Debt

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET (GAAP BASIS) AND ACTUAL

For the Year ended December 31, 2021

	Budget Amounts		Actual Biennium To-Date Thru 12/31/22	Variance Thru 12/31/22
	Original 2021-22 Biennium	Final 2021-22 Biennium		
EXPENDITURES				
Principal retirement	\$ 11,429,392	\$ 12,178,493	\$ 6,030,259	\$ 6,148,234
Interest/fiscal charges	3,408,425	20,565,670	19,309,559	1,256,111
Total expenditures	14,837,817	32,744,163	25,339,818	7,404,345
Excess (deficiency) of revenues over expenditures	(14,837,817)	(32,744,163)	(25,339,818)	7,404,345
OTHER FINANCING SOURCES (USES)				
Proceeds from refunding of debt	-	17,525,000	17,540,812	15,812
Transfers in	15,746,244	15,365,692	7,799,006	(7,566,686)
Total other financing sources (uses)	15,746,244	32,890,692	25,339,818	(7,550,874)
Net change in fund balance	908,427	146,529	-	(146,529)
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ 908,427	\$ 146,529	\$ 0	\$ (146,529)

CITY OF VANCOUVER
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
December 31, 2021



	Airport	Building Inspection	Solid Waste	Tennis Center	Total Nonmajor Enterprise Funds
ASSETS					
Current assets					
Cash and cash equivalents	\$ 1,044,907	\$ 14,569,734	\$ 2,660,268	\$ 98	\$ 18,275,007
Receivables (net)					
Accounts	9,319	582	283,987	-	293,888
Interest	517	7,227	1,312	-	9,056
Due from other funds	6,901	6,505	6,881	-	20,287
Due from other governmental units	405,947	-	9,927	-	415,874
Net Pension Asset	100,302	2,325,420	251,401	-	2,677,123
Total current assets	<u>1,567,893</u>	<u>16,909,468</u>	<u>3,213,776</u>	<u>98</u>	<u>21,691,235</u>
Noncurrent assets					
Capital assets					
Land and land improvements	484,202	-	-	-	484,202
Construction in progress	17,729	-	-	-	17,729
Infrastructure and other improvements	3,519,445	-	-	-	3,519,445
Buildings	6,774,163	2,538,759	204,330	-	9,517,252
Intangible assets	-	1,837,338	-	-	1,837,338
Machinery and equipment	-	315,183	9,138	-	324,321
Accumulated depreciation	(4,749,337)	(2,787,511)	(190,994)	-	(7,727,842)
Capital assets net of accumulated depreciation	<u>6,046,202</u>	<u>1,903,769</u>	<u>22,474</u>	<u>-</u>	<u>7,972,445</u>
Total noncurrent assets	<u>6,046,202</u>	<u>1,903,769</u>	<u>22,474</u>	<u>-</u>	<u>7,972,445</u>
TOTAL ASSETS	<u>7,614,095</u>	<u>18,813,237</u>	<u>3,236,250</u>	<u>98</u>	<u>29,663,680</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Out Flows Related to Asset Retirement Obligations	6,522	-	-	-	6,522
Amounts related to pension	13,241	306,975	33,187	-	353,403
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>19,763</u>	<u>306,975</u>	<u>33,187</u>	<u>-</u>	<u>359,925</u>
LIABILITIES					
Current liabilities					
Accounts payable	303,991	19,025	84,145	40,584	447,745
Due to other funds	10,954	137,637	39,464	-	188,055
Accrued liabilities	3,412	91,865	9,620	27,263	132,160
Custodial accounts	54,267	6,371	264	538	61,440
Unearned revenues	-	-	-	129,458	129,458
Total current liabilities	<u>372,624</u>	<u>254,898</u>	<u>133,493</u>	<u>197,843</u>	<u>958,858</u>
Noncurrent liabilities					
Accrued employee benefits	6,325	436,135	49,291	-	491,751
Net pension liability	9,573	221,941	23,994	-	255,508
Asset Retirement Obligations	150,000	-	-	-	150,000
Total noncurrent liabilities	<u>165,898</u>	<u>658,076</u>	<u>73,285</u>	<u>-</u>	<u>897,259</u>
TOTAL LIABILITIES	<u>538,522</u>	<u>912,974</u>	<u>206,778</u>	<u>197,843</u>	<u>1,856,117</u>
DEFERRED INFLOWS OF RESOURCES					
Amounts related to pension	104,096	2,413,372	260,910	-	2,778,378
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>104,096</u>	<u>2,413,372</u>	<u>260,910</u>	<u>-</u>	<u>2,778,378</u>
NET POSITION					
Net investment in capital assets	6,046,202	1,903,769	22,473	-	7,972,444
Unrestricted	945,038	13,890,097	2,779,276	(197,745)	17,416,666
TOTAL NET POSITION	<u>\$ 6,991,240</u>	<u>\$ 15,793,866</u>	<u>\$ 2,801,749</u>	<u>\$ (197,745)</u>	<u>\$ 25,389,110</u>

**CITY OF VANCOUVER****COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS**

For the Year Ended December 31, 2021



	Airport	Building Inspection	Solid Waste	Tennis Center	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	\$ 11,052	\$ 10,324,253	\$ 2,117,575	\$ 1,169,148	\$ 13,622,028
Rents and royalties	694,770	-	-	-	694,770
Operating grants and contributions	91,179	3,577	49,700	(6,759)	137,697
Miscellaneous	-	(240)	-	-	(240)
Total operating revenues	<u>797,001</u>	<u>10,327,590</u>	<u>2,167,275</u>	<u>1,162,389</u>	<u>14,454,255</u>
OPERATING EXPENSES					
Personnel services	118,508	3,298,385	366,492	-	3,783,385
Supplies and contractual services	109,565	397,002	1,100,226	1,322,337	2,929,130
Interfund services	179,469	1,881,679	259,594	-	2,320,742
Intergovernmental payments	-	-	6,128	-	6,128
Depreciation	307,838	110,263	6,599	-	424,700
Amortization of ARO deferred outflows	6,522	-	-	-	6,522
Total operating expenses	<u>721,902</u>	<u>5,687,329</u>	<u>1,739,039</u>	<u>1,322,337</u>	<u>9,470,607</u>
Operating income (loss)	75,099	4,640,261	428,236	(159,948)	4,983,648
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	(1,730)	(26,486)	(3,697)	-	(31,913)
Total nonoperating revenues (expenses)	<u>(1,730)</u>	<u>(26,486)</u>	<u>(3,697)</u>	<u>-</u>	<u>(31,913)</u>
Income (loss) before transfers	73,369	4,613,775	424,539	(159,948)	4,951,735
Capital contributions	411,210	-	-	-	411,210
Transfers in	-	6,505	4,250	-	10,755
Transfers out	-	(52,020)	(113,984)	-	(166,004)
Change in net position	<u>484,579</u>	<u>4,568,260</u>	<u>314,805</u>	<u>(159,948)</u>	<u>5,207,696</u>
TOTAL NET POSITION - BEGINNING	<u>6,506,661</u>	<u>11,225,606</u>	<u>2,486,944</u>	<u>(37,797)</u>	<u>20,181,414</u>
TOTAL NET POSITION - ENDING	<u>\$ 6,991,240</u>	<u>\$ 15,793,866</u>	<u>\$ 2,801,749</u>	<u>\$ (197,745)</u>	<u>\$ 25,389,110</u>

CITY OF VANCOUVER
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2021



	Consolidated Equipment Repair & Replacement	Computer Repair & Replacement	Grounds & Facilities Services	Self-Insured Worker's Comp & Liability
ASSETS				
Current assets				
Cash and cash equivalents	\$ 25,172,566	\$ 8,414,922	\$ 2,934,586	\$ 9,969,308
Receivables (net)				
Accounts	83,719	-	-	1,764
Interest	12,485	4,179	1,452	4,931
Due from other funds	138,575	50,463	556,925	80,702
Due from other governmental units	-	-	260,006	-
Inventory	538,770	-	-	-
Prepaid expenses	-	-	-	100,000
Net Pension Asset	1,294,282	-	2,086,170	306,938
Total current assets	<u>27,240,397</u>	<u>8,469,564</u>	<u>5,839,139</u>	<u>10,463,643</u>
Noncurrent assets				
Construction in progress	817,510	-	-	-
Intangible assets	48,591	7,581,496	-	92,140
Machinery and equipment	40,785,465	3,276,379	-	-
Accumulated depreciation	(25,627,165)	(3,591,321)	-	(51,006)
Total noncurrent assets	<u>16,024,401</u>	<u>7,266,554</u>	<u>-</u>	<u>41,134</u>
TOTAL ASSETS	<u>43,264,798</u>	<u>15,736,118</u>	<u>5,839,139</u>	<u>10,504,777</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Out Flows Related to Asset Retirement Obligations	71,695	-	-	-
Amounts related to pension	170,856	-	275,392	40,519
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>242,551</u>	<u>-</u>	<u>275,392</u>	<u>40,519</u>
LIABILITIES				
Current liabilities				
Accounts payable	410,348	119,456	324,727	257,744
Claims and judgments payable	-	-	-	3,188,325
Due to other funds	62,795	23,380	230,276	14,294
Accrued liabilities	47,152	-	86,106	10,624
Custodial accounts	2,181	46	731	-
Unearned revenues	-	-	-	-
Total current liabilities	<u>522,476</u>	<u>142,882</u>	<u>641,840</u>	<u>3,470,987</u>
Noncurrent liabilities				
Claims and judgments	-	-	-	6,121,054
Accrued employee benefits	252,839	-	329,325	40,567
Net pension liability	123,528	-	199,106	29,294
Asset Retirement Obligations	450,000	-	-	-
Total noncurrent liabilities	<u>826,367</u>	<u>-</u>	<u>528,431</u>	<u>6,190,915</u>
TOTAL LIABILITIES	<u>1,348,843</u>	<u>142,882</u>	<u>1,170,271</u>	<u>9,661,902</u>
DEFERRED INFLOWS OF RESOURCES				
Amounts related to pension	1,343,235	-	2,165,073	318,547
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,343,235</u>	<u>-</u>	<u>2,165,073</u>	<u>318,547</u>
NET POSITION				
Net investment in capital assets	16,024,404	7,266,552	-	41,134
Restricted for capital purposes	-	360,000	-	-
Unrestricted	24,790,867	7,966,684	2,779,187	523,713
TOTAL NET POSITION	<u>\$ 40,815,271</u>	<u>\$ 15,593,236</u>	<u>\$ 2,779,187</u>	<u>\$ 564,847</u>

CITY OF VANCOUVER
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2021



	Internal Administrative Services	Benefits	Self-Insured Health Insurance	Total Internal Service Funds
ASSETS				
Current assets				
Cash and cash equivalents	\$ 5,139,472	\$ 5,076,525	\$ 7,483,960	\$ 64,191,339
Receivables (net)				
Accounts	1,391	21,087	15,078	123,039
Interest	2,544	2,508	3,708	31,807
Due from other funds	2,192,375	36,441	(61,371)	2,994,110
Due from other governmental units	-	-	-	260,006
Inventory	-	-	-	538,770
Prepaid expenses	-	-	-	100,000
Net Pension Asset	7,222,736	-	-	10,910,126
Total current assets	<u>14,558,518</u>	<u>5,136,561</u>	<u>7,441,375</u>	<u>79,149,197</u>
Noncurrent assets				
Construction in progress	-	-	-	817,510
Intangible assets	22,145	-	-	7,744,372
Machinery and equipment	56,121	-	-	44,117,965
Accumulated depreciation	(58,399)	-	-	(29,327,891)
Total noncurrent assets	<u>19,867</u>	<u>-</u>	<u>-</u>	<u>23,351,956</u>
TOTAL ASSETS	<u>14,578,385</u>	<u>5,136,561</u>	<u>7,441,375</u>	<u>102,501,153</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Out Flows Related to Asset Retirement Obligations	-	-	-	71,695
Amounts related to pension	953,461	-	-	1,440,228
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>953,461</u>	<u>-</u>	<u>-</u>	<u>1,511,923</u>
LIABILITIES				
Current liabilities				
Accounts payable	156,054	132,954	10,959	1,412,242
Claims and judgments payable	-	-	626,696	3,815,021
Due to other funds	674,555	251,183	-	1,256,483
Accrued liabilities	250,261	10,296	(10,296)	394,143
Custodial accounts	962	87	-	4,007
Unearned revenues	(104)	23,942	(6,687)	17,151
Total current liabilities	<u>1,081,728</u>	<u>418,462</u>	<u>620,672</u>	<u>6,899,047</u>
Noncurrent liabilities				
Claims and judgments	-	-	-	6,121,054
Accrued employee benefits	1,229,083	-	-	1,851,814
Net pension liability	689,346	-	-	1,041,274
Asset Retirement Obligations	-	-	-	450,000
Total noncurrent liabilities	<u>1,918,429</u>	<u>-</u>	<u>-</u>	<u>9,464,142</u>
TOTAL LIABILITIES	<u>3,000,157</u>	<u>418,462</u>	<u>620,672</u>	<u>16,363,189</u>
DEFERRED INFLOWS OF RESOURCES				
Amounts related to pension	7,495,914	-	-	11,322,769
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>7,495,914</u>	<u>-</u>	<u>-</u>	<u>11,322,769</u>
NET POSITION				
Net investment in capital assets	19,868	-	-	23,351,958
Restricted for capital purposes	-	-	-	360,000
Unrestricted	5,015,907	4,718,099	6,820,703	52,615,160
TOTAL NET POSITION	<u>\$ 5,035,775</u>	<u>\$ 4,718,099</u>	<u>\$ 6,820,703</u>	<u>\$ 76,327,118</u>

CITY OF VANCOUVER**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION****INTERNAL SERVICE FUNDS**

For the Year Ended December 31, 2021

	Consolidated Equipment Repair & Replacement	Computer Repair & Replacement	Grounds & Facilities Services	Self-Insured Worker's Comp & Liability
OPERATING REVENUES				
Charges for services	\$ 6,715,388	\$ 43,809	\$ 11,364,036	\$ 7,259,872
Rents and royalties	4,523,675	2,667,210	5,602	-
Operating grants and contributions	-	64,600	(676,034)	-
Miscellaneous	24,130	18,007	2,477	77,890
Total operating revenues	<u>11,263,193</u>	<u>2,793,626</u>	<u>10,696,081</u>	<u>7,337,762</u>
OPERATING EXPENSES				
Personnel services	1,987,495	(7)	3,214,078	419,153
Supplies and contractual services	3,215,765	969,185	5,035,152	7,119,075
Interfund services	943,136	64,010	2,418,316	196,512
Intergovernmental payments	(1,550)	1,531	-	86,883
Depreciation	3,083,822	816,448	-	12,614
Amortization of ARO deferred outflows	28,678	-	-	-
Total operating expenses	<u>9,257,346</u>	<u>1,851,167</u>	<u>10,667,546</u>	<u>7,834,237</u>
Operating income (loss)	2,005,847	942,459	28,535	(496,475)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	(42,111)	(14,213)	(7,887)	(13,219)
Gain (Loss) on disposal of capital assets	359,259	65	-	-
Non-capital insurance recoveries	-	-	-	126,681
Total nonoperating revenues (expenses)	<u>317,148</u>	<u>(14,148)</u>	<u>(7,887)</u>	<u>113,462</u>
Income (loss) before contributions and transfers	2,322,995	928,311	20,648	(383,013)
Transfers in	368,810	-	2,005,375	294
Transfers out	-	-	(26,578)	-
Change in net position	<u>2,691,805</u>	<u>928,311</u>	<u>1,999,445</u>	<u>(382,719)</u>
TOTAL NET POSITION - BEGINNING	<u>38,123,466</u>	<u>14,664,925</u>	<u>779,742</u>	<u>947,566</u>
TOTAL NET POSITION - ENDING	<u>\$ 40,815,271</u>	<u>\$ 15,593,236</u>	<u>\$ 2,779,187</u>	<u>\$ 564,847</u>

CITY OF VANCOUVER

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2021



	Internal Administrative Services	Benefits	Self-Insured Health Insurance	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 18,240,182	\$ 12,241,813	\$ 12,337,921	\$ 68,203,021
Rents and royalties	63	-	-	7,196,550
Operating grants and contributions	-	-	-	(611,434)
Miscellaneous	3,473	499	5,122	131,598
Total operating revenues	<u>18,243,718</u>	<u>12,242,312</u>	<u>12,343,043</u>	<u>74,919,735</u>
OPERATING EXPENSES				
Personnel services	10,613,693	-	-	16,234,412
Supplies and contractual services	4,268,054	11,107,572	10,414,942	42,129,745
Interfund services	1,509,545	255,366	402,408	5,789,293
Intergovernmental payments	106,740	-	-	193,604
Depreciation	4,127	-	-	3,917,011
Amortization of ARO deferred outflows	-	-	-	28,678
Total operating expenses	<u>16,502,159</u>	<u>11,362,938</u>	<u>10,817,350</u>	<u>68,292,743</u>
Operating income (loss)	1,741,559	879,374	1,525,693	6,626,992
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	105,877	(9,672)	(12,162)	6,613
Gain (Loss) on disposal of capital assets	-	-	-	359,324
Non-capital insurance recoveries	-	-	-	126,681
Total nonoperating revenues (expenses)	<u>105,877</u>	<u>(9,672)</u>	<u>(12,162)</u>	<u>492,618</u>
Income (loss) before contributions and transfers	1,847,436	869,702	1,513,531	7,119,610
Transfers in	8,129	-	-	2,382,608
Transfers out	-	-	-	(26,578)
Change in net position	<u>1,855,565</u>	<u>869,702</u>	<u>1,513,531</u>	<u>9,475,640</u>
TOTAL NET POSITION - BEGINNING	<u>3,180,210</u>	<u>3,848,397</u>	<u>5,307,172</u>	<u>66,851,478</u>
TOTAL NET POSITION - ENDING	<u>\$ 5,035,775</u>	<u>\$ 4,718,099</u>	<u>\$ 6,820,703</u>	<u>\$ 76,327,118</u>

CITY OF VANCOUVER
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2021



	Consolidated Equipment Repair & Replacement	Computer Repair & Replacement	Grounds & Facilities Services	Self-Insured Worker's Comp & Liability
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 11,356,168	\$ 2,775,619	\$ 10,623,613	\$ 7,263,303
Cash received from other operating activities	26,115	18,053	2,586	77,890
Cash from operating grants and contributions	-	-	-	-
Cash payment for goods and services	(3,147,541)	(1,031,939)	(5,083,403)	(6,966,680)
Internal activity - payments to/from other funds	(996,356)	(53,070)	(1,942,102)	(237,425)
Cash payments to employees	(2,477,581)	7	(4,187,401)	(530,626)
Net cash provided (used) by operating activities	<u>4,760,805</u>	<u>1,708,670</u>	<u>(586,707)</u>	<u>(393,538)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payments to other governments	-	-	-	-
Non-capital insurance recoveries	-	-	-	126,681
Transfers from other funds	368,810	-	2,005,375	294
Transfers to other funds	-	-	(26,578)	-
Net cash used by noncapital financing activities	<u>368,810</u>	<u>-</u>	<u>1,978,797</u>	<u>126,975</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(2,895,604)	(406,677)	-	-
Proceeds from sale of capital assets	359,259	65	-	-
Capital contributions	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(2,536,345)</u>	<u>(406,612)</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (losses)	(44,075)	(15,071)	(8,620)	(13,396)
Net cash provided (used) in investing activities	<u>(44,075)</u>	<u>(15,071)</u>	<u>(8,620)</u>	<u>(13,396)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,549,195	1,286,987	1,383,470	(279,959)
CASH BALANCE AT BEGINNING OF YEAR	22,623,371	7,127,935	1,551,116	10,249,267
CASH BALANCE AT END OF YEAR	\$ 25,172,566	\$ 8,414,922	\$ 2,934,586	\$ 9,969,308
Reconciliation of operating income (loss) to net cash used by operating activities:				
Operating income (loss)	\$ 2,005,847	\$ 942,459	\$ 28,535	\$ (496,475)
Adjustments to reconcile operating income (loss) to net cash provided by operations:				
Depreciation expense	3,141,179	816,448	-	12,614
Decrease (increase) in receivables	150,077	-	81,975	5,881
Decrease (increase) in inventories	(31,023)	-	-	-
Increase (decrease) in current payables	97,456	(61,223)	(111,788)	(93,157)
Increase (decrease) in accrued liabilities	1,193,869	46	1,829,398	285,270
Decrease (increase) in receivable from other funds	(92,676)	(10,249)	(454,900)	5,359
Decrease (increase) in receivable from other government	-	-	746,025	-
Increase (decrease) in payables due to other funds	39,456	21,189	185,089	(46,272)
Increase (decrease) in claims and judgments payable	-	-	-	331,602
Increase (Decrease) in pension liability	(1,743,380)	-	(2,891,041)	(398,360)
Total adjustments	<u>2,754,958</u>	<u>766,211</u>	<u>(615,242)</u>	<u>102,937</u>
Net cash provided (used) by operating activities	<u>\$ 4,760,805</u>	<u>\$ 1,708,670</u>	<u>\$ (586,707)</u>	<u>\$ (393,538)</u>
Non cash investing, financing and capital activities				
Contribution of capital assets from government	-	-	-	-
Net change in fair value of investments	(99,431)	\$ (44,938)	\$ (4,967)	\$ (12,813)

CITY OF VANCOUVER
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2021



	Internal Administrative Services	Benefits	Self-Insured Health Insurance	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 18,239,582	\$ 12,242,854	\$ 12,297,280	\$ 74,798,419
Cash received from other operating activities	4,435	586	5,122	134,787
Cash from operating grants and contributions	-	-	-	-
Cash payment for goods and services	(4,385,204)	(11,190,378)	(10,445,944)	(42,251,089)
Internal activity - payments to/from other funds	(3,247,939)	(25,615)	(442,826)	(6,945,333)
Cash payments to employees	(13,429,905)	-	-	(20,625,506)
Net cash provided (used) by operating activities	<u>(2,819,031)</u>	<u>1,027,447</u>	<u>1,413,632</u>	<u>5,111,278</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payments to other governments	-	-	-	\$ -
Non-capital insurance recoveries	-	-	-	\$ 126,681
Transfers from other funds	8,129	-	-	\$ 2,382,608
Transfers to other funds	(1)	-	-	\$ (26,579)
Net cash used by noncapital financing activities	<u>8,128</u>	<u>-</u>	<u>-</u>	<u>2,482,710</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	-	-	-	\$ (3,302,281)
Proceeds from sale of capital assets	-	-	-	\$ 359,324
Capital contributions	-	-	-	\$ -
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,942,957)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (losses)	106,976	(10,301)	(13,044)	\$ 2,469
Net cash provided (used) in investing activities	<u>106,976</u>	<u>(10,301)</u>	<u>(13,044)</u>	<u>2,469</u>
				0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,703,926)	1,017,146	1,400,588	\$ 4,653,501
CASH BALANCE AT BEGINNING OF YEAR	<u>7,843,398</u>	<u>4,059,379</u>	<u>6,083,372</u>	<u>\$ 59,537,838</u>
CASH BALANCE AT END OF YEAR	<u>5,139,472</u>	<u>5,076,525</u>	<u>7,483,960</u>	<u>64,191,339</u>
Reconciliation of operating income (loss) to net cash used by operating activities:				
Operating income (loss)	<u>1,741,559</u>	<u>879,374</u>	<u>1,525,693</u>	<u>6,626,992</u>
Adjustments to reconcile operating income (loss) to net cash provided by operations:				
Depreciation expense	4,127	-	-	\$ 3,974,368
Decrease (increase) in receivables	87,235	2,535	(2,814)	\$ 324,889
Decrease (increase) in inventories	-	-	-	\$ (31,023)
Increase (decrease) in current payables	10,061	(93,102)	(20,706)	\$ (272,459)
Increase (decrease) in accrued liabilities	6,533,521	8,889	(48,123)	\$ 9,802,870
Decrease (increase) in receivable from other funds	(2,189,675)	(20,260)	104,727	\$ (2,657,674)
Decrease (increase) in receivable from other government	-	-	-	746,025
Increase (decrease) in payables due to other funds	451,281	250,011	(17,387)	883,367
Increase (decrease) in claims and judgments payable	-	-	(127,758)	203,844
Increase (Decrease) in pension liability	(9,457,140)	-	-	(14,489,921)
Total adjustments	<u>(4,560,590)</u>	<u>148,073</u>	<u>(112,061)</u>	<u>(1,515,714)</u>
Net cash provided (used) by operating activities	<u>(2,819,031)</u>	<u>1,027,447</u>	<u>1,413,632</u>	<u>5,111,278</u>

CITY OF VANCOUVER
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2021

Non cash investing, financing and capital activities

Contribution of capital assets from government	-	-	-	
	(10,363)	(1,098)	(22,526)	
Net change in fair value of investments				\$ (196,136)