

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

	Primary Government				
	Governmental Activities	Business-type Activities	Total Primary Government	Vancouver Downtown Redevelopment Authority	Vancouver Public Facilities District
<b>ASSETS</b>					
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					
Restricted Cash	-	14,741,717	14,741,717	-	-
Accrued interest receivable	-	7,290	7,290	-	-
Cash with fiscal/escrow agent	-	-	-	5,900,145	-
Receivables (net of allowance for uncollectible accounts)	43,749,213	25,126,055	68,875,268	2,644,216	387,959
Inventories	539,544	878,432	1,417,976	43,205	-
Prepaid items	257,972	-	257,972	187,116	-
Internal Balances	666,277	(666,277)	-	-	-
Due from other governmental units	1,156,728	725,904	1,882,632	-	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	-	3,603,691
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	447,792	6,844,669	-	-
Construction work in progress	18,946,250	39,482,202	58,428,452	79,480	-
Total assets	<u>1,293,261,308</u>	<u>656,529,020</u>	<u>1,949,790,328</u>	<u>47,071,032</u>	<u>4,654,331</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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	<u>11,352,704</u>	<u>3,275,986</u>	<u>14,628,690</u>	<u>834,507</u>	<u>-</u>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	14,381,988	10,091,709	24,473,697	1,167,898	-
Accrued interest payable	147,257	7,274	154,531	1,115,481	-
Unearned revenue	21,324,452	330,018	21,654,470	744,103	-
Custodial accounts	272,716	80,395	353,111	-	-
Noncurrent liabilities					
Net Pension Liability	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	3,689,069	38,066,876	2,224,304	-
Due in more than one year	68,112,711	2,787,676	70,900,387	54,196,589	1,043,258
Total liabilities	<u>188,197,385</u>	<u>21,051,437</u>	<u>209,248,822</u>	<u>59,448,375</u>	<u>1,043,258</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Amounts related to pension	73,770,332	17,366,739	91,137,071	-	-
Total deferred inflows of resources	<u>73,770,332</u>	<u>17,366,739</u>	<u>91,137,071</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>					
Net investment in capital assets	658,104,768	459,554,438	1,117,659,206	(19,581,886)	3,603,691
Restricted for					
Capital purposes	44,880,434	13,909,347	58,789,781	1,081,689	-
Culture & recreation	12,272,689	-	12,272,689	-	-
Debt service	53,480	-	53,480	4,818,456	-
Economic environment	38,829,627	-	38,829,627	-	-
Grants	139,160	-	139,160	-	-
Pension	125,792,824	16,733,833	142,526,657	-	-
Security of persons & property	2,688,238	-	2,688,238	-	-
Unrestricted	159,885,075	131,189,212	291,074,287	2,138,905	7,382
Total net position	<u>\$ 1,042,646,295</u>	<u>\$ 621,386,830</u>	<u>\$ 1,664,033,125</u>	<u>\$ (11,542,836)</u>	<u>\$ 3,611,073</u>

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