

**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	
	Original	Final	Biennium	Variance
	2021-22	2021-22	To-Date	
	Biennium	Biennium	Thru 12/31/22	Thru 12/31/22
<b>REVENUES</b>				
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
<b>EXPENDITURES</b>				
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
<b>OTHER FINANCING SOURCES (USES)</b>				
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)
<b>FUND BALANCES - BEGINNING</b>	1,282,921	1,282,921	1,282,921	-
<b>FUND BALANCES - ENDING</b>	\$ 1,191,487	\$ 3,875,292	\$ 2,785,413	\$ (1,089,879)