

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

		Program Revenues			Net (Expense) Revenue and Changes in Net Position				
					Primary Government			Component Units	
		Charges for Services, Fees, Fines and Forfeitures	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Vancouver Downtown Redevelopment Authority	Vancouver Public Facilities District
Functions/Programs	Expenses								
PRIMARY GOVERNMENT									
Governmental Activities:									
General government	\$ 84,956,750	\$ 74,758,343	\$ 5,948,505	\$ (917,196)	\$ (5,167,098)	\$ -	\$ (5,167,098)	\$ -	\$ -
Security/persons & property	83,451,474	4,419,091	4,580,002	151,181	(74,301,200)	-	(74,301,200)	-	-
Physical environment	22,436	1,393,093	-	-	1,370,657	-	1,370,657	-	-
Transportation	27,249,577	3,783,292	3,932,334	9,212,219	(10,321,732)	-	(10,321,732)	-	-
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	(98,250)	458,849	(747,039)	(7,242,052)	-	(7,242,052)	-	-
Interest/fiscal charges	1,029,095	-	-	-	(1,029,095)	-	(1,029,095)	-	-
Total governmental activities	235,132,704	94,781,858	18,402,014	7,699,165	(114,249,667)	-	(114,249,667)	-	-
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	3,612,775	-	(13,721)	-	2,538,895	2,538,895	-	-
Airport	715,380	705,822	91,179	409,480	-	491,101	491,101	-	-
Building Inspection	5,687,329	10,324,253	3,577	(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	142,887,671	934,163	21,847,205	-	51,724,088	51,724,088	-	-
Total Primary Government	\$ 349,077,655	\$ 237,669,529	\$ 19,336,177	\$ 29,546,370	(114,249,667)	51,724,088	(62,525,579)	-	-
COMPONENT UNITS									
Downtown Redevelopment Authority	14,985,331	13,147,585	-	-				(1,837,746)	-
Public Facilities District	2,163,065	-	-	-				-	(2,163,065)
Total Component Units	\$ 17,148,396	\$ 13,147,585	\$ -	\$ -				(1,837,746)	(2,163,065)
General Revenues:									
Taxes:									
Property Taxes Levied for General Purposes					58,553,494	-	58,553,494	-	-
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					124,977	(124,977)	-	-	-
Total General Revenues, Special Items, Extraordinary Items and Transfers					205,538,833	263,885	205,802,718	3,482,296	2,163,900
Change in Net Position					91,289,166	51,987,973	143,277,139	1,644,550	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					\$ 1,042,646,295	\$ 621,386,830	\$ 1,664,033,125	\$ (11,542,836)	\$ 3,611,073

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