

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

	Consolidated Water Sewer Fund	Parking Services	Non-Major Enterprise Funds	Total	(Governmental Activities) 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	429,911	36,837	20,287	487,035	2,977,168
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>157,732,056</u>	<u>9,281,989</u>	<u>21,691,235</u>	<u>188,705,280</u>	<u>79,132,255</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>610,526,145</u>	<u>17,492,508</u>	<u>29,663,680</u>	<u>657,682,333</u>	<u>102,484,211</u>
DEFERRED OUTFLOWS OF RESOURCES					
Amounts 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

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	Consolidated Water Sewer Fund	Parking Services	Non-Major Enterprise Funds	Total	(Governmental Activities) 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	-	-	-	-	3,188,325
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	1,020,839
Custodial accounts	11,273	7,682	61,440	80,395	4,007
Unearned revenues	2,694	197,866	129,458	330,018	17,151
Bonds, notes and loans payable	-	785,000	-	785,000	-
Total current liabilities	10,222,926	1,265,925	958,858	12,447,709	6,899,047
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	6,270,563	2,589,219	897,259	9,757,041	9,464,142
Total liabilities	16,493,489	3,855,144	1,856,117	22,204,750	16,363,189
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	14,049,911	538,450	2,778,378	17,366,739	11,322,769
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	122,299,496	8,206,884	17,416,666	147,923,046	52,598,218
Total net position	\$ 582,830,317	\$ 13,167,403	\$ 25,389,110	\$ 621,386,830	\$ 76,310,176

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