

CITY OF VANCOUVER
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5. INTERFUND BALANCES AND TRANSFERS

A Interfund Balances

Interfund transactions represent activity other than transfers and loans that happen between funds after the cash function in the general ledger is frozen at year-end. These can be for any types of internal service transactions, adjustments, or other activity where a due-to or due-from are recorded instead of moving cash. The due-to/from balances will be cleared immediately the following year. Interfund balances at December 31, 2021 were as follows:

		Due From other Funds					
		Consolidated General	Consolidated Fire	Consolidated Street	Consolidated Capital Improvement	Consolidated Park Impact Fees	American Rescue Plan Act
Due to other Funds	Consolidated General	\$ -	\$ 964,301	\$ 256,718	\$ 370,345		\$ 214,372
	Consolidated Fire	24,145	-	17,526	28,500		86,995
	Consolidated Street	38,836	-	-	-		28,426
	Consolidated Capital Improvement	1,583,675					
	Other Governmental	68,192	-	150,000	-	18,578	290
	Water/Sewer	151,714		38,202	85,710		81,028
	Parking				28,627		8,210
	Other Proprietary			4,815			10,755
	Internal Service	779,332	606,546	237,724	91,778		569,365
Total Due From		\$ 2,645,894	\$ 1,570,847	\$ 704,985	\$ 562,105	\$ 18,578	\$ 999,439

		Due From other Funds					
		Other Governmental	Consolidated Water/Sewer	Parking Services	Other Non-Major Enterprise	Internal Service	Total
Due to other Funds	Consolidated General	\$ 50,175	\$ 480,199	\$ 18,282	\$ 129,239	\$ 797,336	\$ 3,280,967
	Consolidated Fire	-	17,526	-	35,801	1,453	211,947
	Consolidated Street	45,475	3,679	-		-	116,415
	Consolidated Capital Improvement		7,825	66,249		89,625	1,747,375
	Other Governmental	570,642	-	-		107,847	915,547
	Water/Sewer	47,709				25,548	429,911
	Parking						36,837
	Other Proprietary					4,717	20,287
	Internal Service	66,079	295,886	75,612	23,015	231,831	2,977,168
Total Due From		\$ 780,034	\$ 805,115	\$ 160,143	\$ 188,055	\$ 1,256,483	\$ 9,736,454

**Minor differences may exist due to rounding.*

B. Interfund Transfers

Interfund transfers at December 31, 2021 were as follows:

		Transfers In					
		Consolidated General	Consolidated Fire	Consolidated Street	Consolidated Capital Improvement	General Obligation Debt	Nonmajor Governmental
Transfers Out	Consolidated General		\$ 36,468,460	\$ 17,496,601	\$ 9,518,573	\$ 2,427,731	\$ 713,314
	Consolidated Fire	\$ 281			891,600	361,550	
	Consolidated Street	38,382	16,942			255,062	485,500
	Consolidated Capital Improvement		645,390				
	Consolidated Parks Impact Fees						837,485
	American Rescue Plan Act	214,372	86,995	28,425			290
	Nonmajor Governmental	858,126		1,600,000	17,769	4,754,663	2,200,252
	Water/Sewer	5,565	16,941				
	Parking	977					
	Nonmajor Enterprise	281	52,020	83,908			
	Internal Service						
	Total Transfers In	\$ 1,117,984	\$ 37,286,748	\$ 19,208,934	\$ 10,427,942	\$ 7,799,006	\$ 4,236,841

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		Transfers In				
		Consolidated Water/Sewer	Parking Services	Nonmajor Enterprise	Internal Service	Total Transfers Out
Transfers Out	Consolidated General				\$ 1,458,999	\$ 68,083,678
	Consolidated Fire					1,253,431
	Consolidated Street				245,446	1,041,332
	Consolidated Capital Improvement					645,390
	Consolidated Parks Impact Fees					837,485
	American Rescue Plan Act	\$ 81,029	\$ 8,211		580,119	999,441
	Nonmajor Governmental					9,430,810
	Water/Sewer				36,693	59,199
	Parking					977
	Nonmajor Enterprise	1,209		10,755	17,831	166,004
	Internal Service				26,578	26,578
	Total Transfers In	\$ 82,238	\$ 8,211	\$ 10,755	\$ 2,365,666	\$ 82,544,325

**Minor differences may exist due to rounding.*

C. Interfund Loans/Advances

Interfund loans/advances at December 31, 2021 were as follows:

		Due From		Total
		Nonmajor Governmental Funds	Consolidated Park Impact Fees	
Due To	General	2,500,000	550,042	3,050,042

**Minor differences may exist due to rounding.*