

CITY OF VANCOUVER
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	Consolidated Water Sewer Fund	Parking Services	Non-Major Enterprise Funds	Total	(Governmental Activities) Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 124,310,850	\$ 302,454	\$ 13,584,230	\$ 138,197,534	\$ 68,203,021
Fines and penalties	82,504	448,715	-	531,219	-
Rents and royalties	564,741	2,861,606	694,770	4,121,117	7,196,550
Operating grants and contributions	834,263	-	137,697	971,960	(611,434)
Miscellaneous	431,745	10,699	(240)	442,204	131,598
Total operating revenues	<u>126,224,103</u>	<u>3,623,474</u>	<u>14,416,457</u>	<u>144,264,034</u>	<u>74,919,735</u>
OPERATING EXPENSES					
Personnel services	17,834,091	780,749	3,783,385	22,398,225	16,234,412
Supplies and contractual services	19,387,385	825,886	2,929,130	23,142,401	42,129,745
Interfund services	12,366,275	321,751	2,320,742	15,008,768	5,789,293
Intergovernmental payments	38,925,344	67,025	6,128	38,998,497	193,604
Depreciation	14,896,522	633,527	424,700	15,954,749	3,917,011
Amortization of ARO deferred outflows	46,820	-	6,522	53,342	28,678
Total operating expenses	<u>103,456,437</u>	<u>2,628,938</u>	<u>9,470,607</u>	<u>115,555,982</u>	<u>68,292,743</u>
Operating income (loss)	22,767,666	994,536	4,945,850	28,708,052	6,626,992
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	54,409	(13,721)	(31,913)	8,775	6,613
Interest and fiscal charges	(135,600)	(162,470)	-	(298,070)	-
Gain (Loss) on disposal of capital assets	124,510	1,731,249	-	1,855,759	359,324
Non-capital insurance recoveries	-	-	-	-	126,681
Total nonoperating revenues (expenses)	<u>43,319</u>	<u>1,555,058</u>	<u>(31,913)</u>	<u>1,566,464</u>	<u>492,618</u>
Income (loss) before contributions and transfers	22,810,985	2,549,594	4,913,937	30,274,516	7,119,610
Capital contributions	21,427,223	-	411,210	21,838,433	-
Transfers in	82,238	8,211	10,755	101,204	2,365,666
Transfers out	<u>(59,199)</u>	<u>(977)</u>	<u>(166,004)</u>	<u>(226,180)</u>	<u>(26,578)</u>
Change in net position	44,261,247	2,556,828	5,169,898	51,987,973	9,458,698
TOTAL NET POSITION - BEGINNING	<u>538,569,070</u>	<u>10,610,575</u>	<u>20,219,212</u>	<u>569,398,857</u>	<u>66,851,478</u>
TOTAL NET POSITION - ENDING	<u>\$ 582,830,317</u>	<u>\$ 13,167,403</u>	<u>\$ 25,389,110</u>	<u>\$ 621,386,830</u>	<u>\$ 76,310,176</u>

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