

CITY OF CAMAS, WASHINGTON

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Special Revenue Funds
Combining Balance Sheet

December 31, 2001

(with comparative totals for December 31, 2000)

	City Street	Emergency Rescue	Fire Equipment	Storm Water Drainage	Totals	
					2001	2000
Assets:						
Cash and Cash Equivalents	\$ 360,011	\$ 36,154	\$ 33,922	#####	\$ 1,721,707	\$ 1,581,598
Investments	-	-	-	-	-	505,785
Taxes Receivable (Net)	-	42,720	-	-	42,720	33,977
Accounts Receivable (Net)	4,487	252,970	-	-	257,457	248,290
Due from Other Governmental U ₁	274,888	-	-	-	274,888	-
Total Assets	\$ 639,386	\$ 331,844	\$ 33,922	#####	\$ 2,296,772	\$ 2,369,650
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	\$ 93,777	\$ 461	\$ -	\$ -	\$ 94,238	\$ 68,358
Retainages Payable	-	-	-	-	-	7,161
Other Accrued Liabilities	4,238	4,342	-	-	8,580	8,630
Deferred Revenue	-	34,726	-	-	34,726	33,977
Total Liabilities	98,015	39,529	-	-	137,544	118,126
Fund Balances:						
Undesignated Fund Balance	541,371	292,315	33,922	1,291,620	2,159,228	2,251,524
Total Fund Balances	541,371	292,315	33,922	1,291,620	2,159,228	2,251,524
Total Liabilities and Fund Balances	\$ 639,386	\$ 331,844	\$ 33,922	#####	\$ 2,296,772	\$ 2,369,650

CITY OF CAMAS, WASHINGTON

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Special Revenue Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal year ended December 31, 2001
 (With comparative totals for December 31, 2000)

	City Street	Emergency Rescue	Fire Equipment	Storm Water Drainage	Totals	
					2001	2000
Revenues:						
Taxes	\$ -	\$ 508,364	\$ -	\$ -	\$ 508,364	\$ 428,442
Intergovernmental	1,061,902	305,519	-	-	1,367,421	524,212
Charges for Services	75	589,540	-	22,889	612,504	671,356
Interest	10,989	12,985	5,408	65,860	95,242	96,398
Miscellaneous:						
Contributions	129,500	305	-	-	129,805	-
Other	2,117	634	-	-	2,751	3,451
Total Revenues	1,204,583	1,417,347	5,408	88,749	2,716,087	1,723,859
Expenditures:						
Current:						
Security of Persons and Property	-	1,589,231	-	-	1,589,231	1,403,807
Utilities and Environment	-	-	-	17,109	17,109	32,353
Transportation	1,178,891	-	-	-	1,178,891	1,133,873
Capitalized Expenditures	1,601,602	76,487	-	25,055	1,703,144	562,728
Total Expenditures	2,780,493	1,665,718	-	42,164	4,488,375	3,132,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,575,910)	(248,371)	5,408	46,585	(1,772,288)	(1,408,902)
Other Financing Sources:						
Proceeds of Intergovernment Loan	460,298	-	-	-	460,298	-
Operating Transfers In	1,218,794	-	-	-	1,218,794	1,838,433
Operating Transfers Out	(2,500)	-	-	-	(2,500)	-
Sale of Fixed Assets	-	3,400	-	-	3,400	-
Total Other Financing Sources	1,676,592	3,400	-	-	1,679,992	1,838,433
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	100,682	(244,971)	5,408	46,585	(92,296)	429,531
Fund Balances at Beginning of Year	440,689	537,286	28,514	1,245,035	2,251,524	1,821,993
Fund Balances at End of Year	\$ 541,371	\$ 292,315	\$ 33,922	#####	\$ 2,159,228	\$ 2,251,524

CITY OF CAMAS, WASHINGTON

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City Street

Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual

For the fiscal year ended December 31, 2001

(With comparative actual for the fiscal year ended December 31, 2000)

	2001			2000
	Budget	Actual	Variance	Actual
Revenues:				
Intergovernmental Revenue	\$ 3,503,280	\$1,061,902	\$ (2,441,378)	\$ 241,145
Charges for Service	-	75	75	75
Interest	-	10,989	10,989	-
Miscellaneous:				
Contributions	-	129,500	129,500	-
Other	-	2,067	2,067	3,032
Total Revenues	3,503,280	1,204,533	(2,298,747)	244,252
Expenditures:				
Transportation	1,180,694	1,178,891	1,803	1,133,873
Capitalized Expenditures	4,641,780	1,601,602	3,040,178	454,286
Total Expenditures	5,822,474	2,780,493	3,041,981	1,588,159
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(2,319,194)	(1,575,960)	743,234	(1,343,907)
Other Financing Sources:				
Proceeds of Intergovernmental Loans	-	460,298	460,298	-
Operating Transfers In	2,319,194	1,218,794	(1,100,400)	1,838,433
Operating Transfers Out	-	(2,500)	(2,500)	-
Total Other Financing Sources	2,319,194	1,676,592	(642,602)	1,838,433
Excess (Deficiency) of Revenues and				
Other Financing Sources				
Over (Under) Expenditures	-	100,632	100,632	494,526
Fund Balances at Beginning of Year	-	440,689	440,689	(53,837)
Fund Balances at End of Year	\$ -	\$ 541,321	\$ 541,321	\$ 440,689

CITY OF CAMAS, WASHINGTON

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Emergency Rescue

Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget to Actual

For the fiscal year ended December 31, 2001

(With comparative actual for the fiscal year ended December 31, 2000)

	2001			2000
	Budget	Actual	Variance	Actual
Revenues:				
Taxes	\$ 460,000	\$ 508,364	\$ 48,364	\$ 428,442
Intergovernmental Revenue	335,000	305,519	(29,481)	283,067
Charges for Service	603,000	589,540	(13,460)	641,133
Interest	20,000	12,985	(7,015)	9,730
Miscellaneous:				
Contributions	500	305	(195)	-
Other	-	604	604	419
Total Revenues	<u>1,418,500</u>	<u>1,417,317</u>	<u>(1,183)</u>	<u>1,362,791</u>
Expenditures:				
Security of Persons and Property	1,590,797	1,589,231	1,566	1,401,877
Capitalized Expenditures	91,150	76,487	14,663	61,472
Total Expenditures	<u>1,681,947</u>	<u>1,665,718</u>	<u>16,229</u>	<u>1,463,349</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(263,447)	(248,401)	15,046	(100,558)
Other Financing Sources (Uses):				
Sale of Fixed Assets	-	3,400	3,400	-
Total Other Financing Sources	<u>-</u>	<u>3,400</u>	<u>3,400</u>	<u>-</u>
Excess of Revenues and Other Financing Sources over Expenditures	(263,447)	(245,001)	18,446	(100,558)
Fund Balances at Beginning of Year	<u>148,447</u>	<u>537,286</u>	<u>388,839</u>	<u>637,844</u>
Fund Balances at End of Year	<u><u>\$(115,000)</u></u>	<u><u>\$ 292,285</u></u>	<u><u>\$407,285</u></u>	<u><u>\$ 537,286</u></u>

CITY OF CAMAS, WASHINGTON

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Fire Equipment Cumulative Reserve
Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget to Actual
For the fiscal year ended December 31, 2001

(With comparative actual for the fiscal year ended December 31, 2000)

	2001			2000
	Budget	Actual	Variance	Actual
Revenues:				
Interest	\$ -	\$ 5,408	\$ 5,408	\$ -
Expenditures:				
Security of Persons and Property	-	-	-	1,930
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	5,408	5,408	(1,930)
Fund Balances at Beginning of Year	-	28,514	28,514	30,444
Fund Balances at End of Year	\$ -	\$ 33,922	\$ 33,922	\$ 28,514

CITY OF CAMAS, WASHINGTON**B-6**

Storm Water Drainage

Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget to Actual

For the fiscal year ended December 31, 2001

(With comparative actual for the fiscal year ended December 31, 2000)

	2001		Variance	2000
	Budget	Actual		Actual
Revenues:				
Charges for Service	\$ 100,000	\$ 22,889	\$ (77,111)	\$ 30,148
Interest	75,000	65,860	(9,140)	86,668
Total Revenues	<u>175,000</u>	<u>88,749</u>	<u>(86,251)</u>	<u>116,816</u>
Expenditures:				
Utilities and Environment	18,505	17,109	1,396	32,353
Capitalized Expenditures	<u>185,000</u>	<u>25,055</u>	<u>159,945</u>	<u>46,970</u>
Total Expenditures	<u>203,505</u>	<u>42,164</u>	<u>161,341</u>	<u>79,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,505)	46,585	75,090	37,493
Fund Balances at Beginning of Year	<u>28,505</u>	<u>1,245,035</u>	<u>1,216,530</u>	<u>1,207,542</u>
Fund Balances at End of Year	<u>\$ -</u>	<u>\$1,291,620</u>	<u>\$1,291,620</u>	<u>\$1,245,035</u>
