

CITY OF NEWTON, MASSACHUSETTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2002

	<u>General</u>	<u>Community Preservation</u>	<u>High School Renovations</u>	<u>Non Major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:					
Cash and short term investments	\$ 25,853,934	\$ 1,529,123	\$ 11,114,337	\$ 12,127,860	\$ 50,625,254
Receivables, net of allowance for uncollectables					
Real estate and personal property taxes	5,798,875	67,678	-	-	5,866,553
Tax/utility liens	1,435,761	-	-	-	1,435,761
Motor vehicle excise	1,402,211	-	-	-	1,402,211
Charges for service	-	-	-	247,295	247,295
Departmental and other	4,390,787	-	-	42,291	4,433,078
Intergovernmental	14,707,065	1,585,478	-	8,148,872	24,441,415
Special assessments	704,285	-	-	-	704,285
Structured settlement contract	2,850,000	-	-	-	2,850,000
Interest and dividends	-	-	-	470,076	470,076
Loans	-	-	-	4,036,344	4,036,344
Due from other funds	52,972	-	-	-	52,972
Other assets	20,141	-	-	-	20,141
Cash - restricted	-	-	-	542,760	542,760
Investments - restricted	-	-	-	766,420	766,420
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Total Assets	57,216,031	3,182,279	11,114,337	26,381,918	97,894,565
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LIABILITIES:					
Warrants payable	2,048,034	-	2,477,185	728,935	5,254,154
Accrued liabilities	1,775,889	-	1,023,760	1,256,708	4,056,357
Accrued payroll	5,274,900	-	-	425,222	5,700,122
Abandoned property	1,086,897	-	-	-	1,086,897
Revenue refunds payable	1,234,488	-	-	-	1,234,488
Notes payable	-	-	22,650,000	-	22,650,000
Other liabilities	467,361	-	-	142,335	609,696
Deferred revenue	29,889,719	1,648,156	-	8,268,915	39,806,790
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Total Liabilities	41,777,288	1,648,156	26,150,945	10,822,115	80,398,504
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FUND BALANCES:					
Reserved for:					
Encumbrances and continued appropriations	4,062,155	-	-	-	4,062,155
Loans	-	-	-	3,676,345	3,676,345
Perpetual permanent funds	-	-	-	331,013	331,013
Other specified purposes	27,141	460,237	-	3,750	491,128
Unreserved:					
Designated for subsequent year expenditures	1,700,000	-	-	1,024,519	2,724,519
Undesignated, reported in:					
General fund	9,649,447	-	-	-	9,649,447
Special revenue funds	-	1,073,886	-	5,927,205	7,001,091
Capital project funds	-	-	(15,036,608)	3,619,064	(11,417,544)
Permanent funds	-	-	-	977,907	977,907
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Total Fund Balances	15,438,743	1,534,123	(15,036,608)	15,559,803	17,496,061
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Total Liabilities and Fund Balances	\$ 57,216,031	\$ 3,182,279	\$ 11,114,337	\$ 26,381,918	\$ 97,894,565
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