

CITY OF NEWTON, MASSACHUSETTS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FISCAL YEAR ENDED JUNE 30, 2002

	School Lunch Fund	Highway Improvement Fund	Revolving Fund	Receipts Reserved Fund	Community Development Block Grant	Municipal Federal Grant Fund
<b>REVENUES</b>						
Licenses and permits	\$ -	\$ -	\$ 58,935	\$ 271,098	\$ -	\$ -
Intergovernmental	426,291	610,677	-	-	3,554,128	1,004,909
Charges for service	2,533,579	-	5,150,929	990,367	-	-
Fines and forfeitures	-	-	242,666	-	-	-
Investment income	3,218	-	603	6,901	-	851
Contributions and donations	-	-	84,905	50,000	-	-
Miscellaneous	730	-	77,282	95,171	17,424	-
Total revenues	<u>2,963,818</u>	<u>610,677</u>	<u>5,615,320</u>	<u>1,413,537</u>	<u>3,571,552</u>	<u>1,005,760</u>
<b>EXPENDITURES</b>						
Current:						
General Government:						
Legislative & Executive	-	-	1,706	-	-	-
Elections	-	-	-	-	-	-
Administrative support	-	-	-	-	-	-
Planning & development	-	-	49,685	-	3,512,856	-
Public building maintenance & operations	-	-	5,201	-	-	-
Public Safety:						
Police	-	-	1,526,865	-	-	59,080
Fire	-	-	135,011	-	-	7,297
Education	3,387,582	-	3,284,384	-	-	-
Public Works:						
Streets & sidewalks	-	610,677	153,172	-	-	-
Collection & disposal of solid waste	-	-	-	-	-	-
Vehicle maintenance	-	-	2,593	-	-	-
Engineering	-	-	9,016	-	-	-
Public Transportation	-	-	-	-	-	-
Health & Human Services						
Public health	-	-	-	-	-	-
Human services	-	-	33,785	-	-	938,486
Culture & Recreation						
Libraries	-	-	36,242	-	-	4,290
Parks & recreation	-	-	801,814	-	-	-
Jackson Homestead museum	-	-	1,100	-	-	-
Pension benefits	-	-	2,034	-	58,696	-
Workers compensation insurance	-	-	-	-	-	-
Total expenditures	<u>3,387,582</u>	<u>610,677</u>	<u>6,042,608</u>	<u>-</u>	<u>3,571,552</u>	<u>1,009,153</u>
Excess/(deficiency) of revenues over expenditures	<u>(423,764)</u>	<u>-</u>	<u>(427,288)</u>	<u>1,413,537</u>	<u>-</u>	<u>(3,393)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	433,917	-	911,037	326,695	-	3,674
Transfers out	-	-	(14,906)	(1,197,916)	-	(116,931)
Proceeds from general obligation bonds	-	-	-	-	-	-
Total other financing sources and uses	<u>433,917</u>	<u>-</u>	<u>896,131</u>	<u>(871,221)</u>	<u>-</u>	<u>(113,257)</u>
Net change in fund balances	10,153	-	468,843	542,316	-	(116,650)
Fund balances - beginning of the year	6,930	132,459	1,643,718	1,518,311	250	140,788
Fund balances - end of the year	<u>\$ 17,083</u>	<u>\$ 132,459</u>	<u>\$ 2,112,561</u>	<u>\$ 2,060,627</u>	<u>\$ 250</u>	<u>\$ 24,138</u>

CITY OF NEWTON, MASSACHUSETTS  
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COMBINING STATEMENT OF REVEUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
JUNE 30, 2002

	Municipal State Grant Fund	School State Grant Fund	School Federal Grant Fund	Local Transportation Fund	Gift Fund
<b>REVENUES</b>					
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,192,703	3,093,234	2,893,971	-	-
Charges for service	-	-	-	9,719	-
Fines and forfeitures	-	-	-	-	-
Investment income	184	-	-	-	4,486
Contributions and donations	-	-	-	39,250	548,570
Miscellaneous	-	-	-	-	-
Total revenues	<u>1,192,887</u>	<u>3,093,234</u>	<u>2,893,971</u>	<u>48,969</u>	<u>553,056</u>
<b>EXPENDITURES</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Elections	13,648	-	-	-	-
Administrative support	-	-	-	-	2,778
Planning & development	11	-	-	-	35,413
Public building maintenance & operations	-	-	-	-	-
Public Safety:					
Police	31,224	-	-	-	3,727
Fire	23,918	-	-	-	-
Education	-	3,270,503	2,833,377	-	338,819
Public Works:					
Streets & sidewalks	-	-	-	-	-
Collection & disposal of solid waste	97,156	-	-	-	-
Vehicle maintenance	-	-	-	-	-
Engineering	-	-	-	-	-
Public Transportation	-	-	-	448,667	-
Health & Human Services					
Public health	528,734	-	-	-	422
Human services	78,683	-	-	-	27,031
Culture & Recreation					
Libraries	132,949	-	-	-	26
Parks & recreation	81,631	-	-	-	11,150
Jackson Homestead museum	-	-	-	-	-
Pension benefits	-	-	-	-	-
Workers compensation insurance	14,490	-	-	-	-
Total expenditures	<u>1,002,444</u>	<u>3,270,503</u>	<u>2,833,377</u>	<u>448,667</u>	<u>419,366</u>
Excess/(deficiency) of revenues over expenditures	<u>190,443</u>	<u>(177,269)</u>	<u>60,594</u>	<u>(399,698)</u>	<u>133,690</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	386,312	796
Transfers out	(40,000)	-	-	-	(327,491)
Proceeds from general obligation bonds	-	-	-	-	-
Total other financing sources and uses	<u>(40,000)</u>	<u>-</u>	<u>-</u>	<u>386,312</u>	<u>(326,695)</u>
Net change in fund balances	150,443	(177,269)	60,594	(13,386)	(193,005)
Fund balances - beginning of the year	<u>407,193</u>	<u>390,662</u>	<u>273,582</u>	<u>4,503</u>	<u>752,244</u>
Fund balances - end of the year	<u>\$ 557,636</u>	<u>\$ 213,393</u>	<u>\$ 334,176</u>	<u>\$ (8,883)</u>	<u>\$ 559,239</u>

CITY OF NEWTON, MASSACHUSETTS  
NON MAJOR GOVERNMENTAL FUNDS  
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FISCAL YEAR ENDED JUNE 30, 2002

	Community Development Authority Fund	Kennard Park Maintenance Permanent Fund	Emerson Community Center Permanent Fund	Newton Commonwealth Permanent Fund	Library Common Permanent Fund
<b>REVENUES</b>					
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	303,999	-	-	-	-
Charges for service	-	3,700	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	133,076	5,159	748	-	(107,062)
Contributions and donations	-	-	-	-	255,619
Miscellaneous	291	-	-	-	-
Total revenues	<u>437,366</u>	<u>8,859</u>	<u>748</u>	<u>-</u>	<u>148,557</u>
<b>EXPENDITURES</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Elections	-	-	-	-	-
Administrative support	-	-	-	-	-
Planning & development	76,787	-	-	-	-
Public building maintenance & operations	-	-	-	-	-
Public Safety:					
Police	-	-	-	-	-
Fire	-	-	-	-	-
Education					
Public Works:					
Streets & sidewalks	-	-	-	-	-
Collection & disposal of solid waste	-	-	-	-	-
Vehicle maintenance	-	-	-	-	-
Engineering	-	-	-	-	-
Public Transportation					
Health & Human Services					
Public health	-	-	-	-	-
Human services	-	-	-	-	-
Culture & Recreation					
Libraries	-	-	-	-	355,475
Parks & recreation	-	22,630	14,428	-	-
Jackson Homestead museum	-	-	-	-	-
Pension benefits					
Workers compensation insurance	-	-	-	-	-
Total expenditures	<u>76,787</u>	<u>22,630</u>	<u>14,428</u>	<u>-</u>	<u>355,475</u>
Excess/(deficiency) of revenues over expenditures	<u>360,579</u>	<u>(13,771)</u>	<u>(13,680)</u>	<u>-</u>	<u>(206,918)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from general obligation bonds	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	360,579	(13,771)	(13,680)	-	(206,918)
Fund balances - beginning of the year	<u>4,104,042</u>	<u>234,430</u>	<u>24,267</u>	<u>200,000</u>	<u>883,792</u>
Fund balances - end of the year	<u>\$ 4,464,621</u>	<u>\$ 220,659</u>	<u>\$ 10,587</u>	<u>\$ 200,000</u>	<u>\$ 676,874</u>

CITY OF NEWTON, MASSACHUSETTS  
NON MAJOR GOVERNMENTAL FUNDS  
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FISCAL YEAR ENDED JUNE 30, 2002

	Davenport Cemetary Permanent Fund	Nahanton Park Maintenance Permanent Fund	Hyde Community Center Permanent Fund	Oak Hill Community Center Permanent Fund	Eliot Memorial Permanent Fund	Twombly House Permanent Fund
<b>REVENUES</b>						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	119	59	5,103	873	36	39
Contributions and donations	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	119	59	5,103	873	36	39
<b>EXPENDITURES</b>						
Current:						
General Government:						
Legislative & Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Administrative support	-	-	-	-	-	-
Planning & development	-	-	-	-	-	-
Public building maintenance & operations	-	-	-	-	-	-
Public Safety:						
Police	-	-	-	-	-	-
Fire	-	-	-	-	-	-
Education	-	-	-	-	-	-
Public Works:						
Streets & sidewalks	-	-	-	-	-	-
Collection & disposal of solid waste	-	-	-	-	-	-
Vehicle maintenance	-	-	-	-	-	-
Engineering	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-
Health & Human Services						
Public health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture & Recreation						
Libraries	-	-	-	-	-	-
Parks & recreation	-	-	-	-	100	-
Jackson Homestead museum	-	-	-	-	-	-
Pension benefits	-	-	-	-	-	-
Workers compensation insurance	-	-	-	-	-	-
Total expenditures	-	-	-	-	100	-
Excess/(deficiency) of revenues over expenditures	119	59	5,103	873	(64)	39
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceeds from general obligation bonds	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	119	59	5,103	873	(64)	39
Fund balances - beginning of the year	4,694	2,316	62,134	34,353	1,402	1,536
Fund balances - end of the year	\$ 4,813	\$ 2,375	\$ 67,237	\$ 35,226	\$ 1,338	\$ 1,575

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NON MAJOR GOVERNMENTAL FUNDS  
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FISCAL YEAR ENDED JUNE 30, 2002

	Jackson Homestead Permanent Fund	Conservation Permanent Fund	Public Building Improvement Fund	Public Works Improvement Fund	Technology Improvement Fund	Capital Stabilization Fund
<b>REVENUES</b>						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	3,495	876	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>3,495</u>	<u>876</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Current:						
General Government:						
Legislative & Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Administrative support	-	-	-	-	-	-
Planning & development	-	-	-	-	-	-
Public building maintenance & operations	-	-	-	-	-	-
Public Safety:						
Police	-	-	-	-	-	-
Fire	-	-	-	-	-	-
Education	-	-	5,540,531	-	-	-
Public Works:						
Streets & sidewalks	-	-	-	-	-	-
Collection & disposal of solid waste	-	-	-	-	-	-
Vehicle maintenance	-	-	-	-	-	-
Engineering	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-
Health & Human Services						
Public health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture & Recreation						
Libraries	-	-	-	-	-	-
Parks & recreation	-	-	-	-	-	-
Jackson Homestead museum	2,096	-	-	-	-	-
Pension benefits	-	-	-	-	-	-
Workers compensation insurance	-	-	-	-	-	-
Total expenditures	<u>2,096</u>	<u>-</u>	<u>5,540,531</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over expenditures	<u>1,399</u>	<u>876</u>	<u>(5,540,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	1,894,109
Transfers out	-	-	(38,602)	-	(848)	(230,450)
Proceeds from general obligation bonds	-	-	4,910,000	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>4,871,398</u>	<u>-</u>	<u>(848)</u>	<u>1,663,659</u>
Net change in fund balances	1,399	876	(669,133)	-	(848)	1,663,659
Fund balances - beginning of the year	<u>51,500</u>	<u>34,461</u>	<u>1,308,399</u>	<u>54,705</u>	<u>848</u>	<u>1,425,953</u>
Fund balances - end of the year	<u>\$ 52,899</u>	<u>\$ 35,337</u>	<u>\$ 639,266</u>	<u>\$ 54,705</u>	<u>\$ -</u>	<u>\$ 3,089,612</u>

CITY OF NEWTON, MASSACHUSETTS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FISCAL YEAR ENDED JUNE 30, 2002

	Total Non-Major Governmental Funds
<b>REVENUES</b>	
Licenses and permits	\$ 330,033
Intergovernmental	13,079,912
Charges for service	8,688,294
Fines and forfeitures	242,666
Investment income	58,764
Contributions and donations	978,344
Miscellaneous	190,898
Total revenues	23,568,911
<b>EXPENDITURES</b>	
Current:	
General Government:	
Legislative & Executive	1,706
Elections	13,648
Administrative support	2,778
Planning & development	3,674,752
Public building maintenance & operations	5,201
Public Safety:	
Police	1,620,896
Fire	166,226
Education	
	18,655,196
Public Works:	
Streets & sidewalks	763,849
Collection & disposal of solid waste	97,156
Vehicle maintenance	2,593
Engineering	9,016
Public Transportation	
	448,667
Health & Human Services	
Public health	529,156
Human services	1,077,985
Culture & Recreation	
Libraries	528,982
Parks & recreation	931,753
Jackson Homestead museum	3,196
Pension benefits	
	60,730
Workers compensation insurance	
	14,490
Total expenditures	28,607,976
Excess/(deficiency) of revenues over expenditures	(5,039,065)
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in	3,956,540
Transfers out	(1,967,144)
Proceeds from general obligation bonds	4,910,000
Total other financing sources and uses	6,899,396
Net change in fund balances	1,860,331
Fund balances - beginning of the year	13,699,472
Fund balances - end of the year	\$ 15,559,803