

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

	School Lunch Fund	Highway Improvement Fund	Revolving Fund	Receipts Reserved Fund	Community Development Block Grant Fund
<b>ASSETS:</b>					
Cash and short term investments	\$ 326,249	\$ 93,763	\$ 2,189,995	\$ 2,060,627	\$ 76,898
Receivables, net of allowance for uncollectables					
Charges for service	-	-	247,295	-	-
Departmental and other	-	-	-	42,291	-
Intergovernmental	70,983	2,880,014	-	-	3,118,334
Interest and dividends	-	-	-	-	-
Loans	-	-	-	360,000	-
Cash - restricted	-	-	-	-	-
Investments - restricted	-	-	-	-	-
<b>Total Assets</b>	<b>397,232</b>	<b>2,973,777</b>	<b>2,437,290</b>	<b>2,462,918</b>	<b>3,195,232</b>
<b>LIABILITIES:</b>					
Warrants payable	485	-	98,626	-	-
Accrued liabilities	216,604	35,383	111,617	-	116,154
Accrued payroll	163,060	-	-	-	-
Other liabilities	-	-	-	-	-
Deferred revenue	-	2,805,935	114,486	402,291	3,078,828
<b>Total Liabilities</b>	<b>380,149</b>	<b>2,841,318</b>	<b>324,729</b>	<b>402,291</b>	<b>3,194,982</b>
<b>FUND BALANCES:</b>					
Reserved for:					
Loans	-	-	-	-	-
Perpetual permanent funds	-	-	-	-	-
Other specified purposes	2,400	-	1,100	-	250
Unreserved:					
Designated for subsequent year expenditures	-	-	-	860,000	-
Special revenue funds	14,683	132,459	2,111,461	1,200,627	-
Capital project funds	-	-	-	-	-
Permanent funds	-	-	-	-	-
<b>Total Fund Balances</b>	<b>17,083</b>	<b>132,459</b>	<b>2,112,561</b>	<b>2,060,627</b>	<b>250</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 397,232</b>	<b>\$ 2,973,777</b>	<b>\$ 2,437,290</b>	<b>\$ 2,462,918</b>	<b>\$ 3,195,232</b>

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COMBINING BALANCE SHEET  
JUNE 30, 2002

	Municipal Federal Grant Fund	Municipal State Grant Fund	School State Grant Fund	School Federal Grant Fund	Local Transportation Fund
<b>ASSETS:</b>					
Cash and short term investments	\$ 31,947	\$ 574,056	\$ 393,230	\$ 502,609	\$ 62,795
Receivables, net of allowance for uncollectables					
Charges for service	-	-	-	-	-
Departmental and other	-	-	-	-	-
Intergovernmental	1,873,554	148,394	-	57,593	-
Interest and dividends	-	-	-	-	-
Loans	-	-	-	-	-
Cash - restricted	-	-	-	-	-
Investments - restricted	-	-	-	-	-
<b>Total Assets</b>	<b>1,905,501</b>	<b>722,450</b>	<b>393,230</b>	<b>560,202</b>	<b>62,795</b>
<b>LIABILITIES:</b>					
Warrants payable	9,363	120,514	38,819	72,416	38,013
Accrued liabilities	4,625	19,856	67,966	15,304	33,665
Accrued payroll	-	24,315	73,052	138,306	-
Other liabilities	-	129	-	-	-
Deferred revenue	1,867,375	-	-	-	-
<b>Total Liabilities</b>	<b>1,881,363</b>	<b>164,814</b>	<b>179,837</b>	<b>226,026</b>	<b>71,678</b>
<b>FUND BALANCES:</b>					
Reserved for:					
Loans	-	-	-	-	-
Perpetual permanent funds	-	-	-	-	-
Other specified purposes	-	-	-	-	-
Unreserved:					
Designated for subsequent year expenditures	-	-	-	-	-
Special revenue funds	24,138	557,636	213,393	334,176	(8,883)
Capital project funds	-	-	-	-	-
Permanent funds	-	-	-	-	-
<b>Total Fund Balances</b>	<b>24,138</b>	<b>557,636</b>	<b>213,393</b>	<b>334,176</b>	<b>(8,883)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,905,501</b>	<b>\$ 722,450</b>	<b>\$ 393,230</b>	<b>\$ 560,202</b>	<b>\$ 62,795</b>

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	Gift Fund	Community Development Authority Fund	Kennard Park Maintenance Permanent Fund	Emerson Community Center Permanent Fund	Newton Commonwealth Permanent Fund
<b>ASSETS:</b>					
Cash and short term investments	\$ 600,875	\$ 601,249	\$ -	\$ -	\$ -
Receivables, net of allowance for uncollectables					
Charges for service	-	-	-	-	-
Departmental and other	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest and dividends	-	465,883	-	-	-
Loans	-	3,676,344	-	-	-
Cash - restricted	-	-	224,711	10,988	-
Investments - restricted	-	-	-	-	200,000
<b>Total Assets</b>	<b>600,875</b>	<b>4,743,476</b>	<b>224,711</b>	<b>10,988</b>	<b>200,000</b>
<b>LIABILITIES:</b>					
Warrants payable	2,834	-	2,697	323	-
Accrued liabilities	12,313	136,649	1,355	78	-
Accrued payroll	26,489	-	-	-	-
Other liabilities	-	142,206	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>41,636</b>	<b>278,855</b>	<b>4,052</b>	<b>401</b>	<b>-</b>
<b>FUND BALANCES:</b>					
Reserved for:					
Loans	-	3,676,345	-	-	-
Perpetual permanent funds	-	-	-	-	200,000
Other specified purposes	-	-	-	-	-
Unreserved:					
Designated for subsequent year expenditures	-	-	-	-	-
Special revenue funds	559,239	788,276	-	-	-
Capital project funds	-	-	-	-	-
Permanent funds	-	-	220,659	10,587	-
<b>Total Fund Balances</b>	<b>559,239</b>	<b>4,464,621</b>	<b>220,659</b>	<b>10,587</b>	<b>200,000</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 600,875</b>	<b>\$ 4,743,476</b>	<b>\$ 224,711</b>	<b>\$ 10,988</b>	<b>\$ 200,000</b>

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	Library Common Permanent Fund	Davenport Cemetery Permanet Fund	Nahanton Park Maintenance Permanent Fund	Hyde Community Center Permanent Fund	Oak Hill Communtiy Center Permanent Fund
<b>ASSETS:</b>					
Cash and short term investments	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net of allowance for uncollectables	-	-	-	-	-
Charges for service	-	-	-	-	-
Departmental and other	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest and dividends	4,193	-	-	-	-
Loans	-	-	-	-	-
Cash - restricted	106,261	4,813	2,375	67,237	35,226
Investments - restricted	566,420	-	-	-	-
<b>Total Assets</b>	<b>676,874</b>	<b>4,813</b>	<b>2,375</b>	<b>67,237</b>	<b>35,226</b>
<b>LIABILITIES:</b>					
Warrants payable	-	-	-	-	-
Accrued liabilities	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Other liabilities	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>					
Reserved for:					
Loans					
Perpetual permanent funds	-	500	963	50,000	30,000
Other specified purposes	-	-	-	-	-
Unreserved:					
Designated for subsequent year expenditures					
Special revenue funds	-	-	-	-	-
Capital project funds	-	-	-	-	-
Permanent funds	676,874	4,313	1,412	17,237	5,226
<b>Total Fund Balances</b>	<b>676,874</b>	<b>4,813</b>	<b>2,375</b>	<b>67,237</b>	<b>35,226</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 676,874</b>	<b>\$ 4,813</b>	<b>\$ 2,375</b>	<b>\$ 67,237</b>	<b>\$ 35,226</b>

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	Eliot Memorial Permanent Fund	Trombley House Maintenance Permanent Fund	Jackson Homestead Permanent Fund	Conservation Permanent Fund	Public Building Improvement Fund
<b>ASSETS:</b>					
Cash and short term investments	\$ -	\$ -	\$ -	\$ -	\$ 1,469,250
Receivables, net of allowance for uncollectables	-	-	-	-	-
Charges for service	-	-	-	-	-
Departmental and other	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest and dividends	-	-	-	-	-
Loans	-	-	-	-	-
Cash - restricted	1,338	1,575	52,899	35,337	-
Investments - restricted	-	-	-	-	-
<b>Total Assets</b>	<b>1,338</b>	<b>1,575</b>	<b>52,899</b>	<b>35,337</b>	<b>1,469,250</b>
<b>LIABILITIES:</b>					
Warrants payable	-	-	-	-	344,845
Accrued liabilities	-	-	-	-	485,139
Accrued payroll	-	-	-	-	-
Other liabilities	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>829,984</b>
<b>FUND BALANCES:</b>					
Reserved for:					
Loans	-	-	-	-	-
Perpetual permanent funds	300	1,000	23,250	25,000	-
Other specified purposes	-	-	-	-	-
Unreserved:					
Designated for subsequent year expenditures	-	-	-	-	-
Special revenue funds	-	-	-	-	-
Capital project funds	-	-	-	-	639,266
Permanent funds	1,038	575	29,649	10,337	-
<b>Total Fund Balances</b>	<b>1,338</b>	<b>1,575</b>	<b>52,899</b>	<b>35,337</b>	<b>639,266</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,338</b>	<b>\$ 1,575</b>	<b>\$ 52,899</b>	<b>\$ 35,337</b>	<b>\$ 1,469,250</b>

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JUNE 30, 2002

	Public Works Improvement Fund	Technology Improvement Fund	Capital Stabilization Fund	Total Non-Major Governmental Funds
<b>ASSETS:</b>				
Cash and short term investments	\$ 54,705	\$ -	\$ 3,089,612	\$ 12,127,860
Receivables, net of allowance for uncollectables				
Charges for service	-	-	-	247,295
Departmental and other	-	-	-	42,291
Intergovernmental	-	-	-	8,148,872
Interest and dividends	-	-	-	470,076
Loans	-	-	-	4,036,344
Cash - restricted	-	-	-	542,760
Investments - restricted	-	-	-	766,420
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Total Assets	54,705	-	3,089,612	26,381,918
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<b>LIABILITIES:</b>				
Warrants payable	-	-	-	728,935
Accrued liabilities	-	-	-	1,256,708
Accrued payroll	-	-	-	425,222
Other liabilities	-	-	-	142,335
Deferred revenue	-	-	-	8,268,915
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Total Liabilities	-	-	-	10,822,115
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<b>FUND BALANCES:</b>				
Reserved for:				
Loans	-	-	-	3,676,345
Perpetual permanent funds	-	-	-	331,013
Other specified purposes	-	-	-	3,750
Unreserved:				
Designated for subsequent year expenditures	-	-	164,519	1,024,519
Special revenue funds	-	-	-	5,927,205
Capital project funds	54,705	-	2,925,093	3,619,064
Permanent funds	-	-	-	977,907
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Total Fund Balances	54,705	-	3,089,612	15,559,803
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Total Liabilities and Fund Balances	\$ 54,705	\$ -	\$ 3,089,612	\$ 26,381,918
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