

CITY OF MONTEREY  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 2002  
 WITH COMPARATIVE AMOUNTS FOR THE FISCAL YEAR ENDED JUNE 30, 2001

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and investments available for operations (Note 2)	\$6,016,427	\$11,343,494		\$13,450,985
Restricted cash and investments (Note 2):				
Held by fiscal agent		51,731	\$9,021,814	
Held by City				
Receivables:				
Taxes	2,649,405	417,925		
Accounts	696,949	480,382		76,500
Interest	567,129			
Due from other governments and agencies		62,335		362,922
Due from other funds (Note 3B)	3,385,737			
Advances to other funds (Note 3C)	1,263,221	2,279,738		
Repayment agreement receivable (Note 3D)	67,134,175			
Rehabilitation loans (Note 4)		2,939,870		
Downpayment assistance loans (Note 4)		1,160,177		
Project subsidy loans (Note 4)		3,127,256		
Property held for resale (Note 1I)		195,903		
Bond discount and origination cost				
Fixed assets (net of accumulated depreciation) (Note 5)				
Amount available in debt service funds				
Amount to be provided for the retirement of long term obligations				
Total Assets	<u>\$81,713,043</u>	<u>\$22,058,811</u>	<u>\$9,021,814</u>	<u>\$13,890,407</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$2,124,929	\$306,704	\$2,500	\$1,074,636
Due to other funds (Note 3)		59,004		293,348
Advances from other funds (Note 3)		1,497,265	1,472,383	
Repayment agreement payable (Note 3D)				
Accrued interest				
Deferred revenue	67,367,080	265,369		
Long-term debt (Note 6)				
Accrued claims payable (Note 10)				
Compensated absences payable (Note 1G)				
Total Liabilities	<u>69,492,009</u>	<u>2,128,342</u>	<u>1,474,883</u>	<u>1,367,984</u>
<b>EQUITY AND OTHER CREDITS</b>				
Investment in fixed assets				
Contributed capital (Note 7)				
Retained earnings				
Fund balances (Note 7)				
Reserved for:				
Encumbrances	926,195	1,403,129		1,249,299
Long-term receivables		7,227,301		
Debt service			3,584,905	
Property held for resale		195,903		
Advances to other funds	1,263,221	2,279,738		
Other				
Unreserved, designated for:				
Economic uncertainty	6,266,727			
Capital outlay and cultural arts	609,516			11,273,124
Construction in progress	2,392,452			
Neighborhood improvement		3,729,597		
Unreserved, undesignated	762,923	5,094,801	3,962,026	
Total Equity and Other Credits	<u>12,221,034</u>	<u>19,930,469</u>	<u>7,546,931</u>	<u>12,522,423</u>
Total Liabilities, Equity and Other Credits	<u>\$81,713,043</u>	<u>\$22,058,811</u>	<u>\$9,021,814</u>	<u>\$13,890,407</u>

See accompanying notes to financial statements

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long- Term Obligations	2002	2001
\$9,828,268	\$8,811,129	\$3,166,132			\$52,616,435	\$51,167,722
1,722,572	43,565	1,265,758			10,839,682	\$6,139,226
					1,265,758	1,244,710
					3,067,330	3,053,146
4,047,585	29,448	74,616			5,405,480	2,410,085
					567,129	684,061
					425,257	966,221
					3,385,737	1,460,033
					3,542,959	3,184,048
					67,134,175	69,655,212
					2,939,870	3,011,381
					1,160,177	1,630,267
					3,127,256	3,041,306
					195,903	221,276
286,314					286,314	260,697
28,857,148	4,183,289		\$93,446,155		126,486,592	118,303,326
				\$3,584,905	3,584,905	2,792,515
				84,913,148	84,913,148	78,965,118
<u>\$44,741,887</u>	<u>\$13,067,431</u>	<u>\$4,506,506</u>	<u>\$93,446,155</u>	<u>\$88,498,053</u>	<u>\$370,944,107</u>	<u>\$348,190,350</u>
\$1,283,897	\$252,375	\$180,690			\$5,225,731	\$3,557,053
3,033,385					3,385,737	1,460,033
118,923		454,388			3,542,959	3,184,048
				67,134,175	67,134,175	69,655,212
381,790					381,790	399,341
					67,632,449	70,250,122
19,740,886	741,281			19,321,379	39,803,546	31,587,219
	6,868,400				6,868,400	5,802,400
				2,042,499	2,042,499	1,730,000
<u>24,558,881</u>	<u>7,862,056</u>	<u>635,078</u>		<u>88,498,053</u>	<u>196,017,286</u>	<u>187,625,428</u>
			93,446,155		93,446,155	85,004,003
1,976,510	2,149,263				4,125,773	4,125,773
18,206,496	3,056,112				21,262,608	20,638,806
		16			3,578,639	3,039,294
					7,227,301	7,682,954
					3,584,905	2,792,515
					195,903	221,276
					3,542,959	2,952,774
		146,676			146,676	230,914
					6,266,727	5,928,675
					11,882,640	10,941,360
					2,392,452	2,840,986
					3,729,597	3,029,441
		3,724,736			13,544,486	11,136,151
<u>20,183,006</u>	<u>5,205,375</u>	<u>3,871,428</u>	<u>93,446,155</u>		<u>174,926,821</u>	<u>160,564,922</u>
<u>\$44,741,887</u>	<u>\$13,067,431</u>	<u>\$4,506,506</u>	<u>\$93,446,155</u>	<u>\$88,498,053</u>	<u>\$370,944,107</u>	<u>\$348,190,350</u>