Supplementary Information

SUPPLEMENTAL SCHEDULES
(COMBINING INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES)

Combining, Individual Fund and Account Group

Statements and Schedules

General Fund

General Fund

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 1
GENERAL FUND REVENUES - BUDGETARY BASIS -			
BUDGET AND ACTUAL			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
PROPERTY TAXES			
Current year's levy	$ 70,441,962	$ 73,253,751	$ 2,811,789
Prior years' levies	4,000,000	2,842,581	(1,157,419)
Motor vehicle supplement	1,000,000	1,242,296	242,296
Personal property tax audit	-	24,427	24,427
Total taxes, interest and lien fees	75,441,962	77,363,055	1,921,093
INTERGOVERNMENTAL			
State property pilot	519,253	512,614	(6,639)
Circuit court rent and fees	532,850	584,244	51,394
Public Act 217A - private schools	106,837	102,836	(4,001)
In lieu of taxes 080 Pilot-6	188,436	137,335	(51,101)
In lieu of taxes nonprofit institutions	1,090,110	1,090,180	70
LOCIP reimbursement	532,117	524,461	(7,656)
Town aid roads	421,278	418,826	(2,452)
PA 461 Manufacturers Inventory	1,946,591	2,071,117	124,526
Transportation non-public schools	253,310	266,776	13,466
Interest subsidy - school bonds	591,954	1,241,923	649,969
In lieu of taxes - boats	8,815	8,815	-
Transit district	102,000	113,063	11,063
State of CT Elderly Freeze	2,164,731	2,159,749	(4,982)
Telephone access line	968,680	949,060	(19,620)
School building grants	2,850,168	2,463,204	(386,964)
Transportation	716,026	803,675	87,649
Special education	268,000	944,598	676,598
Education for the blind	80,000	199,901	119,901
State Pequot Grant	2,309,855	2,311,378	1,523
State parking fees	129,360	-	(129,360)
State education ECS Grant	37,526,731	37,368,301	(158,430)
State Aviation Pilot	52,368	51,297	(1,071)
Public Act 97-261 Pilot Municipal	5,200	-	(5,200)
Surplus Revenue Sharing	445,953	445,953	-
Total intergovernmental	53,810,623	54,769,306	958,683

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 1
GENERAL FUND REVENUES - BUDGETARY BASIS -			
BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
CHARGES FOR SERVICES			
Police Department:			
Parking tag fund	32,000	45,709	13,709
Licenses and permits	6,000	5,867	(133)
Administrative charges	30,000	23,829	(6,171)
Abandoned motor vehicles	12,000	3,076	(8,924)
Alarm fees	6,600	15,575	8,975
Total police department	86,600	94,056	7,456
Building Department:			
Building department fees	558,000	497,201	(60,799)
City Clerk:			
City Clerk fees	518,000	512,187	(5,813)
Tax Collector:			
Interest	1,997,889	1,837,646	(160,243)
Lien fees	29,505	24,826	(4,679)
Total tax collector	2,027,394	1,862,472	(164,922)
Water Department:			
Tax collector service	106,849	106,849	-
Engineering services	264,756	264,756	-
Total water department	371,605	371,605	-
Sewer Department:			
Tax collector service	106,849	106,849	-
Engineering services	264,756	264,756	-
Total sewer department	371,605	371,605	-
Health Department:			
Licenses and fees	23,477	26,001	2,524
Parks and Recreation:			
Recreation fees	3,400	4,395	995
Concession leases	2,750	2,750	-
Total parks and recreation	6,150	7,145	995
Library:			
Fines - lost and damaged books	17,012	13,207	(3,805)
Total charges for services	3,979,843	3,755,479	(224,364)

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 1
GENERAL FUND REVENUES - BUDGETARY BASIS -			
BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
INVESTMENT INCOME			
Income From investments:			
General Fund	300,000	484,909	184,909
Bonded projects fund	300,000	433,529	133,529
Total investment income	600,000	918,438	318,438
OTHER REVENUE			
Miscellaneous			
Reimbursement - enterprise fund	147,700	147,796	96
Interest - Joseph E. Coe Estate	3,300	6,543	3,243
VMMC P & I reimbursement	497,100	497,100	-
Other revenues	500,000	213,165	(286,835)
Sale of surplus property	400,000	159,167	(240,833)
YMCA Reimbursement	31,600	50,863	19,263
Parking Commission revenue	-	78,958	78,958
Bulky waste fees	390,000	-	(390,000)
Total other revenue	1,969,700	1,153,592	(816,108)
TOTAL REVENUES	$ 135,802,128	$ 137,959,870	$ 2,157,742

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
GENERAL GOVERNMENT			
Court of Common Council:			
Elected officials	$ 82,168	$ 71,158	$ 11,010
Codification	3,500	300	3,200
Office expenditures and supplies	40,000	38,568	1,432
Administration	35,693	36,743	(1,050)
MMEA	68,673	70,497	(1,824)
Tax Relief	1	-	1
Meetings and memberships	20,000	19,701	299
Total Court of Common Council	250,035	236,967	13,068
City Manager:			
Administration	148,278	206,989	(58,711)
MMEA	66,227	66,849	(622)
Deferred compensation	8,000	16,000	(8,000)
Vehicle maintenance	7,800	6,420	1,380
Management non-union	30,000	-	30,000
Office expenditures and supplies	13,300	11,989	1,311
Membership and meetings	34,840	35,996	(1,156)
Property management	2,000	-	2,000
Total City Manager	310,445	344,243	(33,798)
Law:			
Administration	94,000	94,000	-
MMEA	63,650	62,502	1,148
Streets and sidewalks	20,000	20,140	(140)
Attorney fees	40,000	353,742	(313,742)
Foreclosure Activities	1	27,157	(27,156)
Office expenditures and supply	27,000	28,397	(1,397)
Membership and meetings	3,000	2,952	48
CWA	172,900	171,200	1,700
Total Law	420,551	760,090	(339,539)

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Personnel:			
Administration	65,333	67,896	(2,563)
MME	38,511	38,542	(31)
EAP services	10,100	9,100	1,000
Training	3,320	-	3,320
Tuition reimbursement	10,000	5,518	4,482
Alcohol/drug testing	6,625	6,033	592
Recruitment	500	283	217
Office expenditures and supply	11,480	9,407	2,073
Meetings and memberships	4,700	5,273	(573)
Attorney fees	75,000	75,000	-
Total personnel	225,569	217,052	8,517
Library:			
Vehicle maintenance	2,000	1,518	482
Miscellaneous part time	23,660	22,200	1,460
Administrative	68,468	71,163	(2,695)
MMEA	588,791	555,171	33,620
Public utilities	66,600	53,002	13,598
Telephones	8,500	6,329	2,171
Security service	756	250	506
Other purchased services	101,500	98,936	2,564
Building supplies and materials	35,000	34,883	117
Library	140,000	138,687	1,313
Office expenditures and supplies	25,000	25,105	(105)
Memberships and meetings	1,200	1,200	-
CWA	581,818	579,341	2,477
Total Library	1,643,293	1,587,785	55,508
City Clerk:			
Elected official	56,598	57,207	(609)
Overtime contingency	4,000	10,724	(6,724)
Other non-union	36,392	13,020	23,372
MMEA	148,864	162,193	(13,329)
Land records	99,708	98,236	1,472
Vital statistics	6,092	5,352	740
Office expenditures and supplies	11,000	12,762	(1,762)
Membership and meetings	2,200	2,198	2
Restoration	3,000	2,998	2
Total City Clerk	367,854	364,690	3,164

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Aviation:			
Airport taxes	28,132	28,024	108
Office expenditures and supplies	930	834	96
Aviation maintenance	20,470	20,467	3
Total Aviation	49,532	49,325	207
Elections:			
Membership and meetings	1,500	350	1,150
Elected officials	38,774	39,384	(610)
Other non-union	1,700	1,700	-
MMEA	45,436	38,400	7,036
Office expenditures and supplies	10,000	5,728	4,272
Elections	40,000	38,238	1,762
Total Elections	137,410	123,800	13,610
Finance:			
Administrative	88,187	91,119	(2,932)
Vehicle Maintenance	-	2,430	(2,430)
Overtime contingency	2,000	7,918	(5,918)
MMEA	181,748	169,379	12,369
CWA	133,235	133,140	95
Telephone	151,377	218,539	(67,162)
Office expenditures and supplies	22,400	10,224	12,176
Contingency	1,058,490	971,679	86,811
Membership and meetings	3,518	3,511	7
General office supplies	1	11,808	(11,807)
Total Finance	1,640,956	1,619,747	21,209
Insurance:			
Boilers and machinery	6,775	6,775	-
Bond money and securities	6,750	6,750	-
Fire and vandalism	67,890	67,890	-
Liability insurance	341,824	341,824	-
Workers' compensation	270,598	270,598	-
Equipment floater liability	8,730	8,730	-
Police professional liability	21,150	21,150	-
Public official liability	22,720	22,720	-
Second Injury Fund	12,000	12,000	-
Workers' Compensation excess liability	23,748	23,748	-
Attorney Fees	457,090	457,090	-
Total Insurance	1,239,275	1,239,275	-

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Employee Benefits:			
Life insurance	49,815	52,340	(2,525)
Longevity	31,081	34,784	(3,703)
Severance	100,000	-	100,000
Unemployment compensation	150,000	79,745	70,255
Unused sick leave	154,000	162,566	(8,566)
Hypertension	527,157	528,507	(1,350)
Social security	1,703,833	1,629,091	74,742
Police benefits	957,421	814,201	143,220
Police pension funding	229,281	-	229,281
Police retiree medical benefit	213,389	-	213,389
Police social security medicare	64,090	69,723	(5,633)
Police retirement	1,594,789	1,594,785	4
Police medical	1,130,709	1,130,599	110
Police life	20,007	20,186	(179)
Police with compensation and hypertension	37,887	65,464	(27,577)
Fire benefits	924,962	918,024	6,938
Police vision pool	7,500	7,500	-
Police hearing pool	5,000	-	5,000
Fire pension funding	192,335	-	192,335
Fire retiree medical benefits	187,090	-	187,090
Fire social security	32,098	33,670	(1,572)
Fire retirement	1,194,716	1,194,715	1
Fire medical	912,817	912,350	467
Fire life	14,353	14,338	15
Fire with compensation and hypertension	62,625	132,553	(69,928)
Hepatitis B shot	1	-	1
Police excess uniform pool	1,000	-	1,000
Police certification bonus	71,400	68,400	3,000
Police longevity	36,107	33,700	2,407
Fire longevity	29,814	25,542	4,272
Fire vision pool	4,500	5,500	(1,000)
Fire hearing pool	1,500	-	1,500
Fire EMS certification	10,800	-	10,800
Uniforms guards	4,930	965	3,965
City medical benefits	2,134,075	2,130,130	3,945
Education medical benefits	7,901,365	7,864,797	36,568
Americorps	60,559	38,200	22,359
Headstart	29,953	39,666	(9,713)
CASA medical	26,501	11,977	14,524
Total Employee Benefits	20,809,460	19,614,018	1,195,442

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Finance General Administration:			
Transit	142,045	130,702	11,343
Economic Development	40,000	40,000	-
Pupil transportation	554,344	544,480	9,864
Advertising, printing, binding	13,000	26,700	(13,700)
Street lighting	627,894	564,746	63,148
Water	103,740	92,224	11,516
Hydrants	61,360	-	61,360
Sewers	52,119	51,739	380
Rod and Gun Fish Club	1,000	1,000	-
Cultural Diversity Fund	7,000	7,144	(144)
Hoopin OT	1,000	-	1,000
Concerts downtown	5,000	1,600	3,400
EMS Council	1,000	1,000	-
Park maintenance	7,500	7,500	-
Maloney scholarship	18,100	18,000	100
Veterans organization	67,827	59,175	8,652
AIC materials only	500	457	43
Andrews homestead	1,000	80	920
Ambulance	113,042	113,042	-
Nerden day camp	61,804	61,804	-
Day care	5,500	5,500	-
Jury committee	300	-	300
C med	115,948	105,555	10,393
Audit	64,999	60,404	4,595
Probate court	23,000	18,020	4,980
Zoning expenditures and supplies	16,000	15,971	29
Police Explorers	5,500	3,755	1,745
Solomon Goffe House	1,000	920	80
Downtown revitalization	15,000	14,551	449
Handicapped commission	1,000	830	170
Daffodil festival	32,200	35,385	(3,185)
Regional mental health	1,000	1,000	-
Repay housing authority	11,411	11,411	-
Textbook loan	38,000	36,990	1,010
Meriden symphony	15,000	15,000	-
Special events and celebrations	35,000	31,000	4,000
Conservation committee	500	186	314
Marketing promotion	100,000	125,000	(25,000)
Flood supplies	1,200	760	440

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Finance General Administration, Continued:			
Americorps	35,000	35,000	-
Day Camp	15,000	11,250	3,750
Camp Vol. Program	10,000	7,500	2,500
Evening of Celebration	7,456	7,456	-
Meriden Scholastic Scholars	45,000	45,500	(500)
Neighborhood associations	30,000	15,284	14,716
Web site	2,500	2,500	-
Silver City boxing	5,000	-	5,000
Teen satellite programs	118,464	118,129	335
Gallery 53	10,000	10,000	-
Total Finance General Administration	2,640,253	2,456,250	184,003
Purchasing:			
Overtime contingency	500	725	(225)
MMEA	154,297	150,561	3,736
CWA	71,591	71,543	48
Office expenditures and supplies	4,324	4,161	163
Memberships, meetings and other	2,976	2,985	(9)
Petty cash	1	(167)	168
Storeroom	1	59	(58)
Total Purchasing	233,690	229,867	3,823
Tax Collector:			
Overtime contingency	4,500	3,222	1,278
MMEA	234,572	216,349	18,223
CWA	113,357	100,794	12,563
Office expenditures and supplies	55,000	57,161	(2,161)
Memberships and meetings	1,850	1,679	171
Miscellaneous part-time	1,200	-	1,200
Total Tax Collector	410,479	379,205	31,274
Data Processing			
CWA	101,130	101,860	(730)
Administrative	70,740	73,515	(2,775)
Overtime contingency	2,000	-	2,000
MMEA	118,082	117,292	790
Training	10,000	7,256	2,744
Rental of equipment	215,890	212,350	3,540
Office expenditures and supplies	17,000	16,872	128
Software	15,150	13,352	1,798
Memberships and meetings	2,000	1,829	171
Total Data Processing	551,992	544,326	7,666

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Assessor:			
Audit	60,000	69,160	(9,160)
MMEA	161,054	158,848	2,206
CWA	110,659	110,716	(57)
Revaluation	318,000	318,000	-
Office expenditures and supplies	10,000	9,830	170
Membership and meetings	1,000	806	194
Total Assessor	660,713	667,360	(6,647)
Board of Tax Relief:			
Miscellaneous part-time	750	750	-
Other expenditures and supplies	750	750	-
Total Board of Tax Relief	1,500	1,500	-
Planning:			
Administrative	77,971	80,265	(2,294)
Overtime	14,000	8,213	5,787
MMEA	371,799	358,722	13,077
CWA	142,397	143,440	(1,043)
Vehicle maintenance	5,000	218	4,782
Design review board	250	186	64
Office expenditures and supplies	7,000	5,665	1,335
Memberships and meetings	3,500	3,222	278
Unsafe buildings	3,000	3,000	-
Attorney fees	1,000	-	1,000
Total Planning	625,917	602,931	22,986
Inland Wetlands:			
Other purchased services	1,500	1,000	500
Office expenditures and supplies	700	142	558
Memberships and meetings	200	-	200
Total Inland Wetlands	2,400	1,142	1,258

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Park:			
Miscellaneous part-time	40,480	83,985	(43,505)
Administrative	88,294	90,892	(2,598)
Overtime contingency	47,000	78,708	(31,708)
Public works	539,204	619,816	(80,612)
CWA	58,936	61,128	(2,192)
Parks and rec. exp. and supplies	65,000	59,670	5,330
Vehicle maintenance	50,000	63,039	(13,039)
Heat, energy and lights	80,000	90,131	(10,131)
Park maintenance vandalism	18,000	17,523	477
Vandalism	5,000	2,287	2,713
Security	15,000	15,000	-
Memberships and meetings	1,500	1,500	-
Tree removal and replacement	5,000	4,855	145
Total Park	1,013,414	1,188,534	(175,120)
Recreation:			
Other non-union	75,000	73,526	1,474
Public works	80,563	39,213	41,350
MMEA	58,396	58,874	(478)
Recreation program expense	10,000	10,000	-
Concerts	4,000	4,000	-
League subsidy	30,000	30,000	-
Office expenditures and supplies	10,200	9,646	554
Memberships and meetings	750	785	(35)
CWA	39,257	40,247	(990)
Holiday display replacement	6,000	6,000	-
Overtime	4,000	6,447	(2,447)
Silver Fins wages	-	7,384	(7,384)
Total Recreation	318,166	286,122	32,044
Parking Administrative			
Vehicle maintenance	750	429	321
Parking administrative	23,400	23,364	36
Parking payroll	55,740	53,277	2,463
Parking benefits	-	1,526	(1,526)
Parking maintenance	2,500	3,009	(509)
Parking telephones	1,000	1,175	(175)
Parking utilities	17,000	14,527	2,473
Parking general	4,800	4,950	(150)
Total Parking Administrative	105,190	102,257	2,933
Total General Government	33,658,094	32,616,486	1,041,608

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
EDUCATION			
Board of Education:			
Certified salaries	38,325,100	38,325,100	-
Classified salaries	8,065,691	8,065,046	645
Life/disability	29,871	29,871	-
Social security	352,915	352,915	-
Longevity	43,203	43,203	-
Severance	39,675	39,674	1
Retirement	555,649	555,649	-
Instruction	60,535	60,535	-
Instructional program improvement	187,597	187,597	-
Other professional technical services	1,239,505	1,238,608	897
Public utilities	842,561	842,561	-
Repairs and maintenance	1,247,280	1,247,413	(133)
Pupil transportation	2,238,380	2,238,380	-
Other insurance and judgments	18,045	18,045	-
Communications and printing	317,886	317,886	-
Tuitions	3,914,207	3,914,207	-
Travel	150,028	150,028	-
Other purchased services	59,509	59,509	-
Instructional supplies	1,088,770	1,073,928	14,842
Maintenance supplies	703,440	703,437	3
Heat and energy	345,281	345,281	-
Transportation supplies	15,032	15,032	-
Textbooks	464,150	461,864	2,286
Library books	94,111	94,111	-
Other supplies and materials	435,497	435,411	86
Equipment replacement	72,034	68,929	3,105
New equipment	238,668	238,321	347
Dues and fees	59,380	59,380	-
Total Board of Education	61,204,000	61,181,921	22,079
School Building Committee:			
Salary clerical	1,080	661	419
Com, Adv, Print & Bind	144	-	144
Other purchased services	288	135	153
Total School Building Committee	1,512	796	716
Total Education	61,205,512	61,182,717	22,795

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
PUBLIC SAFETY			
Police:			
Administrative	136,782	139,836	(3,054)
Overtime contingency	655,000	880,914	(225,914)
MMEA	346,854	343,441	3,413
Police	6,168,221	6,067,918	100,303
CWA	244,294	210,568	33,726
Vehicle maintenance	170,000	168,917	1,083
Communications and finance	75,000	78,666	(3,666)
Training	133,600	139,433	(5,833)
South Central Justice	10,000	9,250	750
Auxiliary police	10,000	3,790	6,210
Canine unit	10,000	3,944	6,056
Police expenditures and supplies	101,500	94,506	6,994
Memberships and meetings	3,500	3,359	141
Police private duty	1	67,740	(67,739)
Public works	49,587	52,052	(2,465)
MIS technology	120,000	118,213	1,787
Total Police	8,234,339	8,382,547	(148,208)
Fire:			
Office expenditures and supplies	11,500	11,538	(38)
Administrative	137,845	143,966	(6,121)
Overtime contingency	450,000	684,106	(234,106)
Public works	50,981	50,926	55
Fire	4,517,103	4,384,320	132,783
MMEA	68,581	69,533	(952)
Vehicle maintenance	60,000	74,190	(14,190)
Communications and maintenance	26,800	18,725	8,075
Training	10,000	8,975	1,025
Physicals	40,000	21,253	18,747
Maintenance supplies	38,500	33,803	4,697
Heat energy lights	73,450	80,005	(6,555)
Fire equipment	48,000	44,435	3,565
Memberships and meetings	6,000	5,465	535
Total Fire	5,538,760	5,631,240	(92,480)

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
South Meriden Fire Department:			
Firefighter physicals	6,274	6,274	-
Hepatitis vaccine	451	451	-
Vehicle maintenance	9,975	9,766	209
Communications and maintenance	3,700	3,689	11
Training	4,100	3,711	389
Maintenance supplies	700	644	56
Heat energy lights	5,000	4,984	16
Food	2,700	2,700	-
Office expenditures and supplies	500	488	12
Fire equipment	15,000	14,588	412
Membership and meetings	500	500	-
Fire prevention and education	300	300	-
Total South Meriden Fire Department	49,200	48,095	1,105
Public Safety Dispatch:			
Office expenditures and supplies	3,500	2,813	687
MMEA	436,694	414,275	22,419
Training	4,000	3,305	695
Overtime contingency	150,000	190,612	(40,612)
Communications and printing	9,400	737	8,663
Fire	57,654	57,867	(213)
Total Public Safety Dispatch	661,248	669,609	(8,361)
Civil Preparedness:			
Miscellaneous part-time	8,250	8,250	-
Civil preparedness	2,000	-	2,000
Office expenditures and supplies	3,400	1,628	1,772
Total Civil Preparedness	13,650	9,878	3,772
Total Public Safety	14,497,197	14,741,369	(244,172)

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
PUBLIC WORKS			
Engineering:			
Overtime	5,000	1,349	3,651
MMEA	364,647	326,575	38,072
CWA	203,883	143,824	60,059
Vehicle maintenance	7,500	5,020	2,480
Office expenditures and supplies	10,000	9,446	554
Membership and meetings	2,500	1,730	770
Total Engineering	593,530	487,944	105,586
Garage and Warehouse:			
Overtime contingency	15,000	8,003	6,997
Public works	307,100	311,403	(4,303)
MMEA	42,016	38,485	3,531
Repairs and maintenance	5,500	9,498	(3,998)
Office expenditures and supplies	7,000	5,481	1,519
Memberships and meetings	1,775	1,245	530
Garage materials	1	24,681	(24,680)
Total Garage and Warehouse	378,392	398,796	(20,404)
Traffic Engineering:			
Street lighting	10,000	6,467	3,533
CWA	58,240	72,581	(14,341)
Part time summer help	12,000	10,156	1,844
Overtime contingency	15,000	15,084	(84)
MMEA	177,080	166,199	10,881
Vehicle maintenance	12,000	17,227	(5,227)
Safety equipment	1,500	1,480	20
Signalization	60,000	62,225	(2,225)
Signs and alarms	30,000	28,702	1,298
Alarm system	2,000	734	1,266
Office expenditures and supplies	1,000	1,260	(260)
Memberships and meetings	1,000	160	840
Total Traffic Engineering	379,820	382,275	(2,455)

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Highway:			
Office expenditures and supplies	8,500	7,550	950
Overtime contingency	32,500	37,859	(5,359)
Public works	627,733	668,861	(41,128)
CWA	133,234	132,979	255
Snow and ice control	350,000	587,647	(237,647)
Vehicle maintenance	125,000	190,974	(65,974)
Street maintenance supplies	12,000	11,464	536
Sidewalk, basin construction	4,000	3,555	445
Street construction	30,000	20,884	9,116
Storm drain construction	10,000	9,966	34
Brook dredging	4,000	3,963	37
Memberships and meetings	725	711	14
Bulkywaste	10,000	8,268	1,732
Clothing	9,000	8,791	209
Total Highway	1,356,692	1,693,472	(336,780)
Landfill Operations:			
Overtime contingency	-	13,314	(13,314)
Monitoring	30,000	20,155	9,845
Vehicle maintenance	12,500	20,234	(7,734)
Other purchased services	8,000	1,500	6,500
Office expenditures and supplies	2,500	4,428	(1,928)
Total Landfill Operations	53,000	59,631	(6,631)
Waste Collection Second District			
Office expenditures and supplies	225	225	-
Dumping fees	472,000	449,371	22,629
Contract	384,000	384,006	(6)
Total Waste Collection Second District	856,225	833,602	22,623
Bulky Waste Collection Bureau			
Overtime contingency	1,500	1,724	(224)
Vehicle maintenance	13,000	14,983	(1,983)
Office expenditures and supplies	2,300	2,285	15
Public works	209,469	172,132	37,337
MMEA	42,016	41,988	28
Dumping fees	790,000	497,498	292,502
Clothing allowance	1,500	1,309	191
Total Bulky Waste Collection Bureau	1,059,785	731,919	327,866

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Building Maintenance:			
Overtime contingency	34,000	27,647	6,353
Public works	251,908	254,015	(2,107)
CWA	55,204	55,164	40
Vehicle maintenance	500	650	(150)
Maintenance supplies	35,000	30,064	4,936
Heat, energy, lights	350,000	396,708	(46,708)
Total Building Maintenance	726,612	764,248	(37,636)
Total Public Works	5,404,056	5,351,887	52,169
HUMAN SERVICES			
Health Department:			
Certified salaries	338,730	332,046	6,684
Miscellaneous part-time	5,750	2,400	3,350
Administration	77,481	79,761	(2,280)
Overtime contingency	1,600	1,208	392
Public health nurses	792,768	779,754	13,014
MMEA	565,962	547,826	18,136
CWA	128,711	125,547	3,164
Vehicle maintenance	3,800	3,738	62
Other purchased services	1	-	1
Office expenditures and supplies	10,800	12,101	(1,301)
Environmental supplies	6,700	5,644	1,056
Health supplies	8,500	8,216	284
P.A. 10 217A supplies	8,000	7,987	13
Memberships and meetings	3,000	1,788	1,212
Special projects	1	(35)	36
Rabies exposure	300	-	300
Lead program	2,000	4,500	(2,500)
Emergency fund sewer	1	-	1
Total Health Department	1,954,105	1,912,481	41,624
Social Services:			
General assistance	5,000	-	5,000
Office expenditures and supplies	50	58	(8)
Evictions	60,000	49,919	10,081
Total Social Services	65,050	49,977	15,073

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 2
GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OPERATING TRANSFERS			
OUT - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
For the Year Ended June 30, 2001			
			Variance
	Revised		Favorable
	Budget	Actual	(Unfavorable)
Senior Affairs:			
CWA	65,614	65,520	94
Memberships and meetings	300	282	18
Other non-union	23,776	21,804	1,972
MMEA	325,683	305,187	20,496
Vehicle maintenance	8,000	10,552	(2,552)
Office expenditures and supplies	12,000	10,776	1,224
Elderly nutrition	33,312	30,306	3,006
Total Senior Affairs	468,685	444,427	24,258
Youth Services Bureau:			
Overtime contingency	458	362	96
Memberships and meetings	500	449	51
MMEA	45,885	45,217	668
Office expenditures and supplies	1,500	1,505	(5)
Youth activities	1,500	1,500	-
CWA	54,028	54,487	(459)
Total Youth Services Bureau	103,871	103,520	351
Total Human Services	2,591,711	2,510,405	81,306
DEBT SERVICE			
Principal bonds	12,704,160	12,701,960	2,200
Interest	4,404,639	4,382,063	22,576
BAN interest	250,770	231,884	18,886
Total Debt Service	17,359,569	17,315,907	43,662
OPERATING TRANSFERS			
Operating transfers out	-	887,238	(887,238)
TOTAL	$ 134,716,139	$ 134,606,009	$ 110,130

Special Revenue Funds

Special Revenue Funds

Special Revenue Funds - are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Airport Improvement - is used to account for grant funds for airport improvements.

Community Development Block Grant - is used to account for expenditures related to the Federal Block Grant.

Day Care Center - is used to account for operations of the Meriden Day Care Center which is partially funded by State Grants.

Health Department WIC Program - is used to account for grants from the State Department of Social Services.

Insurance Reserve Fund - is used to account for unexpended insurance claim funds that are transferred from the general fund.

Neighborhood Mobile Health - is used to account for grant funds from the State Health Department.

Special Projects-Health - is used to account for various grants from the State of Connecticut.

Tri-Town Medical Transportation - is used to account for grant funds from the State of Connecticut.

Neighborhood Preservation Program - is used to account for revolving loan funds.

Asset Forfeiture Fund - is used to account for drug seizure money from the State and Federal Governments.

Recycling Fund - is used to account for tipping fees collected from the trash haulers.

State & Federal Education Grants - is used to account for education related grants from State and Federal Governments.

Underage Drinking – is used to account for programs to curb underage drinking.

Transit Welfare to Work - is used to account for grants relating to back to work programs.

Dog Fund - is used to account for revenue from dog license fees and related expenditures.

Landfill Reclamation - is used to account for dump tipping fees and to pay for landfill closing.

Special Revenue Funds, Continued

Cafeteria - is used to account for operations of the school lunch program.

Meriden Public School Rental - is used to account for rental activities related to the schools.

Adult Evening School - is used to account for activities related to the Adult Education program.

Safe Neighborhoods - is used to account for grants used to subsidize hiring of additional police officers.

Railroad Right-of-Way - is used to account for the renovation of the Railroad Canopy and Railroad Avenue area.

Drivers Education Training - is used to account for activities relating to the drivers education program.

Student Fund - is used by the schools for various miscellaneous activities.

Americorps - is used to hire youths to perform community service work.

Summer Youth Initiative - is used to account for a grant from the government to employ youths.

Law Enforcement Block Grant - is used to account for a grant from the government for law enforcement.

Downtown Property Management - is used to account for management of City owned property in the downtown area.

School Readiness - is used to account for grant funds from the State Department of Education for school readiness and child day care programs.

Cops More 98 – is used to account for grants for law enforcement.

CITY OF MERIDEN, CONNECTICUT

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 2001

	Airport Improvement	Community Development Block Grant	Day Care Center	Health Department WIC Program	Insurance Reserve Fund
ASSETS					
Cash and cash equivalents	$ 14,744	$ 5,129	$ 98,889	$ 34,985	$ 120,158
Intergovernmental receivable	-	-	-	19,411	-
Loans receivable, net	-	-	-	-	-
Due from other funds	-	-	-	-	-
Other assets	-	-	-	-	-
Total assets	$ 14,744	$ 5,129	$ 98,889	$ 54,396	$ 120,158
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities					
Accounts payable and accrued liabilities	$ -	$ 50,321	$ 3,569	$ 1,243	$ -
Deferred revenue	-	-	-	-	-
Due to other funds	-	-	-	40,000	-
Total liabilities	-	50,321	3,569	41,243	-
Fund balances (deficits)					
Reserved for loans receivable	-	-	-	-	-
Reserved for inventories	-	-	-	-	-
Unreserved and undesignated	14,744	(45,192)	95,320	13,153	120,158
Total fund balances (deficits)	14,744	(45,192)	95,320	13,153	120,158
Total liabilities and fund balances (deficits)	$ 14,744	$ 5,129	$ 98,889	$ 54,396	$ 120,158

SCHEDULE 3

Neighborhood Mobile Health	Special Projects-Health	Tri-Town Medical Transportation	Neighborhood Preservation Program	Asset Forfeiture Fund	Recycling Fund	State & Federal Education Grants	Underage Drinking
$ 1,540	$ 494,233	$ 44,921	$ 157,351	$ 115,634	$ 32,840	$1,369,873	$ 904
-	28,101	3,727	743	-	-	-	-
-	-	-	2,559,651	-	-	-	-
-	40,000	-	-	-	-	-	-
-	14,654	-	-	-	-	-	-
$ 1,540	$ 576,988	$ 48,648	$ 2,717,745	$ 115,634	$ 32,840	$1,369,873	$ 904
$ -	$ 82,498	$ 3,504	$ -	$ 22,035	$ -	$ -	$ -
-	-	-	-	-	-	1,369,873	-
-	-	-	-	-	-	-	-
-	82,498	3,504	-	22,035	-	1,369,873	-
-	-	-	2,559,651	-	-	-	-
-	-	-	-	-	-	-	-
1,540	494,490	45,144	158,094	93,599	32,840	-	904
1,540	494,490	45,144	2,717,745	93,599	32,840	-	904
$ 1,540	$ 576,988	$ 48,648	$ 2,717,745	$ 115,634	$ 32,840	$1,369,873	$ 904

CITYOF MERIDEN, CONNECTICUT

COMBINING BALANCE SHEET, Continued
SPECIAL REVENUE FUNDS
June 30, 2001

	Transit Welfare to Work	Dog Fund	Landfill Reclamation	Cafeteria	Meriden Public School Rental
ASSETS					
Cash and cash equivalents	$ 8,093	$ 9,982	$ 32,946	$ 140,172	$ 37,130
Intergovernmental receivable	-	1,435	2,650	188,205	-
Loans receivable, net	-	-	-	-	-
Due from other funds	-	-	-	-	-
Other assets	-	-	-	80,737	-
Total assets	$ 8,093	$ 11,417	$ 35,596	$ 409,114	$ 37,130
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities					
Accounts payable and accrued liabilities	$ 5,468	$ 13,949	$ -	$ 107,021	$ -
Deferred revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	5,468	13,949	-	107,021	-
Fund balances (deficits)					
Reserved for loans receivable	-	-	-	-	-
Reserved for inventories	-	-	-	80,737	-
Unreserved and undesignated	2,625	(2,532)	35,596	221,356	37,130
Total fund balances (deficits)	2,625	(2,532)	35,596	302,093	37,130
Total liabilities and fund balances (deficits)	$ 8,093	$ 11,417	$ 35,596	$ 409,114	$ 37,130

							SCHEDULE 3
Adult Evening School	Safe Neighbor-hoods	Railroad Right-of-Way	Drivers Education Training	Student Fund	Americorps	Summer Youth Initiative Program	Law Enforcement Block Grant
$ 92,296	$ 26,911	$ -	$ 20,064	$ -	$ -	$ 1,025	$ 46,019
-	-	-	866	-	101,165	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 92,296	$ 26,911	$ -	$ 20,930	$ -	$ 101,165	$ 1,025	$ 46,019
$ 4,060	$ -	$ 10,331	$ 3,314	$ 11,323	$ 75,087	$ 372	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,060	-	10,331	3,314	11,323	75,087	372	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
88,236	26,911	(10,331)	17,616	(11,323)	26,078	653	46,019
88,236	26,911	(10,331)	17,616	(11,323)	26,078	653	46,019
$ 92,296	$ 26,911	$ -	$ 20,930	$ -	$ 101,165	$ 1,025	$ 46,019

CITYOF MERIDEN, CONNECTICUT				SCHEDULE 3
COMBINING BALANCE SHEET, Continued				
SPECIAL REVENUE FUNDS				
June 30, 2001				
	Downtown Property Management	School Readiness	Cops More 98	Totals
ASSETS				
Cash and cash equivalents	$ 20,212	$ 184,108	$ -	$ 3,110,159
Intergovernmental receivable	-	-	-	346,303
Loans receivable, net	-	-	-	2,559,651
Due from other funds	-	-	-	40,000
Other assets	-	-	-	95,391
Total assets	$ 20,212	$ 184,108	$ -	6,151,504
LIABILITIES AND FUND BALANCES				
(DEFICITS)				
Liabilities				
Accounts payable and accrued liabilities	$ -	$ 180,103	$ -	$ 574,198
Deferred revenue	-	-	-	1,369,873
Due to other funds	-	-	-	40,000
Total liabilities	-	180,103	-	1,984,071
Fund balances (deficits)				
Reserved for loans receivable	-	-	-	2,559,651
Reserved for inventories	-	-	-	80,737
Unreserved and undesignated	20,212	4,005	-	1,527,045
Total fund balances (deficits)	20,212	4,005	-	4,167,433
Total liabilities and fund				
balances (deficits)	$ 20,212	$ 184,108	$ -	$ 6,151,504

CITY OF MERIDEN, CONNECTICUT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICITS) - SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2001

	Airport Improvement	Community Development Block Grant	Day Care Center	Health Department WIC Program	Insurance Reserve Fund
REVENUES					
Intergovernmental	$ 17,128	$ 695,471	$ 123,918	$ 332,376	$ 40,196
Charges for services	-	-	251,373	-	-
Investment income	-	-	-	-	-
Other	-	-	24,652	-	-
Total revenues	17,128	695,471	399,943	332,376	40,196
EXPENDITURES					
Education	-	-	444,271	-	-
Human services	1,757	730,701	-	327,304	-
Public safety	-	-	-	-	-
Total expenditures	1,757	730,701	444,271	327,304	-
Revenue over (under) expenditures	15,371	(35,230)	(44,328)	5,072	40,196
OTHER FINANCING SOURCES					
Operating transfers in	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Revenue and other financing sources over (under) expenditures	15,371	(35,230)	(44,328)	5,072	40,196
FUND BALANCES (DEFICITS), beginning	(627)	(9,962)	139,648	8,081	79,962
FUND BALANCES (DEFICITS), ending	$ 14,744	$ (45,192)	$ 95,320	$ 13,153	$ 120,158

							SCHEDULE 4
Neighborhood Mobile Health	Special Projects-Health	Tri-Town Medical Transportation	Neighborhood Preservation Program	Asset Forfeiture Fund	Recycling Fund	State & Federal Education Grants	Underage Drinking
$ -	$ 758,961	$ 7,280	$ -	$ 132,117	$ -	$ 8,300,996	$ 7,500
-	87,527	120,971	9,378	-	1,631	-	-
-	-	-	-	-	-	-	-
-	131,800	-	532	-	-	-	-
-	978,288	128,251	9,910	132,117	1,631	8,300,996	7,500
-	-	-	-	-	-	8,300,996	-
-	960,433	117,489	-	-	-	-	-
-	-	-	-	125,495	-	-	6,596
-	960,433	117,489	-	125,495	-	8,300,996	6,596
-	17,855	10,762	9,910	6,622	1,631	-	904
-	-	-	144,895	-	-	-	-
-	-	-	144,895	-	-	-	-
-	17,855	10,762	154,805	6,622	1,631	-	904
1,540	476,635	34,382	2,562,940	86,977	31,209	-	-
$ 1,540	$ 494,490	$ 45,144	$ 2,717,745	$ 93,599	$ 32,840	$ -	$ 904

CITY OF MERIDEN, CONNECTICUT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICITS) - SPECIAL REVENUE FUNDS, Continued
For the Year Ended June 30, 2001

	Transit Welfare to Work	Dog Fund	Land Reclamation	Cafeteria	Meriden Public School Rental
REVENUES					
Intergovernmental	$ -	$ -	$ -	$ 1,165,427	$ -
Charges for services	67,203	26,295	-	1,108,063	90,523
Investment income	-	-	8,150	-	664
Other	-	-	-	96,926	-
Total revenues	67,203	26,295	8,150	2,370,416	91,187
EXPENDITURES					
Education	-	-	-	2,349,727	68,059
Human services	65,390	-	-	-	-
Public safety	-	38,619	-	-	-
Total expenditures	65,390	38,619	-	2,349,727	68,059
Revenue over (under) expenditures	1,813	(12,324)	8,150	20,689	23,128
OTHER FINANCING SOURCES					
Operating transfers in	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Revenue and other financing sources over (under) expenditures	1,813	(12,324)	8,150	20,689	23,128
FUND BALANCES (DEFICITS), beginning	812	9,792	27,446	281,404	14,002
FUND BALANCES (DEFICITS), ending	$ 2,625	$ (2,532)	$ 35,596	$ 302,093	$ 37,130

							SCHEDULE 4
Adult Evening School	Safe Neighbor-hoods	Railroad Right-of-Way	Drivers Education Training	Student Fund	Americorps	Summer Youth Initiative Program	Law Enforcement Block Grant
$ -	$ 106,811	$ -	$ -	$ -	$ 264,651	$ -	$ 44,737
103,765	-	-	18,318	11,401	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
103,765	106,811	-	18,318	11,401	264,651	-	44,737
71,356	-	-	-	22,724	-	-	-
-	-	-	-	-	231,042	29,981	-
-	145,072	-	15,719	-	-	-	30,333
71,356	145,072	-	15,719	22,724	231,042	29,981	30,333
32,409	(38,261)	-	2,599	(11,323)	33,609	(29,981)	14,404
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
32,409	(38,261)	-	2,599	(11,323)	33,609	(29,981)	14,404
55,827	65,172	(10,331)	15,017	-	(7,531)	30,634	31,615
$ 88,236	$ 26,911	$ (10,331)	$ 17,616	$ (11,323)	$ 26,078	$ 653	$ 46,019

CITY OF MERIDEN, CONNECTICUT **SCHEDULE 4**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICITS) - SPECIAL REVENUE FUNDS, Continued
For the Year Ended June 30, 2001

	Downtown Property Management	School Readiness	Cops More 98	Totals
REVENUES				
Intergovernmental	$ -	$ 1,553,699	$ 49,624	$ 13,600,892
Charges for services	30,966	-	-	1,927,414
Investment income	-	-	-	8,814
Other	-	-	-	253,910
Total revenues	30,966	1,553,699	49,624	15,791,030
EXPENDITURES				
Education	-	1,585,326	-	12,842,459
Human services	22,522	-	-	2,486,619
Public safety	-	-	12,227	374,061
Total expenditures	22,522	1,585,326	12,227	15,703,139
Revenue over (under) expenditures	8,444	(31,627)	37,397	87,891
OTHER FINANCING SOURCES				
Operating transfers in	-	-	-	144,895
Total other financing sources	-	-	-	144,895
Revenue and other financing sources over (under) expenditures	8,444	(31,627)	37,397	232,786
FUND BALANCES (DEFICITS), beginning	11,768	35,632	(37,397)	3,934,647
FUND BALANCES (DEFICITS), ending	$ 20,212	$ 4,005	$ -	$ 4,167,433

Capital Projects Funds

Capital Projects Funds

Capital Project Funds - are used to account for the acquisition of major capital facilities other than those financed by proprietary funds.

Bonded Projects - this fund is used to account for construction and renovations projects funded through bonding.

Parks and Recreation Capital Non-Recurring Fund - this fund is used to account for the financial resources used for various parks and recreation projects.

Capital and Non-Recurring Fund - this fund is used to account for capital items funded through grants and special appropriations.

CITY OF MERIDEN, CONNECTICUT				SCHEDULE 5
COMBINING BALANCE SHEET				
CAPITAL PROJECTS FUND				
June 30, 2001				
		Parks and		
		Recreation		
	Bonded	Capital and	Capital and	
	Projects	Non-Recurring	Non-Recurring	Totals
ASSETS				
Cash and cash equivalents	$ 3,667,221	$ 2,118	$ -	$ 3,669,339
Loans receivable, net	712,078	-	-	712,078
Due from other funds	883,281	-	620,648	1,503,929
Total assets	$ 5,262,580	$ 2,118	$ 620,648	$ 5,885,346
LIABILITIES AND FUND BALANCES (DEFICITS)				
Liabilities				
Accounts payable and accrued liabilities	$ 1,901,611	$ -	$ 88,923	$ 1,990,534
Retainage payable	732,448	-	-	732,448
Bond anticipation notes payable	19,000,000	-	-	19,000,000
Total liabilities	21,634,059	-	88,923	21,722,982
Fund balance (deficit)				
Reserved for encumbrances	9,281,684	-	-	9,281,684
Reserved for loans receivable	712,078	-	-	712,078
Unreserved and undesignated	(26,365,241)	2,118	531,725	(25,831,398)
Total fund balances (deficits)	(16,371,479)	2,118	531,725	(15,837,636)
Total liabilities and fund balances (deficits)	$ 5,262,580	$ 2,118	$ 620,648	$ 5,885,346

CITY OF MERIDEN, CONNECTICUT				SCHEDULE 6
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICITS)				
CAPITAL PROJECTS FUND				
For the Year Ended June 30, 2001				
		Parks and Recreation		
	Bonded	Capital and	Capital and	
	Projects	Non-Recurring	Non-Recurring	Totals
REVENUES				
Intergovernmental	$ 3,015,971	$ -	$ -	$ 3,015,971
Other	316,342	-	-	316,342
Total revenues	3,332,313	-	-	3,332,313
EXPENDITURES				
Capital outlay	17,275,670	-	462,846	17,738,516
Total expenditures	17,275,670	-	462,846	17,738,516
Revenues under expenditures	(13,943,357)	-	(462,846)	(14,406,203)
OTHER FINANCING SOURCES (USES)				
Operating transfers (out)	(144,895)	-	-	(144,895)
Operating transfers in	-	-	887,238	887,238
Total other financing sources (uses)	(144,895)	-	887,238	742,343
Revenues and other financing sources over expenditures and other financing (uses)	(14,088,252)	-	424,392	(13,663,860)
FUND BALANCES (DEFICIT), beginning	(2,283,227)	2,118	107,333	(2,173,776)
				-
FUND BALANCES (DEFICIT), ending	$ (16,371,479)	$ 2,118	$ 531,725	$ (15,837,636)

Enterprise Funds

Enterprise Funds

Enterprise Funds - are used to account for ongoing organizations and activities which are similar to those found in the private sector.

Sewer Authority - is used to account for the operations of the City's sewer division.

Water Fund - is used to account for the operations of the City's water division.

George Hunter Memorial Golf Course - is used to account for the operations of the City's public golf course.

CITY OF MERIDEN, CONNECTICUT				SCHEDULE 7
COMBINING BALANCE SHEET				
ENTERPRISE FUNDS				
June 30, 2001				
	Sewer Authority	Water Fund	George Hunter Memorial Golf Course	Totals
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	$ 3,295,776	$ 5,410,511	$ 154,393	$ 8,860,680
Charges receivable, net	1,450,753	2,041,830	11,896	3,504,479
Estimated unbilled usage	1,258,705	1,946,867	-	3,205,572
Other receivables	117,239	458	-	117,697
Other assets	10,408	4,283	-	14,691
Total current assets	6,132,881	9,403,949	166,289	15,703,119
Property and Equipment, net	44,718,863	26,882,539	1,226,486	72,827,888
Total assets	$ 50,851,744	$ 36,286,488	$ 1,392,775	$ 88,531,007
LIABILITIES AND MUNICIPAL EQUITY				
Current Liabilities				
Current maturities	$ 409,792	$ 881,200	$ 189,881	$ 1,480,873
Accounts payable and other accrued liabilities	499,912	1,018,774	65,131	1,583,817
Due to other funds	-	-	24,226	24,226
Total current liabilities	909,704	1,899,974	279,238	3,088,916
Long-Term Liabilities				
Long term debt obligations, less current maturities	2,574,674	4,285,600	9,750	6,870,024
Advance from general fund	-	-	761,166	761,166
Total long-term liabilities	2,574,674	4,285,600	770,916	7,631,190
Total liabilities	3,484,378	6,185,574	1,050,154	10,720,106
MUNICIPAL EQUITY				
Contributed capital	38,575,074	6,115,323	603,528	45,293,925
Retained earnings (deficit)	8,792,292	23,985,591	(260,907)	32,516,976
Total municipal equity	47,367,366	30,100,914	342,621	77,810,901
Total liabilities and municipal equity	$ 50,851,744	$ 36,286,488	$ 1,392,775	$ 88,531,007

CITY OF MERIDEN CONNECTICUT **SCHEDULE 8**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
ENTERPRISE FUNDS
For the Year Ended June 30, 2001

	Sewer Authority	Water Fund	George Hunter Memorial Golf Course	Totals
OPERATING REVENUE				
Charges for services	$ 4,494,410	$ 6,657,050	$ 612,110	$ 11,763,570
Other revenue	61,287	47,355	8,720	117,362
Fiscal division	-	712,054	-	712,054
Total operating revenue	4,555,697	7,416,459	620,830	12,592,986
OPERATING EXPENSES				
Salaries and benefits	1,412,192	2,297,236	362,021	4,071,449
Contracted services	613,942	1,284,158	13,089	1,911,189
Utilities	528,134	531,894	-	1,060,028
Repairs and maintenance	386,077	239,511	-	625,588
Insurance	161,261	124,839	34,165	320,265
Materials and supplies	682,064	786,504	162,160	1,630,728
Depreciation	1,677,520	1,273,593	62,948	3,014,061
Clubhouse expense	-	-	33,662	33,662
Total operating expenses	5,461,190	6,537,735	668,045	12,666,970
Operating income (loss)	(905,493)	878,724	(47,215)	(73,984)
NONOPERATING INCOME (EXPENSE)				
Investment income	153,791	140,582	-	294,373
Interest expense	(109,362)	(388,776)	(28,923)	(527,061)
Total nonoperating income (expense)	44,429	(248,194)	(28,923)	(232,688)
Income (loss) before capital contributions	(861,064)	630,530	(76,138)	(306,672)
CAPITAL CONTRIBUTIONS	372,637	425,492	90,000	888,129
Net income (loss)	(488,427)	1,056,022	13,862	581,457
RETAINED EARNINGS (DEFICIT), beginning	9,280,719	22,929,569	(274,769)	31,935,519
RETAINED EARNINGS (DEFICIT), ending	$ 8,792,292	$ 23,985,591	$ (260,907)	$ 32,516,976

CITY OF MERIDEN, CONNECTICUT				SCHEDULE 9
COMBINING STATEMENT OF CASH FLOWS				
ENTERPRISE FUNDS				
For the Year Ended June 30, 2001				
			George Hunter	
	Sewer	Water	Memorial	
	Authority	Fund	Golf Course	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	$ (905,493)	$ 878,724	$ (47,215)	$ (73,984)
Adjustments to reconcile operating income (loss) to net				
cash provided by operating activities:				
Depreciation	1,677,520	1,273,593	62,948	3,014,061
Changes in assets and liabilities:				
Decrease in estimated unbilled usage	82,655	187,806	-	270,461
(Increase) decrease in use charges receivable	-	(10,022)	4,383	(5,639)
Decrease in sewer assessments receivable	9,228	-	-	9,228
Decrease in accounts receivable	9,976	41,224	-	51,200
(Increase) decrease in other assets	13,142	(2,043)	-	11,099
Decrease in due from other funds	-	752,729	-	752,729
Increase (decrease) in accounts payable and				
accrued expenses	(59,394)	(113,368)	38,212	(134,550)
Decrease in due to other funds	(352,009)	(79,878)	(12,496)	(444,383)
Net cash provided by operating				
activities	475,625	2,928,765	45,832	3,450,222
CASH FLOWS USED IN CAPITAL AND RELATED				
FINANCING ACTIVITIES				
Purchases of property and equipment	(555,096)	(1,005,856)	(202,748)	(1,763,700)
Principal payments of bond obligations	(434,892)	(1,056,400)	(41,902)	(1,533,194)
Interest payments on bond obligations	(109,362)	(388,776)	(28,923)	(527,061)
Capital contributions	372,637	425,492	90,000	888,129
Net cash used in capital and related				
financing activities	(726,713)	(2,025,540)	(183,573)	(2,935,826)
CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES				
Advances from other funds/return of capital	-	-	126,840	126,840
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale of investments	1,611,898	-	-	1,611,898
Interest income	153,791	140,580	-	294,371
Net cash provided by investing activities	1,765,689	140,580	-	1,906,269
Net increase (decrease) in cash and				
cash equivalents	1,514,601	1,043,805	(10,901)	2,547,505
CASH AND CASH EQUIVALENTS, beginning	1,781,175	4,366,706	165,294	6,313,175
CASH AND CASH EQUIVALENTS, ending	$ 3,295,776	$ 5,410,511	$ 154,393	$ 8,860,680

Internal Service Funds

Internal Service Funds

Internal Service Funds - are used for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis. The City has two such funds.

Workers' Compensation Fund - is a self insurance fund used to account for workers' compensation activities.

Meriden Health Insurance - is a self insurance fund used to account for the employees' health insurance activities.

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 10
COMBINING BALANCE SHEET			
INTERNAL SERVICE FUNDS			
June 30, 2001			
	Workers' Compensation Fund	Meriden Health Insurance	Totals
ASSETS			
Current Assets			
Cash and cash equivalents	$ 132,353	$ 54,905	$ 187,258
Investments	-	2,637,468	2,637,468
Accounts receivable	62,025	138,921	200,946
Total assets	$ 194,378	$ 2,831,294	$ 3,025,672
LIABILITIES AND MUNICIPAL EQUITY (DEFICIT)			
Current Liabilities			
Accounts payable	$ 19,674	$ -	$ 19,674
Retiree funds payable	-	2,941	2,941
Claims payable	654,757	1,574,274	2,229,031
Total current liabilities	674,431	1,577,215	2,251,646
Long-Term Liabilities			
Long-term claims payable	1,152,755	-	1,152,755
Total liabilities	1,827,186	1,577,215	3,404,401
Municipal Equity (Deficit)			
Retained earnings (deficit)	(1,632,808)	1,254,079	(378,729)
Total liabilities and municipal equity (deficit)	$ 194,378	$ 2,831,294	$ 3,025,672

CITY OF MERIDEN CONNECTICUT			SCHEDULE 11
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)			
INTERNAL SERVICE FUNDS			
For the Year Ended June 30, 2001			
	Workers' Compensation Fund	Meriden Health Insurance	Totals
OPERATING REVENUES			
Charges for services	$ 964,852	$ 14,217,387	$ 15,182,239
Other revenue	59,951	1,461,508	1,521,459
Total operating revenues	1,024,803	15,678,895	16,703,698
OPERATING EXPENSES			
Claims incurred	853,503	14,273,183	15,126,686
Administration	53,192	-	53,192
Salaries and benefits	69,643	-	69,643
Other expenses	199,632	-	199,632
Total operating expenses	1,175,970	14,273,183	15,449,153
Operating income (loss)	(151,167)	1,405,712	1,254,545
NONOPERATING REVENUES			
Investment income	2,280	23,889	26,169
Net income (loss)	(148,887)	1,429,601	1,280,714
RETAINED EARNINGS (DEFICIT), beginning of year	(1,483,921)	(175,522)	(1,659,443)
RETAINED EARNINGS (DEFICIT), end of year	$ (1,632,808)	$ 1,254,079	$ (378,729)

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 12
COMBINING STATEMENT OF CASH FLOWS			
INTERNAL SERVICE FUNDS			
For the Year Ended June 30, 2001			
	Workers'	Meriden	
	Compensation	Health	
	Fund	Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	$ (151,167)	$ 1,405,712	$ 1,254,545
Adjustments to reconcile operating income (loss) to net cash			
provided by (used in) operating activities:			
Decrease (increase) in accounts receivable	11,850	(54,812)	(42,962)
Decrease in accounts payable	(36,529)	-	(36,529)
Increase in claims payable	1,319	134,741	136,060
Increase in long-term claims payable	149,537	-	149,537
Net cash provided by (used in) operating activities	(24,990)	1,485,641	1,460,651
CASH FLOWS FROM INVESTING ACTIVITIES			
Income from investments	2,280	23,889	26,169
Purchases of investments	-	(1,566,050)	(1,566,050)
Net cash provided by (used in) investing activities	2,280	(1,542,161)	(1,539,881)
Net (decrease) in cash and cash equivalents	(22,710)	(56,520)	(79,230)
CASH AND CASH EQUIVALENTS, beginning	155,063	111,425	266,488
CASH AND CASH EQUIVALENTS, ending	$ 132,353	$ 54,905	$ 187,258

Trust and Agency Funds

Trust and Agency Funds

Trust and Agency Funds - are used to account for assets held in a trustee capacity for others, and include Expendable Trusts, Pension Trusts and Post-Employment Funds, Non-Expendable Trusts and Agency Funds.

i. **Expendable Trust Funds** - utilize the modified accrual basis of accounting and are used for various purposes. No restrictions have been placed on these funds by the donors. The City's Expendable Trust Funds are listed below:

   Senior Center Scholarship Fund
   Platt and Maloney Scholarship Fund
   Board of Education Recognition Committee

ii. **Pension Trust and Post-Employment Funds** - utilize the accrual basis of accounting and are used for the accumulation of resources to be used for retirement benefits. The City's Pension Trust Funds are listed below:

   Employees Retirement
   Firefighters' Pension
   Police Pension
   Post-Employment Healthcare Plan

iii. **Non-Expendable Trust Funds** - utilize the accrual basis of accounting and are used for various purposes. The principal must be maintained intact and invested. The City's Non-Expendable Trust Funds are listed below:

   Lorenzo Fuller Award
   Charlotte Yale Ives
   Board of Education Prize Fund
   C.P. Bradley Park Fund
   Walter Hubbard Park Fund
   Library Trust Fund
   Acabhuk Scholarship Fund

iv. **Agency Funds** - utilize the modified accrual basis of accounting. Agency funds are custodial in nature (assets equal liabilities) and are used to account for senior activities; and performance bonds. The City's Agency Funds are listed below:

   Project RAVE
   Senior Trips
   Student Activity Fund
   Performance Bonds

CITY OF MERIDEN, CONECTICUT

COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS
June 30, 2001

	Expendable Trust Funds			Pension Trust Funds
	Senior Center Scholarship Fund	Platt & Maloney Scholarship Fund	Board of Education Recognition Committee	Employees' Retirement
ASSETS				
Cash and cash equivalents	$ 2,018	$ 134,769	$ -	$ 19,852,181
Investments	-	-	-	99,519,587
Accounts receivable	-	-	-	2,747
Total assets	$ 2,018	$ 134,769	$ -	$ 119,374,515
LIABILITIES AND FUND BALANCES				
Liabilities				
Amount held as agent and refunds due	$ -	$ -	$ -	$ -
Total liabilities	-	-	-	-
Fund Balances				
Reserved for employees' retirement system	-	-	-	119,374,515
Reserved for donors' intention	-	-	-	-
Reserved for post employment benefits	-	-	-	-
Unreserved and undesignated	2,018	134,769	-	-
Total fund balances	2,018	134,769	-	119,374,515
Total liabilities and fund balances	$ 2,018	$ 134,769	$ -	$ 119,374,515

SCHEDULE 13

Pension Trust Funds, Continued			Nonexpendable Trust Funds			
Firefighters' Pension	Police Pension	Post-employment Healthcare Plan	Lorenzo Fuller Award	Charlotte Yale Ives	Board of Education Prize Fund	C.P. Bradley Park Fund
$ 9,564,969	$ 9,446,487	$ 600,320	$ 6,600	$ 4,316	$ 54,472	$ 179,026
37,566,474	35,982,737	1,872,467	-	-	-	1,230,902
-	3,699	-	-	-	-	-
$ 47,131,443	$ 45,432,923	$ 2,472,787	$ 6,600	$ 4,316	$ 54,472	$ 1,409,928
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
47,131,443	45,432,923	-	-	-	-	-
-	-	-	1,017	3,000	20,659	50,000
-	-	2,472,787	-	-	-	-
-	-	-	5,583	1,316	33,813	1,359,928
47,131,443	45,432,923	2,472,787	6,600	4,316	54,472	1,409,928
$ 47,131,443	$ 45,432,923	$ 2,472,787	$ 6,600	$ 4,316	$ 54,472	$ 1,409,928

(Continued)

CITY OF MERIDEN, CONNECTICUT

COMBINING BALANCE SHEET, Continued
TRUST AND AGENCY FUNDS
June 30, 2001

	Nonexpendable Trust Funds, Continued		
	Walter Hubbard Park Fund	Library Trust Fund	Acabhuk Scholarship Fund
ASSETS			
Cash and cash equivalents	$ 28,293	$ 177,014	$ 7,091
Investments	587,425	265,294	-
Accounts receivable	-	-	-
Total assets	$ 615,718	$ 442,308	$ 7,091
LIABILITIES AND FUND BALANCES			
Liabilities			
Amount held as agent and refunds due	$ -	$ -	$ -
Total liabilities	-	-	-
Fund Balances			
Reserved for employees' retirement system	-	-	-
Reserved for donors' intention	50,000	75,915	5,000
Reserved for post employment benefits	-	-	-
Unreserved and undesignated	565,718	366,393	2,091
Total fund balances	615,718	442,308	7,091
Total liabilities and fund balances	$ 615,718	$ 442,308	$ 7,091

SCHEDULE 13

Agency Funds

Project RAVE	Senior Trips	Student Activity Fund	Performance Bonds	Totals
$ 1,122	$ 3,084	$ 430,584	$ 558,469	$ 41,050,815
-	-	-	-	177,024,886
-	-	-	-	6,446
$ 1,122	$ 3,084	$ 430,584	$ 558,469	$ 218,082,147
$ 1,122	$ 3,084	$ 430,584	$ 558,469	$ 993,259
1,122	3,084	430,584	558,469	993,259
-	-	-	-	211,938,881
-	-	-	-	205,591
-	-	-	-	2,472,787
-	-	-	-	2,471,629
-	-	-	-	217,088,888
$ 1,122	$ 3,084	$ 430,584	$ 558,469	$ 218,082,147

CITY OF MERIDEN, CONNECTICUT				SCHEDULE 14
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES EXPENDABLE TRUST FUNDS For the Year Ended June 30, 2001				
	Senior Center Scholarship Fund	Platt & Maloney Scholarship Fund	Board of Education Recognition Committee	Totals
REVENUES				
Donations	$ 369	$ -	$ -	$ 369
Interest	33	8,690	-	8,723
Total revenues	402	8,690	-	9,092
EXPENDITURES, education	1,000	2,736	82	3,818
Revenues over (under) expenditures	(598)	5,954	(82)	5,274
FUND BALANCES, beginning	2,616	128,815	82	131,513
FUND BALANCES, ending	$ 2,018	$ 134,769	$ -	$ 136,787

CITY OF MERIDEN, CONNECTICUT

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
NONEXPENDABLE TRUST FUNDS
For the Year Ended June 30, 2001

	Lorenzo Fuller Award	Charlotte Yale Ives	Board of Education Prize Funds
OPERATING REVENUES			
Interest and dividends	$ 382	$ 355	$ 5,408
Net depreciation of investments	-	-	-
Other	-	-	-
Total	382	355	5,408
OPERATING EXPENSES	-	1,816	2,842
Net income (loss)	382	(1,461)	2,566
FUND BALANCES, beginning	6,218	5,777	51,906
FUND BALANCES, ending	$ 6,600	$ 4,316	$ 54,472

SCHEDULE 15

C.P. Bradley Park Fund	Walter Hubbard Park Fund	Library Trust Fund	Acabhuk Scholarship Fund	Totals
$ -	$ 16,874	$ 1,329	$ 351	$ 24,699
(56,675)	-	-	-	(56,675)
-	-	115,107	-	115,107
(56,675)	16,874	116,436	351	83,131
27,371	11,122	103,777	400	147,328
(84,046)	5,752	12,659	(49)	(64,197)
1,493,974	609,966	429,649	7,140	2,604,630
$ 1,409,928	$ 615,718	$ 442,308	$ 7,091	$ 2,540,433

CITY OF MERIDEN, CONNECTICUT			
COMBINING STATEMENT OF CASH FLOWS			
NONEXPENDABLE TRUST FUNDS			
For the Year Ended June 30, 2001			
	Lorenzo Fuller Award	Charlotte Yale Ives	Board of Education Prize Funds
Cash Flows From Operating Activities			
Operating income (loss)	$ 382	$ (1,461)	$ 2,566
Adjustments to reconcile operating income (loss) to net cash used in operating activities:			
Interest reported as operating income	(382)	(355)	(5,408)
Net depreciation in investments	-	-	-
(Decrease) in accounts payable	-	-	-
Net cash provided by (used in) operating activities	-	(1,816)	(2,842)
Cash Flows From Investing Activities			
Sale of investments	-	-	27,882
Interest received on cash and investments	382	355	5,408
Net cash provided by investing activities	382	355	33,290
Net increase (decrease) in cash and cash equivalents	382	(1,461)	30,448
Cash and cash equivalents, beginning	$ 6,218	$ 5,777	$ 24,024
Cash and cash equivalents, ending	$ 6,600	$ 4,316	$ 54,472

SCHEDULE 16

C.P. Bradley Park Fund	Walter Hubbard Park Fund	Library Trust Fund	Acabhuk Scholarship Fund	Totals
$ (84,046)	$ 5,752	$ 12,659	$ (49)	$ (64,197)
-	(16,874)	(1,329)	(351)	(24,699)
56,675	-	-	-	56,675
(529)	(8,180)	-	-	(8,709)
(27,900)	(19,302)	11,330	(400)	(40,930)
70,301	16,660	25,883	-	140,726
-	16,874	1,329	351	24,699
70,301	33,534	27,212	351	165,425
42,401	14,232	38,542	(49)	124,495
$ 136,625	$ 14,061	$ 138,472	$ 7,140	332,317
$ 179,026	$ 28,293	$ 177,014	$ 7,091	$ 456,812

CITY OF MERIDEN, CONNECTICUT **SCHEDULE 17**

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended June 30, 2001

	Balance July 1, 2000	Additions	Deletions	Balance June 30, 2001
PROJECT RAVE				
Assets				
Cash and cash equivalents	$ 63,177	$ 123,541	$ 185,596	$ 1,122
Liabilities				
Amount held as agent	$ 63,177	$ 123,541	$ 185,596	$ 1,122
SENIOR TRIPS				
Assets				
Cash and cash equivalents	$ 2,056	$ 39,734	$ 38,706	$ 3,084
Liabilities				
Amount held as agent	$ 2,056	$ 39,734	$ 38,706	$ 3,084
STUDENT ACTIVITY FUND				
Assets				
Cash and cash equivalents	$ 381,623	$ 1,418,882	$ 1,369,921	$ 430,584
Liabilities				
Amount held as agent	$ 381,623	$ 1,418,882	$ 1,369,921	$ 430,584
PERFORMANCE BONDS				
Assets				
Cash and cash equivalents	$ 476,827	$ 169,048	$ 87,406	$ 558,469
Liabilities				
Amount held as agent	$ 476,827	$ 169,048	$ 87,406	$ 558,469
TOTAL AGENCY FUNDS				
Assets				
Cash and cash equivalents	$ 873,143	$ 1,751,205	$ 1,681,629	$ 942,719
Liabilities				
Amount held as agent	$ 873,143	$ 1,751,205	$ 1,681,629	$ 942,719

General Long-Term Debt Account Group

General Long-Term Debt Account Group

All long-term general obligations of the City are accounted for in the General Long-Term Debt Account Group.

CITY OF MERIDEN, CONNECTICUT	SCHEDULE 18
STATEMENT OF GENERAL LONG-TERM DEBT	
June 30, 2001	
AMOUNT TO BE PROVIDED FOR THE PAYMENT	
OF GENERAL LONG TERM DEBT	
Amounts to be provided by hospital	$ 825,000
Amount to be provided for the retirement of general long-term debt	131,296,590
Total	$ 132,121,590
GENERAL LONG-TERM DEBT PAYABLE	
Landfill closure and postclosure care cost	$ 5,300,000
Claims and judgments	16,121,000
Bonds payable	66,720,768
Compensated absences	17,920,000
Net pension obligation	25,650,634
Capital leases payable	409,188
Total	$ 132,121,590

Supplementary Data

CITY OF MERIDEN, CONNECTICUT

SCHEDULE OF PROPERTY TAXES LEVIED, COLLECTED AND OUTSTANDING
GENERAL FUND
For the Year Ended June 30, 2001

Grand List Year	Uncollected Balance July 1, 2000	Current Year Levy	Lawful Corrections	Transfers to (Recoveries from) Suspense	Balance to be Collected
1985	$ 2,845	$ -	$ (1,031)	$ 1,183	$ 2,997
1985*	-	-	(145)	493	348
1986	29,689	-	(714)	811	29,786
1986*	-	-	-	165	165
1987	38,053	-	(1,157)	1,335	38,231
1987*	-	-	-	489	489
1988	44,632	-	(7,022)	3,203	40,813
1988*	-	-	-	511	511
1989	67,095	-	(17,022)	5,148	55,221
1989*	24	-	-	244	268
1990	81,022	-	(25,209)	5,502	61,315
1990*	-	-	(9)	336	327
1991	848,785	-	(30,483)	5,983	824,285
1991*	-	-	-	356	356
1992	596,949	-	(40,419)	3,226	559,756
1992*	63	-	-	783	846
1993	754,543	-	(53,681)	-	700,862
1993*	29,403	-	-	-	29,403
1994	1,309,692	-	(434,939)	-	874,753
1994*	34,749	-	(251)	-	34,498
1995	1,584,372	-	(80,808)	-	1,503,564
1995*	41,603	-	(279)	-	41,324
1996	1,779,411	-	(95,469)	-	1,683,942
1996*	57,535	-	(323)	-	57,212
1997	2,523,716	-	(380,329)	-	2,143,387
1997*	69,386	-	(496)	-	68,890
1998	4,031,203	-	(304,026)	-	3,727,177
1998*	185,166	-	(11,464)	-	173,702
1999	-	77,277,335	(422,741)	-	76,854,594
1999*	-	1,531,212	(64,898)	-	1,466,314
	$ 14,109,936	$ 78,808,547	$ (1,972,915)	$ 29,768	$ 90,975,336

* Supplemental tax levy

SCHEDULE 19

Collections				
Taxes	Interest	Lien Fees	Total	Uncollected Balance June 30, 2001
$ 1,157	$ 3,010	$ -	$ 4,167	$ 1,840
348	1,045	-	1,393	-
788	2,105	-	2,893	28,998
165	378	-	543	-
1,577	4,065	-	5,642	36,654
489	1,025	-	1,514	-
2,690	5,408	-	8,098	38,123
511	786	-	1,297	-
4,696	11,263	-	15,959	50,525
244	434	-	678	24
5,098	8,921	-	14,019	56,217
327	683	-	1,010	-
6,065	11,118	24	17,207	818,220
356	513	-	869	-
14,544	17,179	192	31,915	545,212
783	1,006	-	1,789	63
55,679	57,192	696	113,567	645,183
263	297	-	560	29,140
126,225	387,330	1,008	514,563	748,528
1,872	1,720	-	3,592	32,626
166,888	117,701	2,088	286,677	1,336,676
3,475	2,468	-	5,943	37,849
300,852	160,569	3,171	464,592	1,383,090
3,704	2,084	-	5,788	53,508
522,902	289,280	5,458	817,640	1,620,485
24,171	8,294	-	32,465	44,719
1,506,328	308,760	11,712	1,826,800	2,220,849
107,815	18,359	-	126,174	65,887
73,176,114	399,829	384	73,576,327	3,678,480
1,233,727	13,486	-	1,247,213	232,587
$ 77,269,853	$ 1,836,308	$ 24,733	$ 79,130,894	$ 13,705,483

CITY OF MERIDEN, CONNECTICUT

REPORT OF COLLECTIONS OF USE CHARGES - SEWER AUTHORITY
For the Year Ended June 30, 2001

Grand List Year	Uncollected Balance July 1, 2000	Current Year Levy	Corrections: Additions	Corrections: Deletions	Corrections: Adjustments	Adjusted Amount Collectible
1981	$ 890	$ -	$ -	$ -	$ (890)	$ -
1982	2,640	-	-	-	(2,640)	-
1983	2,126	-	-	-	(2,126)	-
1984	2,315	-	-	(2,315)	-	-
1985	1,186	-	-	(819)	-	367
1986	728	-	-	(344)	-	384
1987	4,402	-	-	-	-	4,402
1988	9,787	-	-	-	-	9,787
1989	19,236	-	-	(313)	-	18,923
1990	11,290	-	-	(307)	-	10,983
1991	25,248	-	-	(790)	-	24,458
1992	48,259	-	-	(1,522)	-	46,737
1993	36,252	-	-	(2,118)	-	34,134
1994	49,177	-	-	(3,954)	-	45,223
1995	53,306	-	-	(2,133)	-	51,173
1996	51,229	-	-	(2,351)	-	48,878
1997	54,425	-	-	(2,848)	-	51,577
1998	79,711	-	-	(3,092)	-	76,619
1999	187,094	-	14,342	(10,685)	-	190,751
2000	996,146	-	35,015	(28,892)	(5)	1,002,264
2001	-	4,317,690	7,489	(26,478)	-	4,298,701
	$ 1,635,447	$ 4,317,690	$ 56,846	$ (88,961)	$ (5,661)	$ 5,915,361

SCHEDULE 20

Collections				
Sewer Use Charges	Interest	Lien Fees	Total	Uncollected Balance June 30, 2001
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
367	183	19	569	-
384	175	19	578	-
737	312	38	1,087	3,665
-	-	-	-	9,787
548	822	48	1,418	18,375
737	648	96	1,481	10,246
1,860	1,575	120	3,555	22,598
2,303	11,687	192	14,182	44,434
8,115	3,532	240	11,887	26,019
2,392	1,323	264	3,979	42,831
6,460	5,720	600	12,780	44,713
11,270	9,041	1,248	21,559	37,608
12,057	8,145	2,016	22,218	39,520
24,489	11,381	4,175	40,045	52,130
120,247	33,320	16,969	170,536	70,504
856,606	67,207	48,427	972,240	145,658
3,234,933	23,287	11,541	3,269,761	1,063,768
$ 4,283,505	$ 178,358	$ 86,012	$ 4,547,875	$ 1,631,856

CITY OF MERIDEN, CONNECTICUT

REPORT OF COLLECTIONS OF USE CHARGES - WATER FUND

For the Year Ended June 30, 2001

Grand List Year	Uncollected Balance July 1, 2000	Current Year Levy	Corrections: Additions	Corrections: Deletions	Corrections: Adjustments	Adjusted Amount Collectible
1986	592	-	-	-	(280)	312
1987	3,916	-	-	-	-	3,916
1988	9,478	-	-	-	-	9,478
1989	23,528	-	-	(379)	-	23,149
1990	16,856	-	-	(451)	-	16,405
1991	32,444	-	-	(457)	-	31,987
1992	67,017	-	-	(2,117)	-	64,900
1993	59,027	-	-	(3,533)	-	55,494
1994	69,757	-	-	(5,501)	-	64,256
1995	78,556	-	-	(3,043)	-	75,513
1996	74,247	-	-	(3,361)	-	70,886
1997	81,503	-	-	(4,086)	-	77,417
1998	109,998	-	-	(4,223)	-	105,775
1999	234,045	-	-	(5,346)	-	228,699
2000	1,452,322	-	1,152	(16,416)	-	1,437,058
2001	-	6,673,909	10,568	(84,702)	-	6,599,775
	2,313,286	6,673,909	11,720	(133,615)	(280)	8,865,020

				SCHEDULE 21
Collections				
Water				Uncollected
Use		Lien		Balance
Charges	Interest	Fees	Total	June 30, 2001
312	143	19	474	-
655	277	38	970	3,261
-	-	-	-	9,478
832	962	48	1,842	22,317
1,083	951	96	2,130	15,322
2,392	2,035	120	4,547	29,595
12,087	6,558	192	18,837	52,813
11,742	3,582	240	15,564	43,752
2,265	4,628	264	7,157	61,991
8,967	7,896	594	17,457	66,546
15,759	12,368	1,248	29,375	55,127
17,006	11,463	2,041	30,510	60,411
32,246	13,843	4,083	50,172	73,529
150,337	45,765	17,080	213,182	78,362
1,257,619	98,033	47,557	1,403,209	179,439
5,028,409	36,146	11,538	5,076,093	1,571,366
6,541,711	244,650	85,158	6,871,519	2,323,309

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 22
SCHEDULE OF EXPENSES AND TRANSFERS - BUDGETARY BASIS - BUDGET AND ACTUAL			
SEWER AUTHORITY			
For the Year Ended June 30, 2001			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
OPERATING EXPENSES			
Memberships and meetings	$ 6,000	$ 1,160	$ 4,840
Overtime	130,000	165,431	(35,431)
Labor public works	565,302	495,502	69,800
Administration:			
MMEA	42,007	42,650	(643)
CWA	353,067	394,132	(41,065)
Employee benefits	290,124	314,477	(24,353)
Hepatitis B shot	4,000	4,349	(349)
Repairs and maintenance	260,000	361,582	(101,582)
Engineering services	264,756	264,756	-
Fiscal division services	338,083	338,083	-
Sewer expense and supplies	802,900	680,904	121,996
Pump station operation and maintenance	62,000	-	62,000
Insurance	152,615	161,261	(8,646)
Claims	15,000	6,754	8,246
New items sewer equipment	25,000	-	25,000
Capital outlay	-	24,495	(24,495)
Utilities	552,351	528,134	24,217
Call Before You Dig	10,000	-	10,000
Total operating expenses	3,873,205	3,783,670	89,535
NONOPERATING EXPENSES AND TRANSFERS			
Debt service - principal	434,892	434,892	-
Debt service - interest	135,676	109,362	26,314
Total nonoperating expenses and transfers	570,568	544,254	26,314
Total expenses	$ 4,443,773	$ 4,327,924	$ 115,849

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 23
SCHEDULE OF EXPENSES AND TRANSFERS - BUDGETARY BASIS - BUDGET AND ACTUAL			
WATER FUND			
For the Year Ended June 30, 2001			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
OPERATING EXPENSES			
Overtime	$ 25,000	$ 4,130	$ 20,870
Public works	130,348	119,607	10,741
MMEA	57,855	52,063	5,792
CWA	55,203	55,164	39
Employee benefits	108,760	115,063	(6,303)
Vehicle maintenance	8,841	9,449	(608)
Other purchased services	49,400	24,744	24,656
Office expense and supplies	1,100	817	283
Meter materials	15,000	13,359	1,641
Attorney fees	24,000	228,753	(204,753)
Tax collector services	213,698	213,698	-
Water meters	1	(1,704)	1,705
Liability insurance	22,847	22,744	103
Hepatitis B shots	1	-	1
Total Fiscal Division	712,054	857,887	(145,833)
WATER			
Overtime	162,500	155,488	7,012
Capital outlay	599,727	333,783	265,944
Public works	1,237,940	1,014,541	223,399
MMEA	88,213	88,154	59
CWA	198,504	191,305	7,199
Employee benefits	594,795	501,721	93,074
Taxes to other towns	105,321	72,193	33,128
Public utilities	569,246	531,894	37,352
Repairs and maintenance	10,000	8,865	1,135
Vehicle maintenance	95,000	154,951	(59,951)
Audit and attorney	13,000	10,298	2,702
Water purchased	101,400	95,745	5,655
Engineering services	264,756	264,756	-
Fiscal division services	373,971	373,971	-
Office expense and supplies	63,364	64,467	(1,103)
Maintenance:			
Mains and accessories	25,000	20,895	4,105
Reservoir	30,000	6,533	23,467
Pump stations	35,000	30,576	4,424
Service-materials	5,000	(3,059)	8,059
Treatment expense	419,300	367,858	51,442
Water equipment	9,000	6,126	2,874
Hydrants-materials	5,000	3,294	1,706

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 23
SCHEDULE OF EXPENSES AND TRANSFERS - BUDGETARY BASIS - BUDGET AND ACTUAL, Continued			
WATER FUND			
For the Year Ended June 30, 2001			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
WATER, Continued			
Memberships and meetings	4,500	1,564	2,936
Insurance	112,715	102,095	10,620
New mains and accessories	1	-	1
Repair trenches	11,000	8,292	2,708
Hepatitis	1	-	1
Call Before You Dig	25,000	-	25,000
CT Health Service User Fee	1	-	1
Watershed Land Acquisition Study	1	-	1
Total Water	5,159,256	4,406,306	752,950
Total operating expenses	5,871,310	5,264,193	607,117
NONOPERATING EXPENSES			
Debt service - principal	1,056,400	1,056,400	-
Debt service - interest	431,702	388,776	42,926
Total nonoperating expenses and transfers	1,488,102	1,445,176	42,926
Total expenses	$ 7,359,412	$ 6,709,369	$ 650,043

CITY OF MERIDEN, CONNECTICUT			SCHEDULE 24
SCHEDULE OF EXPENSES - BUDGETARY BASIS - BUDGET AND ACTUAL			
GEORGE HUNTER MEMORIAL GOLF COURSE			
For the Year Ended June 30, 2001			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
OPERATING EXPENSES			
Liability and general insurance	$ 34,165	$ 34,165	$ -
Miscellaneous part-time	135,922	150,913	(14,991)
Overtime	10,757	11,175	(418)
Public works	76,440	76,623	(183)
CWA	55,536	55,450	86
Employee benefits	67,031	67,859	(828)
Golf expense and supplies	153,058	153,360	(302)
Golf security services	2,000	-	2,000
Golf pro	11,000	11,000	-
Capital equipment	66,000	-	66,000
Memberships and meetings	3,370	2,090	1,280
Clubhouse expense	32,809	33,662	(853)
Total operating expenses	648,088	596,297	51,791
NONOPERATING EXPENSES			
Debt service - interest	1,449	28,923	(27,474)
Bond payments	8,800	8,800	-
Total nonoperating expenses	10,249	37,723	(27,474)
Total expenses	$ 658,337	$ 634,020	$ 24,317

CITY OF MERIDEN, CONNECTICUT						SCHEDULE 25
COMBINING BALANCE SHEET						
BOARD OF EDUCATION NONEXPENDABLE PRIZE FUNDS						
June 30, 2001						
	Bilingual Prize Fund	Ratcliff Hicks Prize Fund	Paul P. Vouras Social Studies Scholarship	Robert Krussell Math Award	Tomie de Paola	Totals
ASSETS						
Cash and cash equivalents	$ 1,046	$ 27,810	$ 8,769	$ 10,529	$ 6,318	$ 54,472
FUND BALANCE						
Reserved for donor's intention	$ 1,000	$ 2,659	$ 7,000	$ 10,000	$ -	$ 20,659
Unreserved and undesignated	46	25,151	1,769	529	6,318	33,813
Total fund balance	$ 1,046	$ 27,810	$ 8,769	$ 10,529	$ 6,318	$ 54,472

CITY OF MERIDEN, CONNECTICUT **SCHEDULE 26**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
BOARD OF EDUCATION NONEXPENDABLE PRIZE FUNDS
For the Year Ended June 30, 2001

	Bilingual Prize Fund	Ratcliff Hicks Prize Fund	Paul P. Vouras Social Studies Scholarship	Robert Krussell Math Award	Tomie de Paola	Totals
OPERATING REVENUES						
Income from investments	$ 84	$ -	$ 409	$ 631	$ 4,284	$ 5,408
Total operating revenues	84	-	409	631	4,284	5,408
OPERATING EXPENSES, Awards	75	72	330	365	2,000	2,842
Net income (loss)	9	(72)	79	266	2,284	2,566
FUND BALANCE, beginning	1,037	27,882	8,690	10,263	4,034	51,906
FUND BALANCE, ending	$ 1,046	$ 27,810	$ 8,769	$ 10,529	$ 6,318	$ 54,472