

# MERRIMAC ELECTRIC LIGHT DEPARTMENT COMPARATIVE BALANCE SHEET 2013

<u>ASSETS</u>	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
<b>UTILITY PLANT</b>			
101 Utility Plant - Electric .....	4,814,976.83	4,847,303.30	32,326.47
<b>FUND ACCOUNTS</b>			
125 Sinking Funds.....	719.17	719.17	-
126 Depreciation Fund.....	2,219,679.18	2,298,611.47	78,932.29
126 Rate Stabilization Fund.....	272,864.74	274,609.05	1,744.31
126 Bond Fund.....	-	-	-
<b>CURRENT AND ACCRUED ASSETS</b>			
131 Cash.....	(199,150.81)	17,015.80	216,166.61
132 Special Deposits.....	74,099.28	74,399.28	300.00
132 Working Funds.....	200.00	200.00	-
142 Customer Accounts Receivable.....	247,665.77	198,742.66	(48,923.11)
143 Other Accounts Receivable.....			
146 Receivables from Municipality.....			
151 Materials and Supplies.....	15,001.94	15,001.94	-
165 Prepayments.....	21,614.00	22,321.31	707.31
165 Prepayments CTC charge.....	400,772.35	400,803.67	31.32
<b>DEFERRED DEBITS</b>			
183 Other Deferred Debits.....	<u>315.30</u>	<u>381.84</u>	<u>66.54</u>
<b>Total Assets and Other Debits</b>	<b><u>\$ 7,868,757.75</u></b>	<b><u>\$ 8,150,109.49</u></b>	<b><u>281,351.74</u></b>
 <b><u>LIABILITIES</u></b>			
<b>SURPLUS</b>			
206 Loans Repayments.....	1,591,707.96	1,591,707.96	-
207 Appropriations for Construction Repayments.....	8,889.05	8,889.05	-
208 Unappropriated Earned Surplus.....	3,941,732.59	4,216,778.55	275,045.96
<b>LONG TERM DEBT</b>			
221 Bonds.....	1,125,000.00	1,050,000.00	(75,000.00)
231 Notes Payable.....	-	-	-
<b>CURRENT AND ACCRUED LIABILITIES</b>			
232 Accounts Payable.....	249,637.46	294,309.70	44,672.24
235 Customer' Deposits.....	74,099.28	74,399.28	300.00
242 Miscellaneous Current and Accrued Liabilities.....	315.30	381.84	66.54
<b>DEFERRED CREDITS</b>			
252 Customer Advances for Construction.....	1,220.67	1,220.67	-
<b>RESERVES</b>			
260 Reserves for Uncollectable Accounts.....	13,586.20	13,586.20	-
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
271 Contributions in Aid of Construction.....	<u>862,569.24</u>	<u>898,836.24</u>	<u>36,267.00</u>
<b>Total Liabilities and Other Credits</b>	<b><u>\$ 7,868,757.75</u></b>	<b><u>\$ 8,150,109.49</u></b>	<b><u>281,351.74</u></b>