

# MERRIMAC ELECTRIC LIGHT DEPARTMENT COMPARATIVE BALANCE SHEET 2009

	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
<b><u>ASSETS</u></b>			
<b>UTILITY PLANT</b>			
101 Utility Plant - Electric .....	4,530,576.88	4,518,813.11	(11,763.77)
<b>FUND ACCOUNTS</b>			
125 Sinking Funds.....	719.17	719.17	-
126 Depreciation Fund.....	1,303,154.49	1,598,600.03	295,445.54
126 Rate Stabilization Fund.....	799,412.32	406,188.18	(393,224.14)
126 Bond Fund.....	318,103.89	271,381.98	(46,721.91)
<b>CURRENT AND ACCRUED ASSETS</b>			
131 Cash.....	134,426.65	32,574.47	(101,852.18)
132 Special Deposits.....	51,724.28	50,999.28	(725.00)
132 Working Funds.....	200.00	200.00	-
142 Customer Accounts Receivable.....	225,176.18	204,614.89	(20,561.29)
143 Other Accounts Receivable.....	25,070.48	25,026.20	(44.28)
146 Receivables from Municipality.....			
151 Materials and Supplies.....	15,001.94	15,001.94	-
165 Prepayments.....	29,787.00	25,020.00	(4,767.00)
165 Prepayments ENE.....	400,000.00	400,649.81	649.81
<b>DEFERRED DEBITS</b>			
183 Other Deferred Debits.....	451.41	(55.44)	(506.85)
<b>Total Assets and Other Debits</b>	<b><u>\$ 7,833,804.69</u></b>	<b><u>\$ 7,549,733.62</u></b>	<b><u>(284,071.07)</u></b>
<b><u>LIABILITIES</u></b>			
<b>SURPLUS</b>			
206 Loans Repayments.....	1,291,707.96	1,366,707.96	75,000.00
207 Appropriations for Construction Repayments.....	8,889.05	8,889.05	-
208 Unappropriated Earned Surplus.....	4,031,462.71	3,691,161.60	(340,301.11)
<b>LONG TERM DEBT</b>			
221 Bonds.....	1,425,000.00	1,350,000.00	(75,000.00)
231 Notes Payable.....	-	-	-
<b>CURRENT AND ACCRUED LIABILITIES</b>			
232 Accounts Payable.....	186,674.79	244,136.68	57,461.89
235 Customer' Deposits.....	51,724.28	50,999.28	(725.00)
242 Miscellaneous Current and Accrued Liabilities.....	451.41	(55.44)	(506.85)
<b>DEFERRED CREDITS</b>			
252 Customer Advances for Construction.....	1,220.67	1,220.67	-
<b>RESERVES</b>			
260 Reserves for Uncollectable Accounts.....	19,151.86	19,151.86	-
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
271 Contributions in Aid of Construction.....	817,521.96	817,521.96	-
<b>Total Liabilities and Other Credits</b>	<b><u>\$ 7,833,804.69</u></b>	<b><u>\$ 7,549,733.62</u></b>	<b><u>(284,071.07)</u></b>