

# MERRIMAC MUNICIPAL LIGHT DEPARTMENT COMPARATIVE BALANCE SHEET 2015

<u>ASSETS</u>	Balance Beginning o Year	Balance End of Year	Increase or (Decrease)
<b>UTILITY PLANT</b>			
101 Utility Plant - Electric .....	4,602,299.90	4,725,639.04	123,339.14
<b>FUND ACCOUNTS</b>			
125 Sinking Funds.....	719.17	719.17	-
126 Depreciation Fund.....	2,475,719.62	2,648,990.33	173,270.71
126 Rate Stabilization Fund.....	277,381.67	281,149.57	3,767.90
126 Bond Fund.....	-	-	-
127 OPEB Trust Fund.....	55,406.87	123,209.02	67,802.15
<b>CURRENT AND ACCRUED ASSETS</b>			
131 Cash.....	10,402.88	498,870.15	488,467.27
132 Special Deposits.....	78,198.90	84,727.07	6,528.17
132 Working Funds.....	200.00	200.00	-
142 Customer Accounts Receivable.....	165,512.00	235,935.06	70,423.06
143 Other Accounts Receivable.....			
146 Receivables from Municipality.....			
151 Materials and Supplies.....	15,001.94	15,001.94	-
165 Prepayments.....	32,187.31	32,187.31	-
165 Prepayments CTC charge.....	400,833.91	400,871.87	37.96
165 Employee Pension Prepayment.....	74,642.72	82,385.02	7,742.30
<b>DEFERRED DEBITS</b>			
183 Other Deferred Debits.....	<u>478.42</u>	<u>589.97</u>	<u>111.55</u>
<b>Total Assets and Other Debits</b>	<b><u>\$ 8,188,985.31</u></b>	<b><u>\$ 9,130,475.52</u></b>	<b><u>941,490.21</u></b>
 <b><u>LIABILITIES</u></b>			
<b>SURPLUS</b>			
206 Loans Repayments.....	1,741,707.96	1,816,707.96	75,000.00
207 Appropriations for Construction Repayments.....	8,889.05	8,889.05	-
208 Unappropriated Earned Surplus.....	3,834,595.61	4,271,159.21	436,563.60
<b>LONG TERM DEBT</b>			
221 Bonds.....	975,000.00	900,000.00	(75,000.00)
231 Notes Payable.....			-
<b>CURRENT AND ACCRUED LIABILITIES</b>			
232 Accounts Payable.....	216,409.26	259,604.01	43,194.75
235 Customer' Deposits.....	78,198.90	84,727.07	6,528.17
242 Miscellaneous Current and Accrued Liabilities.....	478.42	589.97	111.55
<b>DEFERRED CREDITS</b>			
252 Customer Advances for Construction.....	1,220.67	1,220.67	-
253 OPEB Liability.....	420,063.00	420,063.00	-
<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>898,836.24</u>	<u>1,353,928.38</u>	<u>455,092.14</u>
<b>Total Liabilities and Other Credits</b>	<b><u>\$ 8,188,985.31</u></b>	<b><u>\$ 9,130,475.52</u></b>	<b><u>941,490.21</u></b>