

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
BALANCE SHEET DECEMBER 31, 2018

## ASSETS

Cash Operating Fund	\$ 380,986.79
Cash Revenue Fund	\$ 2,332,026.04
Cash Construction Fund	\$ 1,402.10
Cash Payroll Fund	\$ 5,190.35
Cash Cafeteria Fund	\$ 1,006.17
Change Fund Collector	\$ 100.00
Petty Cash	\$ 250.00
Certificate of Deposit	\$ 2,980,683.29
User Charges and Liens Receivable	\$ 467,554.33
Pension Deferred Outflows	\$ 1,045,394.00
Anticipated Revenue Receivable	\$ -
Interest Receivable - Cracks in Tank	\$ 1,291.13
Interest Receivable	\$ 7,482.17
Land	\$ 124,247.00
Property	\$ 496,986.00
Vehicles	\$ 700,607.00
Leasehold Improvements	\$ 6,973,935.86
Accumulated Depreciation	\$ (4,599,164.50)
	<u>\$ 10,919,977.73</u>

## LIABILITIES, RESERVES AND FUND BALANCE

Sewer Rent Overpayments	\$ 11,829.29
Pension Payable	\$ 112,386.00
Accounts Payable	\$ 104,062.46
Contract Payable	\$ 184,143.75
Unexpended 2018 Budget Appropriations	\$ -
Compensated Absences Payable	\$ 76,486.31
Reserve for Cracks in Tanks	\$ 723,263.45
Special Reserve Fund	\$ 1,110,000.00
Net Pension Liability	\$ 2,668,001.00
Pension Deferred Inflows	\$ 625,919.00
Group Insurance Contra	\$ -
Reserve for Escrow Deposits	\$ 19,814.92
Fund Balance	\$ 5,284,071.55
	<u>\$ 10,919,977.73</u>

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
ANALYSIS OF CASH AND INVESTMENTS - DECEMBER 31, 2018

				AMOUNT
Cash and Investments:				
Operating Fund - Checking				\$ 380,986.79
Revenue Fund - Savings				\$ 2,332,026.04
Construction Fund				\$ 1,402.10
Payroll				\$ 5,190.35
Wire Account				\$ 1,006.17
Certificates of Deposit:				
BANK	ISSUE DATE	MATURITY DATE	INT RATE	
TD BANK	12/3/2018	3/4/2019	\$ 2.230	\$ 845,998.37
TD BANK	10/22/2018	1/22/2019	\$ 2.140	\$ 1,412,712.60
TD BANK	12/3/2018	3/4/2019	\$ 2.220	\$ 721,972.32
				\$ 2,980,683.29
				\$ 5,701,294.74

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
CONSUMERS ACCOUNTS RECEIVABLESER & CONN  
FEES

Balance, January 1, 2018	\$ 507,100.28
2018 Charges	<u>\$ 3,226,826.35</u>
	\$ 3,733,926.63
2018 Collections	<u>\$ 3,278,201.59</u>
Balance, December 31, 2018	<u>\$ 455,725.04</u>

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
ANTICIPATED REVENUE RECEIVABLE

2018 Anticipated Revenue Per Budget		\$ -
Decreased by Revenue Realized to Date:		
Interest Earned on Investments	\$	61,164.11
Sewer Charges Billed - 2018	\$	3,226,826.35
Interest on Delinquent Sewer Charges	\$	88,254.88
Miscellaneous	\$	26,631.95
Fund Balance Utilized in 2018 Budget	\$	-
Depreciation Expense	\$	(365,956.50)
Operations	\$	(2,755,702.05)
		\$ 281,218.74
Balance December 31, 2018- Anticipated Revenue Receivable or (Excess)		\$ (281,218.74)

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
FUND BALANCE

Balance January 1, 2018	\$ 5,002,852.81
Add:	
Excess Revenue 2018	<u>\$ 281,218.74</u>
Less:	
Utilized as 2018 Revenue	<u>\$ -</u>
Balance, December 31, 2018	<u><u>\$ 5,284,071.55</u></u>