

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
BALANCE SHEET DECEMBER 31, 2013

A

ASSETS

Cash Operating Fund	\$ 439,379.62
Cash Revenue Fund	\$ 602,636.15
Cash Construction Fund	\$ 1,382.33
Cash Payroll Fund	\$ 4,970.38
Cash Cafeteria Fund	\$ 1,202.94
Change Fund Collector	\$ 100.00
Petty Cash	\$ 250.00
Certificate of Deposit	\$ 3,102,607.17
User Charges and Liens Receivable	\$ 488,334.87
Anticipated Revenue Receivable	\$ (203,517.48)
Interest Receivable - Cracks in Tank	
Interest Receivable	
Land	\$ 124,247.00
Property	\$ 496,986.00
Vehicles	\$ 311,045.07
Leasehold Improvements	\$ 5,332,224.86
Accumulated Depreciation	\$ (2,890,160.73)
	<u>\$ 7,811,688.18</u>

LIABILITIES, RESERVES AND FUND BALANCE

Accounts Payable	\$ 1,241.54
Contract Payable	\$ 111,131.31
Unexpended 2013 Budget Appropriations	\$ 833,950.15
Compensated Absences Payable	\$ 115,824.41
Reserve for Cracks in Tanks	\$ 699,363.40
Special Reserve Fund	\$ 1,110,000.00
Reserve for Escrow Deposits	\$ 30,465.57
Fund Balance	\$ 4,909,711.80
	<u>\$ 7,811,688.18</u>

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
ANALYSIS OF CASH AND INVESTMENTS - DECEMBER 31, 2013

				<u>AMOUNT</u>
Cash and Investments:				
	Operating Fund - Checking			\$ 439,379.62
	Revenue Fund - Savings			\$ 602,636.15
	Construction Fund			\$ 1,382.33
	Payroll			\$ 4,970.38
	Cafeteria Fund*			\$ 1,202.94
Certificates of Deposit:				
BANK	ISSUE DATE	MATURITY DATE	INT RATE	
TD BANK	11/12/2013	1/13/2014	\$ 0.010	\$ 818,997.76
TD BANK	12/2/2013	1/31/2014	\$ 0.090	\$ 1,370,658.25
TD BANK	12/11/2013	2/10/2014	\$ 0.010	\$ 699,363.40
TD BANK	12/11/2013	2/10/2014	\$ 0.010	\$ 213,587.76
				<u>\$ 3,102,607.17</u>
				<u>\$ 4,152,178.59</u>

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
CONSUMERS ACCOUNTS RECEIVABLE

	SER & CONN FEES
Balance, January 1, 2013	\$ 591,383.66
2013 Charges	<u>\$ 3,277,490.03</u>
	\$ 3,868,873.69
2013 Collections	<u>\$ 3,380,538.82</u>
Balance, December 31, 2013	<u>\$ 488,334.87</u>

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
ANTICIPATED REVENUE RECEIVABLE

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2013 Anticipated Revenue Per Budget

\$ 3,379,119.00

Decreased by Revenue Realized to Date:

Interest Earned on Investments

\$ 3,804.77

Sewer Charges Billed - 2013

\$ 3,277,490.03

Interest on Delinquent Sewer Charges

\$ 106,718.46

Miscellaneous

\$ 77,504.22

Fund Balance Utilized in 2013 Budget

\$ 117,119.00

\$ 3,582,636.48

Balance December 31, 2013- Anticipated Revenue  
Receivable or (Excess)

\$ (203,517.48)

PEMBERTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY  
FUND BALANCE

Balance January 1, 2013	\$ 5,026,830.80
Add:	
Excess Revenue 2013	<u>\$ 203,517.48</u>
Less:	
Utilized as 2013 Revenue	<u>\$ 117,119.00</u>
Balance, December 31, 2013	<u><u>\$ 4,909,711.80</u></u>