## Township of Ferguson, Pennsylvania Statement of Net Position December 31, 2013

Asserts		Governmental Activities
Summar   S	Assets	
Cash Investments         \$ 9,005,155           Derived taxes receivable         2,459,280           Other receivables         22,1875           Prepaid expenses         70,220           Due from fiduciary funds         130,300           Total current assets         13,475,580           Non-current assets         448,300           Capital assets, net of accumulated depreciation         2,164,693           Buildings and improvements         4,039,715           Equipment         91,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total buildings         3,816,209           Current maturities of bonds payable, plus unamortized premium         \$ 6,641           Accounts payable         3,816,2           Current portion of compensated absences         1,044,291           Non-current liabilities         1,044,291           Current portion of compensated absences         2,09,221           Total cur		
Investments		\$ 9.005.150
Derived taxes receivable         2.459.280           Other receivables         70.220           Due from fiduciary funds         130,300           Total current assets         13.475.580           Non-current assets.         448,300           Capital assets, net of accumulated depreciation         2.164,693           Buildings and improvements         4,039,373           Equipment         91,566           Vehicles         48,782           Infrastructure         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total anon-current assets         28,371,791           Total absets         \$1,847,371           Liabilities         \$3,162           Current maturities of bonds payable, plus unamortized premium         \$566,441           Accounds payable         38,162           Payroll and benefits payable         30,801           Current maturities of bonds payable, plus unamortized premium         1,044,291           Current portion of compensated absences         20,	Investments	
Other receivables         21,875           Prepaid expenses         70,220           Due from fiduciary funds         130,300           Total current assets         13,475,580           Non-current assets.         448,300           Noter non-current assets.         448,300           Capital assets, net of accumulated depreciation         2,164,693           Buildings and improvements         4,039,373           Equipment         91,564           Vehicles         445,762           Infrastructure         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total sasets         \$1,487,371           Liabilities         2           Current maturities of bonds payable, plus unamortized premium         \$506,441           Accounts payable         30,801           Payroll and benefits payable         30,801           Current price of compensated absences         17,941           Current price of compensated absences         20,202           Total current liabilities         1,044,291           Non-current liabilities         1,043,291           Compensated absences         209,201           Compensated ab		
Prepaid expenses         70,200           Due from fiduciary funds         130,300           Total current assets         13,475,580           Non-current assets.         448,300           Capital assets, net of accumulated depreciation         2,164,693           Buildings and improvements         4,039,373           Equipment         94,502,702           Vehicles         48,762           Infrastructure         19,962,093           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total sasets         \$41,847,371           Liabilities         20,000,000           Current liabilities of bonds payable, plus unamortized premium         \$56,441           Accounts payable         38,162           Payroll and benefits payable         38,162           Payroll and benefits payable, plus unamortized premium         \$15,901           Accounts payable         30,000           Total current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         2,002,21           Total non-current liabilities         1,044,291           Non-current liabilities         2,802,835		
Due from fiduciary funds         130,300           Total current assets         13,475,580           Non-current assets, Net pension asset         448,300           Capital assets, net of accumulated depreciation         2,164,693           Buildings and improvements         40,303,737           Equipment         91,564           Vehicles         48,5762           Infrastructure         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total assets         \$41,847,371           Liabilities         28,371,791           Current maturities of bonds payable, plus unamortized premium         \$566,441           Accounts payable         38,162           Payroll and benefits payable         38,162           Payroll and benefits payable         38,162           Payroll and benefits payable         38,162           Current maturities of bonds payable, plus unamortized premium         1,044,291           Accound interest         30,000           Other current liabilities         1,044,291           Norturent protion of compensated absences         20,922           Total non-current liabilities         2,862,835           Bonds payable, pl		
Non-current assets:   Other non-current assets   A48,300		
Other non-current lasets, Net pension asset         448.300           Capital assets, net of accumulated depreciation         2,164.693           Buildings and improvements         9,103.9373           Equipment         911.564           Vehicles         19,562.099           Infrastructure         19,962.099           Total capital assets, net of accumulated depreciation         27,923.491           Total non-current assets         \$ 41,847.371           Liabilities         Current liabilities:           Current maturities of bonds payable, plus unamortized premium         \$ 506.441           Accounts payable         30,801           Payroll and benefits payable         30,801           Curbout development deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,609,223           Bonds payable, plus unamortized premium         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,88,544           Total ilabilities         2,862,835           Net rosition         2,862,835           Net rosition         25	Total current assets	13,475,580
Other non-current lasets, Net pension asset         448.300           Capital assets, net of accumulated depreciation         2,164.693           Buildings and improvements         9,103.9373           Equipment         911.564           Vehicles         19,562.099           Infrastructure         19,962.099           Total capital assets, net of accumulated depreciation         27,923.491           Total non-current assets         \$ 41,847.371           Liabilities         Current liabilities:           Current maturities of bonds payable, plus unamortized premium         \$ 506.441           Accounts payable         30,801           Payroll and benefits payable         30,801           Curbout development deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,609,223           Bonds payable, plus unamortized premium         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,88,544           Total ilabilities         2,862,835           Net rosition         2,862,835           Net rosition         25	Non-current assets:	
Net pension asset         448,300           Capital assets, net of accumulated depreciation         2,164,693           Land         2,164,693           Buildings and improvements         4,039,373           Equipment         911,564           Vehicles         845,762           Infrastructure         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total assets         28,371,791           Total assets         34,847,371           Liabilities           Current liabilities of bonds payable, plus unamortized premium         5 06,441           Accounts payable         30,801           Payroll and benefits payable         30,801           Current deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Total current liabilities         1,044,291           Non-current liabilities         1,044,291           Non-current liabilities         1,044,291           Total non-current liabilities         2,862,835           Net rostition         2,862,835           Net rostition         39,462      <		
Capital assets, net of accumulated depreciation         2,164,693           Buildings and improvements         4,039,373           Equipment         911,564           Vehicles         345,762           Infrastructure         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total assets         \$ 41,847,371           Liabilities         *** Current liabilities:           Current maturities of bonds payable, plus unamortized premium         \$ 506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curbidevelopment deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,042,291           Non-current liabilities         1,042,291           Non-current liabilities         2,09,221           Total non-current liabilities         3,000           Total ibilities         2,09,221           Total non-current liabilities         2,09,221           Total ibilities         2,580,7727 <t< td=""><td>,</td><td>448,300</td></t<>	,	448,300
Land         2,164,693           Buildings and improvements         4,039,375           Equipment         911,564           Vehicles         845,762           Infrastructure         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total assets         \$41,847,371           Liabilities         Total assets           Current flabilities:         \$506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curbidevelopment deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,044,291           Non-current liabilities         1,044,291           Non-current liabilities         2,323,221           Compensated absences         209,221           Total non-current liabilities         2,862,835           Net Position         2,862,835           Net Position         394,622           Net position         394,622           Capital projects	•	<u> </u>
Buildings and improvements         4,039,373           Equipment         911,564           Vehicles         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total assets         \$41,847,371           Liabilities           Current liabilities           Current maturities of bonds payable, plus unamortized premium         \$506,441           Accounts payable         30,801           Payroll and benefits payable         30,801           Currich/development deposits         416,101           Accruced interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,603,323           Roday payable, plus unamortized premium         1,603,323           Compensated absences         209,221           Total liabilities         2,802,835           Net Position         38,162           Net position         394,622           Capital projects         77,273           Current inapital assets         25,807,727           Restricted for:         <	Capital assets, net of accumulated depreciation	
Equipment         911,564           Vehicles         4845,762           Infrastructure         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total assets         \$ 41,847,371           Liabilities         Urrent liabilities:           Current liabilities:         \$ 506,441           Current maturities of bonds payable, plus unamortized premium         \$ 506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curbidevelopment deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,044,291           Bonds payable, plus unamortized premium         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total powers         2,862,835           Net Position         394,622           Capital projects         716,271           Culture and recreation         77,273           Unrestricted <td< td=""><td></td><td></td></td<>		
Vehicles         845,762           Infrastructure         19,962,099           Total capital assets, net of accumulated depreciation         27,923,491           Total non-current assets         28,371,791           Total assets         \$41,847,371           Liabilities           Current liabilities           Current maturities of bonds payable, plus unamortized premium         \$506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curb/development deposits         416,101           Accrured interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,044,291           Non-current liabilities         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         25,807,727           Restricted for:         91,000,200           Public works         34,622           Capital projects         716,271           Culture and recreation         77,273 <t< td=""><td>Buildings and improvements</td><td>4,039,373</td></t<>	Buildings and improvements	4,039,373
Infrastructure		911,564
Total capital assets, net of accumulated depreciation   27,923,491     Total non-current assets   28,371,791     Total assets   \$41,847,371     Total assets   \$41,847,371     Liabilities	Vehicles	845,762
Total non-current assets         28,371,791           Total assets         \$ 41,847,371           Liabilities         Current liabilities:           Current maturities of bonds payable, plus unamortized premium         \$ 506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curb/development deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities:         1,044,291           Non-current liabilities:         209,221           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net investment in capital assets         2,862,835           Net Position         394,622           Capital projects         716,271           Culture and recreation         77,273           Unrestricted         11,988,643           Total net position         38,984,536	Infrastructure	19,962,099
Liabilities         Limple Liabilities           Current liabilities:           Current maturities of bonds payable, plus unamortized premium         \$ 506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curb/development deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities:         1,044,291           Non-current liabilities:         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         25,807,727           Restricted for:         94,622           Public works         394,622           Capital projects         716,271           Culture and recreation         77,273           Unrestricted         11,988,643           Total net position         38,984,536	Total capital assets, net of accumulated depreciation	27,923,491
Liabilities           Current liabilities:         506,441           Current maturities of bonds payable, plus unamortized premium         \$ 506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curlofdevelopment deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities:         1,044,291           Non-current liabilities:         209,221           Total non-current liabilities         1,609,323           Compensated absences         209,221           Total iiabilities         1,818,544           Total iiabilities         2,862,835           Net Position         25,807,727           Restricted for:         9           Public works         394,622           Capital projects         716,271           Culture and recreation         77,273           Unrestricted         11,988,643           Total net position         38,984,536	Total non-current assets	28,371,791
Current liabilities:         \$ 506,441           Current maturities of bonds payable, plus unamortized premium         \$ 506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curb/development deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,044,291           Non-current liabilities:         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         2,862,835           Net position         25,807,727           Restricted for:         29,221           Public works         25,807,727           Restricted for:         394,622           Capital projects         716,271           Culture and recreation         77,273           Unrestricted         11,988,643           Total net position         38,984,536	Total assets	\$ 41,847,371
Current liabilities:         \$ 506,441           Current maturities of bonds payable, plus unamortized premium         \$ 506,441           Accounts payable         38,162           Payroll and benefits payable         30,801           Curb/development deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,044,291           Non-current liabilities:         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         2,862,835           Net position         25,807,727           Restricted for:         29,221           Public works         25,807,727           Restricted for:         394,622           Capital projects         716,271           Culture and recreation         77,273           Unrestricted         11,988,643           Total net position         38,984,536		
Current maturities of bonds payable, plus unamortized premium       \$ 506,441         Accounts payable       38,162         Payroll and benefits payable       30,801         Curb/development deposits       416,101         Accrued interest       4,845         Other current liabilities       17,941         Current portion of compensated absences       30,000         Total current liabilities:       1,044,291         Non-current liabilities:       209,221         Total non-current liabilities       1,818,544         Total ilabilities       2,862,835         Net Position       25,807,727         Restricted for:       29,221         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536		
Accounts payable       38,162         Payroll and benefits payable       30,801         Curb/development deposits       416,101         Accrued interest       4,845         Other current liabilities       17,941         Current portion of compensated absences       30,000         Total current liabilities       1,044,291         Non-current liabilities:       8         Bonds payable, plus unamortized premium       1,609,323         Compensated absences       209,221         Total non-current liabilities       1,818,544         Total liabilities       2,862,835         Net Position       394,622         Restricted for:       91,007,727         Restricted for:       91,007,727         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536		
Payroll and benefits payable         30,801           Curb/development deposits         416,101           Accrued interest         4,845           Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,044,291           Non-current liabilities:         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         25,807,727           Restricted for:         91,000,000,000,000,000,000,000,000,000,0		
Curb/development deposits       416,101         Accrued interest       4,845         Other current liabilities       17,941         Current portion of compensated absences       30,000         Total current liabilities       1,044,291         Non-current liabilities:       209,221         Bonds payable, plus unamortized premium       1,609,323         Compensated absences       209,221         Total non-current liabilities       1,818,544         Total liabilities       2,862,835         Net Position       25,807,727         Restricted for:       94,622         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536		•
Accrued interest       4,845         Other current liabilities       17,941         Current portion of compensated absences       30,000         Total current liabilities       1,044,291         Non-current liabilities:       30,000         Bonds payable, plus unamortized premium       1,609,323         Compensated absences       209,221         Total non-current liabilities       1,818,544         Total liabilities       2,862,835         Net Position       25,807,727         Restricted for:       9ublic works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536		•
Other current liabilities         17,941           Current portion of compensated absences         30,000           Total current liabilities         1,044,291           Non-current liabilities:         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         25,807,727           Net investment in capital assets         25,807,727           Restricted for:         9ublic works         394,622           Capital projects         716,271           Culture and recreation         77,273           Unrestricted         11,988,643           Total net position         38,984,536		•
Current portion of compensated absences         30,000           Total current liabilities         1,044,291           Non-current liabilities:         1,609,323           Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         25,807,727           Restricted for:         9ublic works         394,622           Capital projects         716,271           Culture and recreation         77,273           Unrestricted         11,988,643           Total net position         38,984,536		•
Total current liabilities       1,044,291         Non-current liabilities:       3209,323         Bonds payable, plus unamortized premium       1,609,323         Compensated absences       209,221         Total non-current liabilities       1,818,544         Total liabilities       2,862,835         Net Position       Sestricted for:         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536		17,941
Non-current liabilities:       1,609,323         Bonds payable, plus unamortized premium       1,609,323         Compensated absences       209,221         Total non-current liabilities       1,818,544         Total liabilities       2,862,835         Net Position       \$\$\$         Net investment in capital assets         Restricted for:         Public works         Capital projects         Capital projects         Capital projects         Culture and recreation         Total retreation         Total net position         38,984,536	Current portion of compensated absences	30,000
Bonds payable, plus unamortized premium       1,609,323         Compensated absences       209,221         Total non-current liabilities       1,818,544         Total liabilities       2,862,835         Net Position       Sestricted for:         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536	Total current liabilities	1,044,291
Bonds payable, plus unamortized premium       1,609,323         Compensated absences       209,221         Total non-current liabilities       1,818,544         Total liabilities       2,862,835         Net Position       Sestricted for:         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536	Non ourrent lightilities	
Compensated absences         209,221           Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         \$\$\$		4 600 202
Total non-current liabilities         1,818,544           Total liabilities         2,862,835           Net Position         25,807,727           Net investment in capital assets         25,807,727           Restricted for:         9ublic works           Capital projects         716,271           Culture and recreation         77,273           Unrestricted         11,988,643           Total net position         38,984,536		
Total liabilities       2,862,835         Net Position       25,807,727         Net investment in capital assets       25,807,727         Restricted for:       9ublic works         Capital projects       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536	Compensated absences	209,221
Net Position Net investment in capital assets Restricted for: Public works Capital projects Culture and recreation Unrestricted Total net position  Net investment in capital assets 25,807,727 394,622 716,271 716,271 77,273 716,271 77,273 716,271 77,273 716,271 77,273 716,271 77,273 716,271 716	Total non-current liabilities	1,818,544
Net investment in capital assets       25,807,727         Restricted for:       394,622         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536	Total liabilities	2,862,835
Net investment in capital assets       25,807,727         Restricted for:       394,622         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536	Net Desition	
Restricted for:       394,622         Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536		05 007 707
Public works       394,622         Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536		25,807,727
Capital projects       716,271         Culture and recreation       77,273         Unrestricted       11,988,643         Total net position       38,984,536		
Culture and recreation 77,273 Unrestricted 11,988,643  Total net position 38,984,536		•
Unrestricted         11,988,643           Total net position         38,984,536		
Total net position 38,984,536		
	Unrestricted	11,988,643
Total liabilities and net position \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Total net position	38,984,536
	Total liabilities and net position	\$ 41,847,371