

Lower Macungie Township
 Balance Sheet - Governmental Funds
 September 30, 2011
 (Modified Accrual Accounting)

Unaudited

	General Fund	Liquid Fuels Fund	Developer Fee Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Assets						
Cash	3,829,595.92		88,653.65	-1,425,290.46	-96,925.00	2,396,034.11
Investments	4,960,935.83	339,157.80	290,263.14	1,644,120.40	98,841.16	7,333,318.33
Accounts Receivable	19,231.27					19,231.27
Prepaid Expenses	13,578.00					13,578.00
Due (to) from Other Funds	0.00		0.00	0.00		0.00
Total Assets	8,823,341.02	339,157.80	378,916.79	218,829.94	1,916.16	9,762,161.71
Liabilities						
Accounts Payable	-479,850.67			-500.00		-480,350.67
Accrued Expenses	-70,885.84					-70,885.84
Other Liabilities	-36,575.19					-36,575.19
Returnable Deposits	-112,431.97		-176,177.34			-288,609.31
Total Liabilities	-699,743.67		-176,177.34	-500.00		-876,421.01
Fund Balances	8,123,597.35	339,157.80	202,739.45	218,329.94	1,916.16	8,885,740.70

Lower Macungie Township
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
September 2011
(Modified Accrual Accounting)

Unaudited

	General Fund	Liquid Fuels Fund	Developer Fee Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Revenues						
Real Estate Transfer Taxes	36,888.98					36,888.98
Streetlight Taxes	162,854.88					162,854.88
Earned Income & Local Svc Tax	302,517.53					302,517.53
Licenses and Permits	10,350.00					10,350.00
Fines and Forefeits	1,299.61					1,299.61
Interest, Rents and Royalties	12,865.67	13.95	9.54	26.75	3.24	12,919.15
Charges for Services	16,473.30					16,473.30
State Grants	184,682.21	0.00		0.00		184,682.21
Refund of Prior Year Expense	27,277.00					27,277.00
Miscellaneous Revenue	725.80					725.80
Fixed Asset Sales	0.00			225,720.00		225,720.00
Transfers In	9,160.69			850,725.00	0.00	859,885.69
Total Revenues	765,095.67	13.95	9.54	1,076,471.75	3.24	1,841,594.15
Expenses						
General Gov Expenses	-119,619.98					-119,619.98
Public Safety Expense	-64,928.77					-64,928.77
Sanitation	-7,129.84					-7,129.84
Highway and Streets	-106,840.53	-218,118.78				-324,959.31
Culture and Recreation Expense	-200,467.19					-200,467.19
Capital Outlay		0.00	0.00	-12,695.82		-12,695.82
Miscellaneous	-87,983.12					-87,983.12
Transfers Out	-850,725.00		-9,160.69			-859,885.69
Total Expenses	-1,437,694.43	-218,118.78	-9,160.69	-12,695.82		-1,677,669.72
Net Change in Fund Balances	-672,598.76	-218,104.83	-9,151.15	1,063,775.93	3.24	163,924.43

Lower Macungie Township
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Jan - Sep 2011
(Modified Accrual Accounting)

Unaudited

	General Fund	Liquid Fuels Fund	Developer Fee Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Revenues						
Real Estate Transfer Taxes	615,196.84					615,196.84
Streetlight Taxes	225,508.86					225,508.86
Earned Income & Local Svc Tax	4,177,321.73					4,177,321.73
Licenses and Permits	454,633.18					454,633.18
Fines and Forfeits	21,166.01					21,166.01
Interest, Rents and Royalties	140,223.43	83.30	79.99	224.63	22.79	140,634.14
Charges for Services	285,619.70					285,619.70
State Grants	187,582.21	515,411.44		155,847.86		858,841.51
Local Grants	115,910.83					115,910.83
Contributions			29,930.00			29,930.00
Refund of Prior Year Expense	88,099.00					88,099.00
Miscellaneous Revenue	841.52					841.52
Fixed Asset Sales	703,410.00			225,720.00		929,130.00
Transfers In	9,160.69			850,725.00	540,000.00	1,399,885.69
Total Revenues	7,024,674.00	515,494.74	30,009.99	1,232,517.49	540,022.79	9,342,719.01
Expenses						
General Gov Expenses	-1,099,906.06					-1,099,906.06
Public Safety Expense	-569,113.26					-569,113.26
Sanitation	-34,171.90					-34,171.90
Highway and Streets	-1,454,150.89	-435,394.11				-1,889,545.00
Culture and Recreation Expense	-1,344,696.55					-1,344,696.55
Debt Service- Principal					-537,430.00	-537,430.00
Bond Issuance Costs					-780.00	-780.00
Capital Outlay		-209,974.40	-9,160.69	-163,463.00		-382,598.09
Miscellaneous	-1,003,038.79					-1,003,038.79
Transfers Out	-1,390,725.00		-9,160.69			-1,399,885.69
Total Expenses	-6,895,802.45	-645,368.51	-18,321.38	-163,463.00	-538,210.00	-8,261,165.34
Net Change in Fund Balances	128,871.55	-129,873.77	11,688.61	1,069,054.49	1,812.79	1,081,553.67

Lower Macungie Township
Statement of Net Assets - Proprietary Funds
September 30, 2011

Unaudited

	Solid Waste Fund	Sewer Fund	Total Proprietary Funds
Assets			
Cash	-12,734.90	-59,835.18	-72,570.08
Investments	52,114.17	637,722.40	689,836.57
Accounts Receivable	1,163,729.66	1,218,293.82	2,382,023.48
Due (to) from Other Funds	0.00	0.00	0.00
Capital Assets		10,325,843.00	10,325,843.00
Construction In Progress		579,821.00	579,821.00
Total Assets	1,203,108.93	12,701,845.04	13,904,953.97
Liabilities			
Accounts Payable	-181,712.70	-497,152.02	-678,864.72
Accrued Expenses	-883.12	-12,213.64	-13,096.76
Long Term Compensated Absences		-9,520.12	-9,520.12
Returnable Deposits	134.40	-134.40	0.00
Total Liabilities	-182,461.42	-519,020.18	-701,481.60
Net Assets	1,020,647.51	12,182,824.86	13,203,472.37

Lower Macungie Township
Statement of Revenues, Expenses, and Changes
in Fund Net Assets - Proprietary Funds
September 2011

Unaudited

	Solid Waste Fund	Sewer Fund	Total Proprietary Funds
Revenues			
Interest, Rents and Royalties	1.71	25.49	27.20
Charges for Services	215,765.40	279,441.51	495,206.91
Allocation Fees		465.00	465.00
Refund of Prior Year Expense		80.00	80.00
Total Revenues	215,767.11	280,012.00	495,779.11
Expenses			
Personnel/Admin	-5,353.98	-54,132.23	-59,486.21
Contracted Services	-177,932.70	0.00	-177,932.70
Collections and Treatment		-172,719.19	-172,719.19
Depreciation Expense		-25,800.00	-25,800.00
Total Expenses	-183,286.68	-252,651.42	-435,938.10
Revenue Less Expenses	32,480.43	27,360.58	59,841.01
Contribution Changes			
Contribution from Government		0.00	0.00
Contribution from Developers		0.00	0.00
Total Contribution Changes		0.00	0.00
Total Change in Net Assets	32,480.43	27,360.58	59,841.01

Lower Macungie Township
Statement of Revenues, Expenses, and Changes
in Fund Net Assets - Proprietary Funds
Jan - Sep 2011

Unaudited

	Solid Waste Fund	Sewer Fund	Total Proprietary Funds
Revenues			
Interest, Rents and Royalties	514.00	1,679.81	2,193.81
Charges for Services	1,955,451.57	2,209,382.98	4,164,834.55
Allocation Fees		13,259.00	13,259.00
Refund of Prior Year Expense		80.00	80.00
Total Revenues	1,955,965.57	2,224,401.79	4,180,367.36
Expenses			
Personnel/Admin	-53,277.45	-505,074.67	-558,352.12
Contracted Services	-1,784,839.74	-29,896.65	-1,814,736.39
Collections and Treatment		-1,785,665.03	-1,785,665.03
Depreciation Expense		-232,200.00	-232,200.00
Supplies	-1,935.34		-1,935.34
Total Expenses	-1,840,052.53	-2,552,836.35	-4,392,888.88
Revenue Less Expenses	115,913.04	-328,434.56	-212,521.52
Contribution Changes			
Contribution from Government		0.00	0.00
Contribution from Developers		0.00	0.00
Total Contribution Changes		0.00	0.00
Total Change in Net Assets	115,913.04	-328,434.56	-212,521.52

Lower Macungie Township
Statement of Fiduciary Net Assets - Fiduciary Funds
September 30, 2011

Unaudited

	Agency Funds	Pension Trust Fund	Total Fiduciary Funds
Assets			
Cash	1,074,438.09	49,176.97	1,123,615.06
Investments		3,958,073.21	3,958,073.21
Accounts Receivable	111,327.36		111,327.36
Prepaid/Deferred Financing		4,545.54	4,545.54
Total Assets	1,185,765.45	4,011,795.72	5,197,561.17
Liabilities			
Accounts Payable	-118,575.59		-118,575.59
Other Liabilities	-53,496.22		-53,496.22
Returnable Deposits	-1,013,693.64		-1,013,693.64
Total Liabilities	-1,185,765.45		-1,185,765.45
Net Assets			
Held in Trust for Pension Ben		-4,011,795.72	-4,011,795.72
Total Net Assets		-4,011,795.72	-4,011,795.72
Total Liabilities and Net Assets	-1,185,765.45	-4,011,795.72	-5,197,561.17

Lower Macungie Township
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
September 2011

Unaudited

	Pension Trust Fund
Additions	
Interest, Rents and Royalties	15,639.00
Contributions	301.49
Increase in FMV of Investments	-345,071.70
Total Additions	-329,131.21
Change in Net Assets	-329,131.21

Lower Macungie Township
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
Jan - Sep 2011

Unaudited

	Pension Trust Fund
Additions	
Interest, Rents and Royalties	48,155.49
Contributions	301.49
Increase in FMV of Investments	-172,378.91
Total Additions	-123,921.93
Deductions	
Benefits Paid	-253,084.49
Total Deductions	-253,084.49
Change in Net Assets	-377,006.42