

Lower Macungie Township
 Balance Sheet - Governmental Funds
 November 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	1,959,917.34		89,330.65	128,150.58	1,917.49	2,179,316.06
Investments	6,792,851.74	339,173.40	205,273.57	72.82	0.00	7,337,371.53
Accounts Receivable	19,231.27					19,231.27
Prepaid Expenses	13,578.00					13,578.00
Total Assets	8,785,578.35	339,173.40	294,604.22	128,223.40	1,917.49	9,549,496.86
Liabilities						
Accounts Payable	-236,577.10			-6,230.58		-242,807.68
Accrued Expenses	-103,156.84					-103,156.84
Other Liabilities	-36,575.19					-36,575.19
Returnable Deposits	-332,340.65		-91,854.34			-424,194.99
Total Liabilities	-708,649.78		-91,854.34	-6,230.58		-806,734.70
Fund Balances	8,076,928.57	339,173.40	202,749.88	121,992.82	1,917.49	8,742,762.16

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

Unaudited

	General Fund	Liquid Fuels Fund	Developer Fee Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Revenues						
Real Property Taxes	0.40					0.40
Real Estate Transfer Taxes	75,938.80					75,938.80
Streetlight Taxes	7,944.27					7,944.27
Earned Income & Local Svc Tax	599,205.49					599,205.49
Licenses and Permits	118,165.53					118,165.53
Fines and Forfeits	816.63					816.63
Interest, Rents and Royalties	25,544.45	11.04	6.68	0.00	0.00	25,562.17
Charges for Services	9,974.75					9,974.75
Refund of Prior Year Expense	1,000.00					1,000.00
Total Revenues	838,590.32	11.04	6.68	0.00	0.00	838,608.04
Expenses						
General Gov Expenses	-87,753.86					-87,753.86
Public Safety Expense	-71,277.69					-71,277.69
Sanitation	-3,019.35					-3,019.35
Highway and Streets	-153,390.98	0.00				-153,390.98
Culture and Recreation Expense	-82,963.87					-82,963.87
Capital Outlay		0.00	0.00	-194,838.81		-194,838.81
Miscellaneous	-52,963.84					-52,963.84
Total Expenses	-451,369.59	0.00	0.00	-194,838.81		-646,208.40
Net Change in Fund Balances	387,220.73	11.04	6.68	-194,838.81	0.00	192,399.64

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

Unaudited

	General Fund	Liquid Fuels Fund	Developer Fee Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Revenues						
Real Property Taxes	0.40					0.40
Real Estate Transfer Taxes	739,408.70					739,408.70
Streetlight Taxes	235,165.97					235,165.97
Earned Income & Local Svc Tax	4,882,568.93					4,882,568.93
Licenses and Permits	582,115.71					582,115.71
Fines and Forfeits	23,535.45					23,535.45
Interest, Rents and Royalties	184,523.16	98.90	90.42	246.87	24.12	184,983.47
Charges for Services	304,870.92					304,870.92
State Grants	622,770.95	515,411.44		155,847.86		1,294,030.25
Local Grants	115,910.83					115,910.83
Contributions			114,930.00			114,930.00
Refund of Prior Year Expense	94,497.00					94,497.00
Miscellaneous Revenue	841.52					841.52
Fixed Asset Sales	703,410.00			225,720.00		929,130.00
Transfers In	9,160.69			1,055,725.00	540,000.00	1,604,885.69
Total Revenues	8,498,780.23	515,510.34	115,020.42	1,437,539.73	540,024.12	11,106,874.84
Expenses						
General Gov Expenses	-1,295,586.11					-1,295,586.11
Public Safety Expense	-1,150,486.34					-1,150,486.34
Sanitation	-57,923.87					-57,923.87
Highway and Streets	-1,708,894.21	-435,394.11				-2,144,288.32
Culture and Recreation Expense	-1,542,489.21					-1,542,489.21
Debt Service- Principal					-537,430.00	-537,430.00
Bond Issuance Costs					-780.00	-780.00
Capital Outlay		-209,974.40	-9,160.69	-464,822.36		-683,957.45
Miscellaneous	-1,150,472.72					-1,150,472.72
Transfers Out	-1,510,725.00		-94,160.69			-1,604,885.69
Total Expenses	-8,416,577.46	-645,368.51	-103,321.38	-464,822.36	-538,210.00	-10,168,299.71
Net Change in Fund Balances	82,202.77	-129,858.17	11,699.04	972,717.37	1,814.12	938,575.13

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

Unaudited

	Solid Waste Fund	Sewer Fund	Total Proprietary Funds
Assets			
Cash	147,674.07	-104,437.21	43,236.86
Investments	52,116.57	637,749.49	689,866.06
Accounts Receivable	1,066,177.99	1,097,993.75	2,164,171.74
Capital Assets		10,274,243.00	10,274,243.00
Construction In Progress		579,821.00	579,821.00
Total Assets	1,265,968.63	12,485,370.03	13,751,338.66
Liabilities			
Accounts Payable	-215,376.47	-356,514.80	-571,891.27
Accrued Expenses	-1,216.12	-15,728.64	-16,944.76
Long Term Compensated Absences		-9,520.12	-9,520.12
Returnable Deposits	134.40	-134.40	0.00
Total Liabilities	-216,458.19	-381,897.96	-598,356.15
Net Assets	1,049,510.44	12,103,472.07	13,152,982.51

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

Unaudited

	Solid Waste Fund	Sewer Fund	Total Proprietary Funds
Revenues			
Interest, Rents and Royalties	1.70	19.17	20.87
Charges for Services	215,493.87	258,818.87	474,312.74
Allocation Fees		2,790.00	2,790.00
Refund of Prior Year Expense		83.22	83.22
Total Revenues	215,495.57	261,711.26	477,206.83
Expenses			
Personnel/Admin	-6,481.39	-92,537.74	-99,019.13
Contracted Services	-209,756.47	0.00	-209,756.47
Collections and Treatment		-212,601.22	-212,601.22
Depreciation Expense		-25,800.00	-25,800.00
Total Expenses	-216,237.86	-330,938.96	-547,176.82
Revenue Less Expenses	-742.29	-69,227.70	-69,969.99
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	-742.29	-69,227.70	-69,969.99

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

Unaudited

	Solid Waste Fund	Sewer Fund	Total Proprietary Funds
Revenues			
Interest, Rents and Royalties	516.40	1,706.90	2,223.30
Charges for Services	2,387,148.97	2,744,556.48	5,131,705.45
Allocation Fees		16,514.00	16,514.00
Refund of Prior Year Expense		266.68	266.68
Total Revenues	2,387,665.37	2,763,044.06	5,150,709.43
Expenses			
Personnel/Admin	-68,446.35	-678,471.87	-746,918.22
Contracted Services	-2,172,507.71	-29,896.65	-2,202,404.36
Collections and Treatment		-2,178,662.89	-2,178,662.89
Depreciation Expense		-283,800.00	-283,800.00
Supplies	-1,935.34		-1,935.34
Total Expenses	-2,242,889.40	-3,170,831.41	-5,413,720.81
Revenue Less Expenses	144,775.97	-407,787.35	-263,011.38
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	144,775.97	-407,787.35	-263,011.38

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

Unaudited

	Agency Funds	Pension Trust Fund	Total Fiduciary Funds
Assets			
Cash	1,056,185.21	49,176.97	1,105,362.18
Investments		3,958,073.21	3,958,073.21
Accounts Receivable	115,224.94		115,224.94
Prepaid/Deferred Financing		4,545.54	4,545.54
Total Assets	1,171,410.15	4,011,795.72	5,183,205.87
Liabilities			
Accounts Payable	-122,608.43		-122,608.43
Other Liabilities	-56,211.11		-56,211.11
Returnable Deposits	-992,590.61		-992,590.61
Total Liabilities	-1,171,410.15		-1,171,410.15
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	-1,171,410.15	-4,011,795.72	-5,183,205.87

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