

**2016 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

061085 MAIDENCREEK TWP, BERKS COUNTY

MAIDENCREEK TWP, BERKS County

BALANCE SHEET

December 31, 2016

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities									131,213	131,213
240-259	Current Portion of Long-Term Debt and Other Credits									65,997	65,997
Total Liabilities and Other Credits		3,134						77,863		197,210	278,207
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	661,177	202,857								864,034
291-299	Other Equity										
Total Fund and Account Group Equity		661,177	202,857								864,034
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,142,241

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	646,033	187,924					833,957
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	171,160						171,160
310.20	Earned Income Taxes / Wage Taxes	1,304,176						1,304,176
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	168,841						168,841
310.60	Amusement / Admission Taxes	10,569						10,569
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		2,300,779	187,924					2,488,703

Licenses and Permits

320-322	All Other Licenses and Permits	62,659						62,659
321.80	Cable Television Franchise Fees	96,312						96,312
Total Licenses and Permits		158,971						158,971

Fines and Forfeits

330-332	Fines and Forfeits	21,997						21,997
Total Fines and Forfeits		21,997						21,997

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	3,661	1,037					4,698
342.00	Rents and Royalties	31,194	1,675					32,869
Total Interest, Rents and Royalties		34,855	2,712					37,567

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	20,420						20,420
354.00	All Other State Capital and Operating Grants	18,418						18,418
355.01	Public Utility Realty Tax (PURTA)	2,570						2,570
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		296,170					296,170
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	59,571						59,571
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	49,871						49,871
Total State		150,850	296,170					447,020

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units								

Charges for Service								
361.00	General Government	269						269
362.00	Public Safety	334						334
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation		2,346					2,346
368.00	Airports							

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		603	2,346					2,949

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	100	605					705
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		100	605					705

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	13,751						13,751
Total Other Financing Sources		13,751						13,751
TOTAL REVENUES		2,681,906	489,757					3,171,663

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	117,203						117,203
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	4,930						4,930
403.00	Tax Collection	7,788						7,788
404.00	Solicitor / Legal Services	17,646						17,646
405.00	Secretary / Clerk	47,247						47,247
406.00	Other General Government Administration	146	209					355
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	80,668						80,668
409.00	General Government Buildings and Plant	33,295						33,295
Total General Government		308,923	209					309,132

Public Safety								
410.00	Police	1,185,814						1,185,814
411.00	Fire	59,571	203,108					262,679
412.00	Ambulance / Rescue	62,500						62,500
413.00	UCC and Code Enforcement	70,950						70,950

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety								
414.00	Planning and Zoning	3,945						3,945
415.00	Emergency Management and Communications	17,032						17,032
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		1,399,812	203,108					1,602,920

Health and Human Services								
420.00-425.00	Health and Human Services	1,000						1,000
Total Health and Human Services		1,000						1,000

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	96,510						96,510
427.00	Solid Waste Collection and Disposal (garbage)	3,783						3,783
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		100,293						100,293

Public Works - Highways and Streets								
430.00	General Services - Administration	66,733						66,733
431.00	Cleaning of Streets and Gutters		4,200					4,200
432.00	Winter Maintenance – Snow Removal	15,397	18,996					34,393
433.00	Traffic Control Devices	20,346						20,346
434.00	Street Lighting	92,995						92,995

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	30,627	1,182					31,809
437.00	Repairs of Tools and Machinery	50,386						50,386
438.00	Maintenance and Repairs of Roads and Bridges	296,542	11,378					307,920
439.00	Highway Construction and Rebuilding Projects		131,958					131,958
Total Public Works - Highways and Streets		573,026	167,714					740,740

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control	1,896						1,896
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		1,896						1,896

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	41,874	4,308					46,182

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	9,500	5,802					15,302
Total Culture and Recreation		51,374	10,110					61,484

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	114						114
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		114						114

Debt Service								
471.00	Debt Principal (short-term and long-term)	54,773						54,773
472.00	Debt Interest (short-term and long-term)	6,103						6,103
475.00	Fiscal Agent Fees							
Total Debt Service		60,876						60,876

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	38,894						38,894
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	9,685						9,685

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	24,473						24,473
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		73,052						73,052

Insurance								
486.00	Insurance, Casualty, and Surety	177,177						177,177
Total Insurance		177,177						177,177

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses								

TOTAL EXPENDITURES	2,747,543	381,141						3,128,684
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-65,637	108,616						42,979
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MAIDENCREEK TWP

December 31, 2016

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Susquehanna Commercial Finance	Capital Leases	2013	2018	120,535	75,393		24,063		51,330		51,330
Susquehanna Commercial Finance	Capital Leases	2014	2019	79,250	64,716		15,164		49,552		49,552
County Radio	Note	2014	2017	62,182	31,092		15,546		15,546		15,546
Commonwealth of PA/PA Emergency Management Agency	Note	2014	2024	100,000	90,876		10,094		80,782		80,782
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 197,210

Capitalized lease obligations 0

Net debt 197,210

MAIDENCREEK TWP, BERKS County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		131,958	131,958
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		131,958	131,958

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

461,236

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed: Kosmerl & Co., P.C. Appointed Auditor/CPA

December 31, 2016

NOTES / COMMENTS