

MAIDENCREEK TOWNSHIP BOARD OF SUPERVISORS

1 QUARRY ROAD * P.O. BOX 319 * BLANDON, PA 19510

Berks County Clerk of Courts
Berks County Courthouse
633 Court Street, 4th Floor
Reading, PA 19601

March 31, 2011

Dear Sir,

Enclosed is the audit of the 2010 financial records of the Township of Maiden creek. If you have any questions, I may be contacted at 610-926-4920.

Best Regards,



Diane Hollenbach
Manager
Maidencreek Township

Kosmerl & Company P.C.

A Professional Corporation

Certified Public Accountants

535 North 5th St.

Reading, PA

19601-3005

(610) 372-5815

FAX (610) 372-8466

k.cpas@kosmerl.net

ENROLLED TO PRACTICE BEFORE
U.S. TREASURY DEPARTMENT
PA DEPT. OF REVENUE

MEMBERS
AMERICAN INSTITUTE OF CPA'S
PA INSTITUTE OF CPA'S

March 22, 2011

To the Board of Supervisors
Maidencreek Township

We have audited the Commonwealth of Pennsylvania Audit and Financial Report (Form DCED-CLGS-30) of Maidencreek Township for the year ended December 31, 2010, and have issued our report thereon dated March 22, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 27, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted and the application of existing policies was not changed during the year ending 2010. We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 22, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to

determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Supervisors and management of the Township and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Kosmerl & Company, P.C.

KOSMERL & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

MAIDENCREEK TOWNSHIP

DECEMBER 31, 2010

Kosmerl & Company P.C.

A Professional Corporation

Certified Public Accountants

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Reading, PA

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PA INSTITUTE OF CPAs

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Maidencreek Township

We have audited the accompanying Commonwealth of Pennsylvania Audit and Financial Report (Form DCED-CLGS-30) of Maidencreek Township, Berks County, Pennsylvania, as of and for the year ended December 31, 2010. This report is the responsibility of the Township's management. Our responsibility is to express an opinion on this report based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the report is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall report presentation. We believe our audit provides a reasonable basis for our opinion.

The Township's policy is to prepare its Commonwealth of Pennsylvania Annual Audit and Financial Report (Form DCED-CLGS-30) on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the Commonwealth of Pennsylvania, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The report referred to above does not include the General Fixed Assets Account Group which should be included in order to conform with the prescribed basis of accounting described in the third paragraph.

In our opinion, except for the omission of the General Fixed Assets Account Group as described in the preceding paragraph, the Commonwealth of Pennsylvania Annual Audit and Financial Report (DCED-CLGS-30) presents fairly, in all material respects, the assets, liabilities and fund equity of Maidencreek Township, Berks County, Pennsylvania, as of December 31, 2010, and its revenue collected and expenditures, or expenses paid for the year then ended in conformity with the basis of accounting described in the third paragraph.

Kosmerl & Company, P.C.

KOSMERL & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

March 22, 2011

BALANCE SHEET

December 31, 2010

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue	Capital Projects	Debt Service
		(Including State Liquid Fuels)		
100-120 Cash and Investments	268,805	275,195		
140-144 Tax Receivable				
121-129				
145-149 Accounts Receivable (excluding taxes)	957			
130 Due From Other Funds				
131-139				
150-159 Other Current Assets				
160-169 Fixed Assets				
180-189 Other Debits				
TOTAL ASSETS AND OTHER DEBITS	\$ 269,762	\$ 275,195	\$	\$

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings	1,658			
200-209				
231-239 All Other Current Liabilities				
230 Due To Other Funds				
260-269 Long-Term Liabilities				
240-259 Current Portion of Long-Term Debt & Other Credits ..				
TOTAL LIABILITIES AND OTHER CREDITS	\$ 1,658	\$	\$	\$

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	268,104	275,195		
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 268,104	\$ 275,195	\$	\$

Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | BALANCE SHEET

ASSETS AND OTHER DEBITS	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
	100-120 Cash and Investments			415,209		
140-144 Tax Receivable						
121-129						
145-149 Accounts Receivable (excluding taxes)						957
130 Due From Other Funds						
131-139						
150-159 Other Current Assets						
160-169 Fixed Assets						
180-189 Other Debits						
TOTAL ASSETS AND OTHER DEBITS	\$	\$	\$415,209	\$	\$	\$960,166

LIABILITIES AND OTHER CREDITS	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229 Payroll Taxes and Other Payroll Withholdings						1,658
200-209						
231-239 All Other Current Liabilities			415,209			415,209
230 Due To Other Funds						
260-269 Long-Term Liabilities						
240-259 Current Portion of Long-Term Debt & Other Credits						
TOTAL LIABILITIES AND OTHER CREDITS	\$	\$	\$415,209	\$	\$	\$416,867

FUND AND ACCOUNT GROUP EQUITY	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
281-284 Contributed Capital						
290 Investment in General Fixed Assets						
270-289 Fund Balance/Retained Earnings on 12/31			-0-			543,299
291-299 Other Equity						
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$	\$	\$ -0-	\$	\$	\$ 543,299

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 543,299
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
TAXES				
301.00 Real Estate Taxes	414,701	111,549		
305.00 Occupation Taxes (levied under municipal code)				
308.00 Residence Taxes (levied by cities of the 3 rd Class)				
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00 Per Capita Taxes				
310.10 Real Estate Transfer Taxes	97,198			
310.20 Earned Income Taxes/Wage Taxes	1,042,147			
310.30 Business Gross Receipts Taxes				
310.40 Occupation Taxes (levied under Act 511)				
310.50 Local Services Tax**	17,517			
310.60 Amusement/Admission Taxes	10,410			
310.70 Mechanical Device Taxes				
310.90 Other Local Tax Enabling Act/Act 511 Taxes				
.....				
.....				
.....				
TOTAL TAXES	\$ 1,581,973	\$ 111,549	\$	\$

LICENSES & PERMITS				
320-322 All Other Licenses and Permits	175,503			
321.80 Cable Television Franchise Fees	47,124			
TOTAL LICENSES & PERMITS	\$ 222,627	\$	\$	\$

FINES & FORFEITS				
330-332 Fines and Forfeits	32,234			
TOTAL FINES & FORFEITS	\$ 32,234	\$	\$	\$

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	3,051	3,146		
342.00 Rents and Royalties	17,440	260		
TOTAL INTEREST, RENTS & ROYALTIES	\$ 20,491	\$ 3,406	\$	\$

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
TAXES					526,250
301.00 Real Estate Taxes					
305.00 Occupation Taxes (levied under municipal code)					
308.00 Residence Taxes (levied by cities of the 3 rd Class)					
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)					
310.00 Per Capita Taxes					97,198
310.10 Real Estate Transfer Taxes					1,042,147
310.20 Earned Income Taxes/Wage Taxes					
310.30 Business Gross Receipts Taxes					
310.40 Occupation Taxes (levied under Act 511)					17,517
310.50 Local Services Tax**					10,410
310.60 Amusement/Admission Taxes					
310.70 Mechanical Device Taxes					
310.90 Other Local Tax Enabling Act/Act 511 Taxes					
.....					
.....					
TOTAL TAXES	\$	\$	\$		\$ 1,693,522

LICENSES & PERMITS					
320-322 All Other Licenses and Permits					175,503
321.80 Cable Television Franchise Fees					47,124
TOTAL LICENSES & PERMITS	\$	\$	\$		\$ 222,627

FINES & FORFEITS					
330-332 Fines and Forfeits					32,234
TOTAL FINES & FORFEITS	\$	\$	\$		\$ 32,234

INTEREST, RENTS & ROYALTIES					
341.00 Interest Earnings					6,197
342.00 Rents and Royalties					17,700
TOTAL INTEREST, RENTS & ROYALTIES	\$	\$	\$		\$ 23,897

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
FEDERAL		General Fund			
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 & 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	25,468			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	2,565			
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		177,592		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	19,409			
355.07	Foreign Fire Insurance Tax Distribution**	39,950			
355.08	Local Share Assessment/Gaming Proceeds**				
355.00	All Other State Shared Revenues & Entitlements	57,702			
356.00	State Payments in Lieu of Taxes				
TOTAL STATE	\$ 145,094	\$ 177,592	\$	\$

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, Authorities Payments and Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENT UNITS	\$	\$	\$	\$

** New line items in 2010

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 & Entitlements ..				
353.00 Federal Payments in Lieu of Taxes				
TOTAL FEDERAL	\$	\$	\$	\$

STATE				
354.03 Highways and Streets				
354.09 Community Development				25,468
354.15 Recycling/Act 101				
354.00 All Other State Capital and Operating Grants				2,565
355.01 Public Utility Realty Tax (PURTA)				
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				177,592
355.04 Alcoholic Beverage Licenses				19,409
355.05 General Municipal Pension System State Aid				39,950
355.07 Foreign Fire Insurance Tax Distribution**				
355.08 Local Share Assessment/Gaming Proceeds**				
355.00 All Other State Shared Revenues & Entitlements ..				57,702
356.00 State Payments in Lieu of Taxes				
TOTAL STATE	\$	\$	\$	\$ 322,686

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, Authorities Payments and Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENT UNITS	\$	\$	\$	\$

TOTAL INTERGOVERNMENTAL REVENUES				\$ 322,686
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** New line items in 2010

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
CHARGES FOR SERVICE				
361.00 General Government	4,061			
362.00 Public Safety	440			
363.20 Parking				
363.00 All Other Charges for Highway & Streets Services ..				
364.10 Wastewater/Sewage Charges				
364.30 Solid Waste Collection & 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		12,816		
368.00 Airports				
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	\$ 4,501	\$ 12,816	\$	\$

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors ...	105,000	4,486		
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues***				
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ 105,000	\$ 4,486	\$	\$

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition	215			
392.00 Interfund Operating Transfers**				
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures				
TOTAL OTHER FINANCING SOURCES	\$ 215	\$	\$	\$

TOTAL REVENUES	\$ 2,112,135	\$ 309,849	\$	\$
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** The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
CHARGES FOR SERVICE					
361.00 General Government				4,061	
362.00 Public Safety				440	
363.20 Parking					
363.00 All Other Charges for Highway & Streets Services ..					
364.10 Wastewater/Sewage Charges					
364.30 Solid Waste Collection & 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				12,816	
367.00 Culture and Recreation					
368.00 Airports					
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	\$	\$	\$	\$	17,317

UNCLASSIFIED OPERATING REVENUES					
383.00 Assessments					
386.00 Escheats (sale of personal property)				109,486	
387.00 Contributions & Donations from Private Sectors ..					
388.00 Fiduciary Fund Pension Contributions					
389.00 All Other Unclassified Operating Revenues***					
TOTAL UNCLASSIFIED OPERATING REVENUES	\$	\$	\$	\$	109,486

OTHER FINANCING SOURCES					
391.00 Proceeds of General Fixed Asset Disposition				215	
392.00 Interfund Operating Transfers**					
393.00 Proceeds of General Long-Term Debt					
394.00 Proceeds of Short-Term Debt					
395.00 Refunds of Prior Year Expenditures					
TOTAL OTHER FINANCING SOURCES	\$	\$	\$	\$	215

TOTAL REVENUES	\$	\$	\$	\$	2,421,984
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** The total of line 392.00 must match the total of line 492.00
 *** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body	102,534	1,431		
401.00 Executive (Manager or Mayor)				
402.00 Auditing Services/Financial Administration	4,000			
403.00 Tax Collection	5,863	1,482		
404.00 Solicitor/Legal Services	30,480			
405.00 Secretary/Clerk	35,681			
406.00 Other General Government Administration	195			
407.00 IT-Networking Services-Data Processing				
408.00 Engineering Services	53,287	23,405		
409.00 General Government Buildings and Plant	28,981			
TOTAL GENERAL GOVERNMENT	\$ 261,021	\$ 26,318	\$	\$

PUBLIC SAFETY				
410.00 Police	932,807			
411.00 Fire	166,952			
412.00 Ambulance/Rescue	41,250			
413.00 UCC and Code Enforcement	127,435			
414.00 Planning and Zoning	4,875			
415.00 Emergency Management & Communications	16,514			
416.00 Militia and Armories				
417.00 Examination of Licensed Occupations				
418.00 Public Scales (weights and measures)				
419.00 Other Public Safety	4,336			
TOTAL PUBLIC SAFETY	\$ 1,294,169	\$	\$	\$

HEALTH AND HUMAN SERVICES				
420.00-425.00 Health and Human Services	900			

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal	146,472			
427.00 Solid Waste Collection and Disposal (trash)	2,435	1,779		
428.00 Weed Control				
429.00 Wastewater/Sewage Collection & Treatment				
TOTAL PUBLIC WORKS - SANITATION	\$ 148,907	\$ 1,779	\$	\$

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
GENERAL GOVERNMENT					
400.00 Legislative (Governing) Body					103,965
401.00 Executive (Manager or Mayor)					
402.00 Auditing Services/Financial Administration					4,000
403.00 Tax Collection					7,345
404.00 Solicitor/Legal Services					30,480
405.00 Secretary/Clerk					35,681
406.00 Other General Government Administration					195
407.00 IT-Networking Services-Data Processing					
408.00 Engineering Services					76,692
409.00 General Government Buildings and Plant					28,981
TOTAL GENERAL GOVERNMENT	\$	\$	\$	\$	287,339

PUBLIC SAFETY					
410.00 Police					932,807
411.00 Fire					166,952
412.00 Ambulance/Rescue					41,250
413.00 UCC and Code Enforcement					127,435
414.00 Planning and Zoning					4,875
415.00 Emergency Management & Communications					16,514
416.00 Militia and Armories					
417.00 Examination of Licensed Occupations					
418.00 Public Scales (weights and measures)					4,336
419.00 Other Public Safety					
TOTAL PUBLIC SAFETY	\$	\$	\$	\$	1,294,169

HEALTH AND HUMAN SERVICES					
420.00-425.00 Health and Human Services					900

PUBLIC WORKS - SANITATION					
426.00 Recycling Collection and Disposal					146,472
427.00 Solid Waste Collection and Disposal (garbage)					4,214
428.00 Weed Control					
429.00 Wastewater/Sewage Collection & Treatment					
TOTAL PUBLIC WORKS - SANITATION	\$	\$	\$	\$	150,686

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration	38,790	4,512		
431.00 Cleaning of Streets and Gutters				
432.00 Winter Maintenance - Snow Removal	15,380	106,576		
433.00 Traffic Control Devices	15,333	6,717		
434.00 Street Lighting	81,170	16,992		
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains				
437.00 Repairs of Tools and Machinery	27,047	6,257		
438.00 Maintenance & Repairs of Roads & Bridges	129,814			
439.00 Highway Construction and Rebuilding Projects				
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ 307,534	\$ 141,054	\$	\$

PUBLIC WORKS - OTHER SERVICES				
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	5,086			
447.00 Transit System				
448.00 Water System				
449.00 Water Transport and Terminals				
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ 5,086	\$	\$	\$

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration		10,000		
452.00 Participant Recreation				
453.00 Spectator Recreation		149,789		
454.00 Parks				
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		15,816		
TOTAL CULTURE AND RECREATION	\$	\$ 175,605	\$	\$

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources				
462.00 Community Development and Housing	(806)			
463.00 Economic Development				
464.00 Economic Opportunity				
465.00 - 469.00 All Other Community Development				
TOTAL COMMUNITY DEVELOPMENT	\$ (806)	\$	\$	\$

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
PUBLIC WORKS - HIGHWAYS AND STREETS					
430.00 General Services - Administration					43,302
431.00 Cleaning of Streets and Gutters					
432.00 Winter Maintenance - Snow Removal					121,956
433.00 Traffic Control Devices					22,050
434.00 Street Lighting					98,162
435.00 Sidewalks and Crosswalks					
436.00 Storm Sewers and Drains					
437.00 Repairs of Tools and Machinery					33,304
438.00 Maintenance & Repairs of Roads & Bridges					129,814
439.00 Highway Construction and Rebuilding Projects					
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$	\$	\$	\$	448,588

PUBLIC WORKS - OTHER SERVICES					
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					5,086
447.00 Transit System					
448.00 Water System					
449.00 Water Transport and Terminals					
TOTAL PUBLIC WORKS - OTHER SERVICES	\$	\$	\$	\$	5,086

CULTURE AND RECREATION					
451.00 Culture-Recreation Administration					10,000
452.00 Participant Recreation					
453.00 Spectator Recreation					149,789
454.00 Parks					
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					15,816
TOTAL CULTURE AND RECREATION	\$	\$	\$	\$	175,605

COMMUNITY DEVELOPMENT					
461.00 Conservation of Natural Resources					
462.00 Community Development and Housing					(806)
463.00 Economic Development					
464.00 Economic Opportunity					
465.00 - 469.00 All Other Community Development					
TOTAL COMMUNITY DEVELOPMENT	\$	\$	\$	\$	(806)

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				
472.00 Debt Interest (short-term and long-term)				
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$	\$	\$	\$

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	25,555			
482.00 Judgments and Losses	55,561			
483.00 Pension/Retirement Fund Contributions	40,935			
484.00 Worker Compensation Insurance	8,201			
487.00 Group Insurance and Other Benefits				
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 130,252	\$	\$	\$

INSURANCE				
486.00 Insurance, Casualty, and Surety	145,978			

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	\$ 2,293,041	\$ 344,756	\$	\$
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ (180,906)	\$ (34,907)	\$	\$
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** The total of line 492.00 must match the total of line 392.00
 *** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				
472.00 Debt Interest (short-term and long-term)				
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$	\$	\$	\$

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				25,555
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions				55,561
484.00 Worker Compensation Insurance				40,935
487.00 Group Insurance and Other Benefits				8,201
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS ...	\$	\$	\$	\$ 130,252

INSURANCE				
486.00 Insurance, Casualty, and Surety				145,978

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	\$	\$	\$	\$ 2,637,797
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$	\$	\$	\$ (215,813)
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

Kosmerl & Company P.C.

A Professional Corporation

Certified Public Accountants

536 North 5th St.
Reading, PA
19601-3005

(610) 372-5815

Fax (610) 372-8466

JOHN C. KOSMERL, CPA

MEMBERS
AMERICAN INSTITUTE OF CPA'S
PA. INSTITUTE OF CPA'S

ENROLLED TO PRACTICE BEFORE
U.S. TREASURY DEPARTMENT
PA DEPT. OF REVENUE

FAX COVER SHEET

DATE: 4/1/11

TO: (PERSON'S NAME) Diane Hollenbach

(COMPANY NAME) Maidencreek Twp

PHONE NO: _____ FAX NO: 610-926-6314

FROM: Quetta

We are sending a total of 3 pages, including this cover sheet.
If you do not receive the indicated pages, please call (610) 372 5815.

For your information, our fax number is: **(610) 372 8466**

COMMENTS:

Here are the two pages you requested.

From: Schmidt, Jennifer <c-jeschmid@state.pa.us>

To: maidentwp@aol.com <maidentwp@aol.com>

Subject: DCED AFR omitted pages

Date: Fri, Apr 1, 2011 3:19 pm

Attachments: DSempcomp.pdf (217K)



Jennifer Schmidt

Municipal Statistics

Department of Community & Economic Development

phone (888)223-6837

Fax (717) 783-1402

[C-jeschmid@state.pa.us](mailto:c-jeschmid@state.pa.us)

Commonwealth Keystone Building

400 North Street, 4th Floor

Harrisburg, PA 17120-0225

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John / Desire,

Jennifer Schmidt from DCED called.
The following two pages are required to be
in the Annual Financial Report. Please
complete & return to me.

Diane Hollenbach
Maidencreek Township

