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 Maidencreek. If you have any questions, I may be contacted at 610-926-4920.

Dian Dollenbach

Best Regards,

Diane Hollenbach

Manager

Maidencreek Township

Kosmerl Company P.C.

A Professional Corporation

Certified Public Accountants

MEMBERS AMERICAN INSTITUTE OF CPA'S PA INSTITUTE OF CPA'S 535 North 5th St. Reading, PA 19601-3005

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

(610) 372-5815 FAX (610) 372-8466 k.cpas@kosmerl.net

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

MEMBERS AMERICAN INSTITUTE OF CPA'S PA INSTITUTE OF CPA'S 535 North 5th St. Reading, PA 19601-3005

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

(610) 372-5815 FAX (610) 372-8466 k.cpas@kosmerl.net

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.

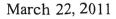
The Township's policy is to prepare its Commonwealth of Pennsylvania Annual Audit and Financial Report (Form DCED-CLGS-30) on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the Commonwealth of Pennsylvania, which is a comprehensive basis of accounting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





BALANCE SHEET

December 31, 2010

	GOVERNMENTAL FUNDS							
ASSETS AND OTHER DEBITS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service				
100-120 Cash and Investments	268,805	275,195						
140-144 Tax Receivable				-				
21-129 45-149 Accounts Receivable (excluding taxes)								
30 Due From Other Funds	45/							
31-139 50-159 Other Current Assets								
60-169 Fixed Assets	1							
80-189 Other Debits OTAL 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	<u> </u>		 +	
240-259 Current Portion of Long-Term Debt & Other Credits	\$	1,658	\$ \$	\$

FUND AND ACCOUNT GROUP EQUITY				
			101	
281-284 Contributed Capital				
290 Investment in General Fixed Assets	├─	268,104	 275,195	
270-289 Fund Balance/Retained Earnings on 12/31	├─	200,104	 273,193	
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.

	PROPRIETARY FUNDS		PROPRIETARY FUNDS FIDUCIARY FUND ACCOU		T GROUPS	TOTAL	
ASSETS AND OTHER DEBITS	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only	
			415,209			959,209	
100-120 Cash and Investments	1						
140-144 Tax Receivable		-			1		
121-129 145-149 Accounts Receivable (excluding taxes)							
130 Due From Other Funds	1					957	
131-139 150-159 Other Current Assets							
160-169 Fixed Assets							
				,			
180-189 Other Debits	\$	\$	\$415,209	\$	\$.	\$960,166	
TOTAL ASSETS AND OTHER DEBITS	·	I ·	1				

LIABILITIES AND OTHER CREDITS			
210-229 Payroll Taxes and Other Payroll Withholdings		·	1,658
200-209		415,209	415,209
231-239 All Other Current Liabilities			
230 Due To Other Funds			
240-259 Current Portion of Long-Term Debt & Other Credits .			
TOTAL LIABILITIES AND OTHER CREDITS	\$ \$	\$415,209	\$ \$416,867

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets			1	543,299
270-289 Fund Balance/Retained Earnings on 12/31		-0-	-	343,233
291-299 Other Equity TOTAL FUND AND ACCOUNT GROUP EQUITY	\$	\$ -0-	\$	\$ \$543,299

		\$ 543,299
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	·····-	

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

	A STATE OF THE PROPERTY OF THE		EST UNIO DE COMEZACIO		
TAXES		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
		414,701	111,549		
301.00	Real Estate Taxes	1	3.		
05.00	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)		was a second sec		
310.00	Per Capita Taxes	. 07 100			
310.10	Real Estate Transfer Taxes	1 042 147			i :
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**				
310.60	Amusement/Admission Taxes	10,410			-
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act 511 Taxes				
				Company of the second s	
				· ·	
	TAXES	\$ 1,581,973	\$.111,549	\$	\$
	SES & PERMITS				
220_322	All Other Licenses and Permits	175,503			
	Cable Television Franchise Fees	17 197			
	LICENSES & PERMITS	6 222 627	\$	\$	\$
INES &	& FORFEITS			· .	T
330-332	Fines and Forfeits	32,234			10
	FINES & FORFEITS	\$ 32,234	\$	\$	\$.

341.00 Interest Earnings

342.00 Rents and Royalties

TOTAL INTEREST, RENTS & ROYALTIES

3,051

17,440

20,491 \$

3,146

260

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.

TAXES		Enterprise	Internal Service	Trust and Agency	Memorandum Only
					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				1,042,147
310.30	Business Gross Receipts Taxes	A STATE OF THE STA			
310.40	Occupation Taxes (levied under Act 511)				17,517
310.50	Local Services Tax**				
310.60	Amusement/Admission Taxes	***************************************			10,410
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act 511 Taxes				
010.00	Other Essen for Essential States				
					,
	TAXES	S	\$	\$	\$ 1,693,522

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

FINES & FORFEITS			
		4	32,234
1 - Carlotte	 \$	\$ \$	\$ 32,234
TOTAL FINES & FORFEITS			

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

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

INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS					
EDERAL	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service		
51.03 Highways and Streets						
51.09 Community Development	•					
51.00 All Other Federal Capital and Operating Grants						
52.01 National Forest		:				
52.00 All Other Federal Shared Revenue & Entitlements						
53.00 Federal Payments in Lieu of Taxes						
OTAL FEDERAL	1 \$	\$	\$	\$		

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		<u> </u>		
355.01	Public Utility Realty Tax (PURTA)	2,565	ļ		
355.02 - 3	355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback			177,592	,
355.04	Alcoholic Beverage Licenses		<u> </u>		
355.05	General Municipal Pension System State Aid	19,409			
355.07	Foreign Fire Insurance Tax Distribution**	39,950	<u> </u>		
355.08	Local Share Assessment/Gaming Proceeds**				
355.00	All Other State Shared Revenues & Entitlements	57,702	<u> </u>		
356.00	State Payments in Lieu of Taxes		_		
TOTAL S	TATE	\$ 145,094	\$	177,592	\$ \$

LOCAL	LOCAL GOVERNMENT UNITS						
357.03	Highways and Streets						
357.00	All Other Local Governmental Units Capital and Operating Grants		<u> </u>				
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services						
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes			e e			
TOTAL I	LOCAL GOVERNMENT UNITS	\$	\$	\$	\$		

^{**} New line items in 2010

INTERGOVERNMENTAL REVENUES		PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL	
FEDER	AL	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
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					
	FEDERAL	\$	\$	\$	\$	

STATE				
354.03	Highways and Streets			
354.09	Community Development			25,468
354.15	Recycling/Act 101			23,400
354.00	All Other State Capital and Operating Grants			2.565
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			19,409
355.05	General Municipal Pension System State Aid			
355.07	Foreign Fire Insurance Tax Distribution**			39,950
355.08	Local Share Assessment/Gaming Proceeds**	1		
355.00	All Other State Shared Revenues & Entitlements			57,702
356.00	State Payments in Lieu of Taxes			<u>.</u>
	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	ř	
TOTAL	LOCAL GOVERNMENT UNITS	\$ \$	\$ \$

	S	322,686	
TOTAL INTERGOVERNMENTAL REVENUES		322,000	

^{**} New line items in 2010

	REVENUES	GOVERNMENTAL FUNDS					
CHARGE	ES FOR SERVICE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service		
204.00	General Government	4,061					
	Public Safety	440					
	Parking Streets Seniors						
	All Other Charges for Highway & Streets Services		. :				
	Wastewater/Sewage Charges (hand)		* x				
	Solid Waste Collection & Disposal Charge (trash)						
	Host Municipality Benefit Fee for Solid Waste Facility .		·				
	All Other Charges for Sanitation Services						
	Health						
	Human Services		12,816				
	Culture and Recreation	<u> </u>	12,010				
	Airports						
369.00	Bars	-					
370.00	Cemeteries		· · · · · · · · · · · · · · · · · · ·				
372.00	Electric System						
373.00	Gas System	alabaman and a second a second and a second					
374.00	Housing System						
375.00	Markets						
377.00	Transit Systems				and the same of th		
	Water System	1					
	All Other Charges for Service						
	HARGES FOR SERVICE	\$ 4,501	\$ 12,816	\$	\$		
	SIFED OPERATING REVENUES						
UNCLAS	SIFED OPERATING REVENUES	·					
383.00	Assessments	*					
386.00	Escheats (sale of personal property)	105 000	4,486				
387.00	Contributions & Donations from Private Sectors	105,000	4,400				
388.00	Fiduciary Fund Pension Contributions						
389.00	All Other Unclassified Operating Revenues***			6	\$		
TOTAL U	NCLASSIFIED OPERATING REVENUES	\$ 105,000	\$ 4,486	3	1 9		
OTHER	FINANCING SOURCES	9					
391.00	Proceeds of General Fixed Asset Disposition	215			·		
392.00	Interfund Operating Transfers**	1					
	Proceeds of General Long-Term Debt	1					
	Proceeds of Short-Term Debt	1					
394.00			·				
	Refunds of Prior Year Expenditures	\$ 215	\$	\$	\$		
TOTAL C	THER FINANCING SOURCES						
					s		
	•	\$ 2,112,135	\$ 309,849	\$	i 30		

^{**} 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.

362.00 Public 3 363.20 Parking 363.20 Parking 363.20 All Othe 364.10 Wastev 364.30 Solid W 364.60 Host Mi 365.00 Health 365.00 Health 367.00 Culture 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI 388.00 Escher 387.00 Contrit 388.00 Fiducia 388.00 Fiducia 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS	OR SERVICE		(k., = 1		
362.00 Public 3 363.20 Parking 363.20 Parking 363.20 All Othe 364.10 Wastev 364.30 Solid W 364.60 Host Mi 365.00 Health 365.00 Health 367.00 Culture 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI 388.00 Escher 387.00 Contrit 388.00 Fiducia 388.00 Fiducia 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS	VI VINITURE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
362.00 Public 3 363.20 Parking 363.20 Parking 363.20 All Othe 364.10 Wastev 364.30 Solid W 364.60 Host Mi 365.00 Health 365.00 Health 367.00 Culture 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI 388.00 Escher 387.00 Contrit 388.00 Fiducia 388.00 Fiducia 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS	10				4,061
363.20 Parking 363.00 All Othe 364.30 Solid W 364.30 Solid W 364.60 Host Mi 364.60 Health 366.00 Health 366.00 Human 367.00 Culture 369.00 Bars 372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 375.00 Water 375.00 Water 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI UNCLASSIFED 383.00 Assess 386.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLASSIFED	neral Government	1			440
163.00 All Other 164.10 Wastev 164.30 Solid Wastev 164.30 Solid Wastev 164.60 Host Mil 165.00 Health 165.00 Health 166.00 Human 167.00 Culture 168.00 Airports 169.00 Bars 1670.00 Cemetr 1673.00 Gas Sy 1670.00 Transit 1670.00 Water 1670.00 All Other 1670.00 All Other 1670.00 All Other 1670.00 Escheria 168.00 Fiducia 168.	lic Safety				
164.10 Wastev 164.30 Solid W 164.60 Host Mi 164.60 Health 165.00 Health 1665.00 Human 167.00 Culture 1688.00 Airports 169.00 Bars 1670.00 Cemetr 1672.00 Electric 1673.00 Gas Sy 1674.00 Housin 1675.00 Market 1677.00 Transit 1677.00 Transit 1677.00 All Oth 1670TAL CHARGI 1678.00 Water 1679.00 All Oth 1670TAL CHARGI 1678.00 Esched 1679.00 All Oth 1670TAL UNCLAS	king	•			
164.30 Solid W 164.60 Host M 164.60 All Other 165.00 Health 166.00 Human 167.00 Culture 168.00 Airports 169.00 Bars 1672.00 Electric 1673.00 Gas Sy 174.00 Housin 1675.00 Market 1677.00 Transit 1678.00 Water 1679.00 All Other 1670TAL CHARGI 1688.00 Eschei 1688.00 Eschei 1688.00 Fiducia	Other Charges for Highway & Streets Services				
364.60 Host Mi 364.00 All Othe 365.00 Health 366.00 Human 367.00 Culture 368.00 Airports 369.00 Bars 370.00 Cemete 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI 388.00 Esche 388.00 Esche 388.00 Fiducia	stewater/Sewage Charges				
364.00 All Others 365.00 Health 366.00 Human 367.00 Culture 369.00 Bars 370.00 Cemete 372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI 383.00 Assess 386.00 Escher 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Procee 392.00 Interfu	d Waste Collection & Disposal Charge (trash)	1			
365.00 Health 366.00 Human 367.00 Culture 368.00 Airports 369.00 Bars 370.00 Cemetr 372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI 388.00 Escher 388.00 Fiducia 388.00 Fiducia 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Proces 392.00 Interfu	st Municipality Benefit Fee for Solid Waste Facility .				4
366.00 Human 367.00 Culture 368.00 Airports 369.00 Bars 370.00 Cemete 372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 379.00 All Oth TOTAL CHARGI 388.00 Esches 386.00 Esches 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Proces 392.00 Interfu	Other Charges for Sanitation Services	1			
367.00 Culture 368.00 Airports 369.00 Bars 370.00 Cemete 372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI 388.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Proces 392.00 Interfu	alth	1			
368.00 Airports 369.00 Bars 370.00 Cemets 372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI 388.00 Esches 386.00 Esches 387.00 Contrit 388.00 Fiducis 388.00 Fiducis 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Proces 392.00 Interfu	man Services	1			12,816
369.00 Bars 370.00 Cemete 372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI UNCLASSIFED 383.00 Assess 386.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Procee 392.00 Interfu	ture and Recreation				
370.00 Cemetro 372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGE UNCLASSIFED 383.00 Assess 386.00 Escher 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Proces 392.00 Interfu	ports				
372.00 Electric 373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI UNCLASSIFEE 383.00 Assess 386.00 Escher 387.00 Contril 388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	s				
373.00 Gas Sy 374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI UNCLASSIFED 383.00 Assess 386.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	meteries				
374.00 Housin 375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI UNCLASSIFEE 383.00 Assess 386.00 Escher 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	ctric System	1			·
375.00 Market 377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGI UNCLASSIFED 383.00 Assess 386.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Proces 392.00 Interfu	s System	1			
377.00 Transit 378.00 Water 379.00 All Oth TOTAL CHARGE UNCLASSIFED 383.00 Assess 386.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	using System	•			
378.00 Water 379.00 All Oth TOTAL CHARGI UNCLASSIFED 383.00 Assess 386.00 Escher 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLASSIFED OTHER FINAN 391.00 Proces 392.00 Interful	rkets	1			
379.00 All Oth TOTAL CHARGE UNCLASSIFED 383.00 Assess 386.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLAS OTHER FINAN 391.00 Proces 392.00 Interfu	nsit Systems	1			
UNCLASSIFEE 383.00 Assess 386.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	ter System	•			
UNCLASSIFEE 383.00 Assess 386.00 Eschei 387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	Other Charges for Service		s	\$	\$ 17,317
383.00 Assess 386.00 Eschei 387.00 Contrib 388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	RGES FOR SERVICE				
386.00 Eschei 387.00 Contrib 388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	FED OPERATING REVENUES				
387.00 Contrit 388.00 Fiducia 389.00 All Oth TOTAL UNCLA: OTHER FINAN 391.00 Proces 392.00 Interfu	sessments	•			
388.00 Fiducia 389.00 All Oth TOTAL UNCLA OTHER FINAN 391.00 Proces 392.00 Interfu	cheats (sale of personal property)	1			109,486
389.00 All Oth TOTAL UNCLA: OTHER FINAN 391.00 Proces 392.00 Interfu	ntributions & Donations from Private Sectors				
OTHER FINAN 391.00 Proces 392.00 Interfu	luciary Fund Pension Contributions				
OTHER FINAN 391.00 Proces 392.00 Interfu	Other Unclassified Operating Revenues***	1 (2	\$	\$	\$ 109,486
391.00 Proceed	LASSIFIED OPERATING REVENUES				
392.00 Interfu	IANCING SOURCES			· ·	1 211
392.00 Interfu	oceeds of General Fixed Asset Disposition				21!
	erfund Operating Transfers**	B.			
393.00 Proced	oceeds of General Long-Term Debt	1			
• • • • • • • • • • • • • • • • • • • •	aceeds of Short-Term Debt				
	oceeds of Short-Term Debt				
TOTAL OTHER	funds of Prior Year Expenditures	\$	\$	\$	\$ 21.
		\$	\$	\$	\$ 21

^{**} 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.

EXPENDITURES			GOVERNMENTAL FUNDS					
GENER	AL GOVERNMENT	Ge	eneral Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service		
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					
105.00	Secretary/Clerk	1	35,681					
106.00	Other General Government Administration	1	195					
107.00	IT-Networking Services-Data Processing							
08.00	Engineering Services		53,287	23,405				
109.00	General Government Buildings and Plant		28,981					
	SENERAL 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		
1	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 I	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			
1	427.00 Solid Waste Collection and Disposal (trash)	l .	2,435	1,779		
	428.00 Weed Control					_
	429.00 Wastewater/Sewage Collection & Treatment		1/0.00=	 		_
	TOTAL PUBLIC WORKS - SANITATION	\$	148,907	\$ 1,779	\$ \$	

	EXPENDITURES -	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
SENER	AL GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memorandum Only
00.00	Legislative (Governing) Body				103,965
01.00	Executive (Manager or Mayor)				
02.00	Auditing Services/Financial Administration				4,000
03.00	Tax Collection				7,345
04.00	Solicitor/Legal Services				30,480
05.00	Secretary/Clerk				35,681
06.00	Other General Government Administration				195
7.00	IT-Networking Services-Data Processing				
	Engineering Services	×.			76,692
00.80					28,981
09.00	General Government Buildings and Plant GENERAL GOVERNMENT	S	\$	s	\$ 287,339

PUBLIC	SAFETY			
440.00	Dellas		1	932,807
	Police			166,952
	Fire			41,250
412.00	Ambulance/Rescue			127,435
413.00	UCC and Code Enforcement			 4,875
414.00	Planning and Zoning			
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)			
	Other Public Safety	1		4,336
419.00 TOTAL I	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
	A STATE OF THE STA		4,214
427.00 Solid Waste Collection and Disposal (garbage)			 7,217
428.00 Weed Control			
420.00			
429.00 Wastewater/Sewage Collection & Treatment	\$	\$ s	\$ 150,686
TOTAL PUBLIC WORKS - SANITATION	L*		 150,000

	EXPENDITURES				GOVERNMEN	ITAL FUNDS	
PUBLIC	WORKS - HIGHWAYS & STREETS	Gen	eral Fund	(Inc	cial Revenue luding State quid Fuels)	Capital Projects	Debt Service
130.00	General Services - Administration		38,790		4,512		
	Cleaning of Streets and Gutters						
31.00	Winter Maintenance - Snow Removal		15,380		106,576		
32.00	Traffic Control Devices	1	15,333		6,717		
33.00	Street Lighting		81,170		16,992		
34.00	Sidewalks and Crosswalks						
35.00	Storm Sewers and Drains						
36.00		8	27,047		6,257		·
37.00	Repairs of Tools and Machinery	6	129,814				
38.00	Maintenance & Repairs of Roads & Bridges			<u> </u>			
39.00	Highway Construction and Rebuilding Projects	\$	307,534	\$	141,054	\$	\$
OTAL F	PUBLIC WORKS - HIGHWAYS & STREETS	<u> </u>	,551		,		
LIBLIC	WORKS - OTHER SERVICES						
40.00	Airports					,	
41.00	Cemeteries	1					
42.00	Electric System						
43.00	Gas System	1			and the same of th		
44.00	Markets	1		-			
45.00	Parking	1	F 006	 			
46.00	Storm Water and Flood Control		5,086	-			
47.00	Transit System			-			· · · · · · · · · · · · · · · · · · ·
48.00	Water System		<u> </u>	-			
49.00	Water Transport and Terminals	\$	5,086	•		\$	
OTAL F	PUBLIC WORKS - OTHER SERVICES	<u>Ľ</u>	3,000	Ψ			
	DE AND RECREATION	-					
ULIUN	RE AND RECREATION				10,000		
51.00	Culture-Recreation Administration	1		\vdash			
52.00	Participant Recreation				149,789		
53.00	Spectator Recreation	1		\vdash	149,709		
54.00	Parks	1		<u> </u>			
55.00	Shade Trees	•		\vdash			
56.00	Libraries			-			
57.00	Civil and Military Celebrations			-			
58.00	Senior Citizens' Centers			 			
59.00	All Other Culture and Recreation			 	15,816		
OTAL (CULTURE AND RECREATION	\$		\$	175,605	\$	\$
OMMU	JNITY DEVELOPMENT	-					
61.00	Conservation of Natural Resources						
	Community Development and Housing	1	(806)				
62.00	Economic Development	1					
00.00	FCOROTTIC DEVELOPMENT			1			
		1		1		1	
63.00 64.00	Economic Opportunity	1					

	EXPENDITURES					
	EXPENDITURES	PROPRIET	ARY FUNDS	FIDUCIARY FUND		TOTAL
DI IC WOD	KS - HIGHWAYS AND STREETS	Enterprise	Internal Service	Trust and Agency	Me	emorandum Only
SLIC WOR	(S - HIGHWATS AND STREETS	Litterprise	Jervice	7.130.107	T	43,302
.00 Gener	al Services - Administration				+	
	ng of Streets and Gutters	8			+-	121,956
.00 Winter	Maintenance - Snow Removal		-		+-	22,050
	Control Devices			+	+	98,162
	Lighting	1			+-	70,102
	alks and Crosswalks				+	
	Sewers and Drains				+	33,304
	rs of Tools and Machinery	·			+-	129,814
	enance & Repairs of Roads & Bridges	1	-		+-	127,014
_	ay Construction and Rebuilding Projects	\$	s	s	 	448,588
AL PUBLIC	WORKS - HIGHWAYS & STREETS	Ľ				
NI IO WOD	KS - OTHER SERVICES					
			1		T	
	ts	1			1	
	teries	1	,			
	c System	1			1	,
	ystem	1			1	
	ts	1			+	
	g				+	5,086
	Water and Flood Control	1			1	3,000
	t System				+	
	System		 		1	
	Transport and Terminals		\$	\$	\$	5,086
AL PUBLIC	WORKS - OTHER SERVICES	<u> </u>				
TURE AN	DRECREATION					
	e-Recreation Administration					10,000
	pant Recreation					149,789
		1				
	•					
					1	15,816
			\$	\$	\$	175,605
AL CULIU	RE AND RECREATION					
MMUNITY	DEVELOPMENT		•			
		1			\top	(806)
	ounity Development and Housing					, , , , ,
.00 Comr	•	1		1	1	
.00 Comm	omic Development	1			\dashv	
.00 Comm .00 Econo	•					
.00 Parks .00 Shade .00 Librar .00 Civil a .00 Senio .00 All Ot TAL CULTU	ator Recreation Trees Ind Military Celebrations Trees Trees	\$	\$	\$	\$	

TOTAL COMMUNITY DEVELOPMENT ...

EXPENDITURES		GOVERNME	NTAL FUNDS	
		Special Revenue (Including State	Capital Projects	Debt Service
DEBT SERVICE	General Fund	Liquid Fuels)	Projects	Tebt 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	. 📮	J	14	
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes	25,555			T.
and Unemployment Compensation				
482.00 Judgments and Losses	77 761			
483.00 Pension/Retirement Fund Contributions	/0 025			1
484.00 Worker Compensation Insurance	9 201			
487.00 Group Insurance and Other Benefits	6 120 252		\$	\$
INSURANCE			_	
486.00 Insurance, Casualty, and Surety	145,978			
UNCLASSIFIED OPERATING EXPENDITURES				
UNCLASSIFIED OPERATING EXPENDITORES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures***	.	S	s	s
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	. []			
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
491.00 Refund of Prior Year Revenues				
493.00 All Other Financing Uses	1			
TOTAL OTHER FINANCING USES		\$	\$	\$
TOTAL OTHER CHARGONS SOLD				
	6 0 000 07	\$ 244.754		\$
TOTAL EXPENDITURES	. \$ 2,293,04	344,756	7 4	
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ (180,90	6)\$ (34,907	7)\$	\$

^{**} 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.

EXPENDITURES	PROPRIETA	RY FUNDS	FIDUCIARY FUND	TOTAL
DEBT SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
171.00 Debt Principal (short-term and long-term)				
72.00 Debt Interest (short-term and long-term)				,
175.00 Fiscal Agent Fees			\$	•
TOTAL DEBT SERVICE	3	\$		\$
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
81.00 Employer Paid Withholding Taxes and Unemployment Compensation				25,555
82.00 Judgments and Losses				
83.00 Pension/Retirement Fund Contributions				55,561
84.00 Worker Compensation Insurance				40,935
87.00 Group Insurance and Other Benefits	\$	\$	s	8,201 \$ 130,252
MPLOYER PAID BENEFITS & WITHHOLDING ITEMS	3	1.0	1 4	150,232
86.00 Insurance, Casualty, and Surety				145,978
INCLASSIFIED OPERATING EXPENDITURES		,		
88.00 Fiduciary Fund Benefits and Refunds Paid				
89.00 All Other Unclassified Expenditures***				
OTAL UNCLASSIFIED OPERATING EXPENDITURES	\$	\$	\$	\$
OTHER FINANCING USES				
91.00 Refund of Prior Year Revenues				
92.00 Interfund Operating Transfers**				
93.00 All Other Financing Uses				
	\$	\$	\$	\$
	\$	\$	\$	\$ 2,637,797
OTAL EXPENDITURES				
XCESS/DEFICIT OF REVENUES				

^{**} 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.

04-01-'11 15:15 FROM-Kosmerl & Company PC

610-372-8466

Kosmerl X Company P.C.

A Professional Corporation Certified Public Accountants

MENICAN INSTITUTE OF CPA'S
PALINSTITUTE OF CPA'S

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

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

(610) 372-5815 Fox (610) 372-8466 JOHN C. KOSMERL, CPA

FAX COVER SHEET

	DATE: 4/1/1/
TO: (PERSON'S NAME) (COMPANY NAME) .	Diane Hollewbach Maidencreek Tup
PHONE NO:	FAX NO: 610-926-6314
FROM:	MINUMA
	2 pages, including this cover sheet. ndicated pages, please call (610) 372 5815.
For your information, our f	ax number is: (610) 372 8466
00141451170-	

COMMENTS:

Here are the two gages 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)

PA

Jennifer Schmidt
Municipal Statistics
Department of Community & Economic Development phone (888)223-6837

Fax (717) 783-1402
C-jeschmid@state.pa.us
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
www.newPA.com | www.visitPA.com

John Desire,

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

> Diane Hollenback Maidencreek Jourship

2009 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | DEBT STATEMENT

CENERAL CALLOATION BONDS AND NOTES CENERAL CALLOATION BONDS AND NOTES CENERAL CALLOATION BONDS AND NOTES CENERAL CALLOATION CONTINUED CENERAL CAL	Purpose	Bond (B) Note (N)	lasue Date (year)	Maturity O Date (year)	riginal Amoun of itsue	DEBT lasue Date Maturity Original Amount Outstanding (year) Date (year) of lesue Beginning of Year {1}	DEBT STATEMENT anding Principal ning of Incurred This r (1) Year (Additions)	Principal P This Yea	Find Current Year Outstanding Plus (less) In Accretion of Year End (1) Unamortized Compound Interest Bonds Premium (Disco	Outstanding Year End (1) Bonds	Plus (less) Tob Unamortized Premium (Discount)	Total Belance nunt)
REVENUE BONDS AND NOTES REVENUE BONDS AND NOTES LEASE RENTAL, DEBT/GENERAL, LEASES COTHER Capitalized lesse obligations Capitalized lesses obligations Capitalized lesse obligations	GENERAL OBLIGATIO	ON BONDS	AND NOTE	10				-				
REVENUE BOMDS AND NOTES REVENUE BOMDS AND NOTES LEASE RENTAL DESTRUCENERAL LEASES CAPITALISMS TOTAL DOORS and notes custanding CAPITALISMS TOTAL CONTSTANDING DEST CAPITALISMS CAPI			_					-				**
REVENUE BONDS AND NOTES LEASE RENTAL DESTYGENERAL LEASES TOTHER TOT		-	-									es?
REVENUE BONDS AND NOTES												\$
S			-									*
S			-									44
S			-									*
S S S S S S S S S S		-										\$
REVENUE BONDS AND NOTES S												\$
REVENUE BONDS AND NOTES LEASE RENTAL DEBTAGENERAL LEASES LEASE RENTAL DEBTAGENERAL LEASES COTHER Capitalized lease obligations		-										5 9
S S S S S S S S S S	BEVENIE RONDS AN	ND NOTES		1								
S S S S S S S S S S		-										·
LEASE RENTAL DEBT/GENERAL LEASES 1 1 1 1 1 1 1 1 1												un.
LEASE RENTAL DEBT/GENERAL LEASES			-									s.
LEASE RENTAL DEBT/GENERAL LEASES 1			-									\$
LEASE RENTAL DEBT/GENERAL LEASES OTHER Total bonds and notes outstanding Capitalized lease obligations Other debt TOTAL OUTSTANDING DEBT	24		-									•
OTHER OTHER Capitalized lease obligations	FASE RENTAL DEB	TYGENERAL	LEASES	-								
OTHER Capitalized lease obligations		-	_									æ
OTHER Capitalized lease obligations			 -									v,
OTHER Capitalized lease obligations Capitalized lease obligations Other debt TOTAL OUTSTANDING DEBT												U A
Other debt Other debt Other debt Standing DEBT Standing DEBT Standing OTHER STANDING O												9 /2
Total bands and notes outstanding Capitalized lease obtligations Other debt TOTAL OUTSTANDING DEBT	OTHER											-
Total bands and notes outstanding Capitalized lease obligations Other debt TOTAL OUTSTANDING DEBT		-	-								·	us.
Total bonds and notes outstanding Capitalized lease obligations Other debt TOTAL OUTSTANDING DEBT			-									v,
1 s 0 c DEBT \$ 0												44
ding state of the		-		-								5 \$
G DEBT		-	$\left\{ \right.$			Total Pa	his soften ban abo					0
G DEBT						roidi po Canifali	and lease obligation					
SING DEBT					. •	P. Paris	jų.			,		
							TOTAL OFFISHAN	Z				0

DCED-CLG5-30 (9-09)

2009 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF CAPITAL EXPENDITURES | EMPLOYEE COMPENSATION

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Electric		N. Verrone	
Fire			
Gas System	angantan A. B. A. J. A. D. Stegger and a state of the sta		
General Government			
Health			
Housing	Autority v		·
Libraries ,			
Mass Transit			
Parks			
Police			
Recreation			1
Sewer			
Solid Waste	- Maria		
Streets/Highways			
Water			1.0
Other (Please specify)			
		<u> </u>	
	1		
		*	
	AMEN'S PROPERTY OF THE PROPERT		
	A.		
		·	
TOTAL CAPITAL EXPENDITURES*			\$ O·
IAIUE AULIUCE TURIIBII BURBA			

EMPLOYEE COMPENSATION		
		*
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)**	\$ 329,085	
**Use income from box 16 of the W-3 Statement	v .	

^{*}Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment).