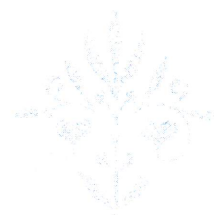


MAIDENCREEK TOWNSHIP BOARD OF SUPERVISORS



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 26, 2012

Dear Sir,

Enclosed is the audit of the 2011 financial records of the Township of Maiden creek. If you have any questions, please call me at (610)926-4920.

Sincerely,

Diane Hollenbach

Manager

Maidencreek Township

CC: Board of Supervisors
Maidencreek Township Auditor

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 8, 2012

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, 2011, and have issued our report thereon dated March 8, 2012. 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 May 24, 2011. 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 2011. 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.

Accounting estimates are an integral part of the Form DCED-CLGS-30 prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

The Form DCED-CLGS-30 disclosures are neutral, consistent and clear.

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 Form DCED-CLGS-30 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 Form DCED-CLGS-30 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 8, 2012.

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 DCED-CLGS-30 or a determination of the type of auditor's opinion that may be expressed on the Form DCED-CLGS-30, 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
Board of Supervisors

P.O. Box 319
BLANDON, PA 19510



PHONE (610) 926-4920
FAX (610) 926-6314

March 8, 2012

Kosmerl & Co., P.C
845 North Park Road
Wyomissing, PA 19610-1342

We are providing this letter in connection with your audit of the Commonwealth of Pennsylvania Audit and Financial Report Form DCED-CLGS-30 (the report) of Maiden Creek Township (the Township) as of December 31, 2011 for the purpose of expressing an opinion as to whether the Form DCED-CLGS-30 presents fairly, in all material respects, the assets, liabilities and fund balances, and revenues and expenditures, of Maiden Creek Township on the cash basis of accounting as included in the Pennsylvania Form DCED. We confirm that we are responsible for the fair presentation in the Form DCED-CLGS-30 of the assets, liabilities and fund balances, and revenues and expenditures in conformity with the cash basis of accounting. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. The Form DCED-CLGS-30 referred to above is fairly presented on the cash basis of accounting and includes all funds and account groups required that are to be included in the Pennsylvania Form DCED-CLGS-30 for the Maiden Creek Township except for the General Fixed Assets Account Group.
2. We have made available to you all –
 - a. Financial records and related data.
 - b. Minutes of the meetings of the Board of Supervisors or summaries of actions of recent meetings for which minutes have not yet been prepared.


3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. We have no knowledge of any fraud or suspected fraud affecting the Township involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others that could have a material effect on the Form DCED-CLGS-30.
5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting the Township received in communications from employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators, or others.
7. There are no material transactions that have not been properly recorded in the accounting records underlying the Form DCED-CLGS-30.
8. We believe the effects of the uncorrected Form DCED-CLGS-30 misstatements summarized in the attached schedule (if applicable) are immaterial, both individually and in the aggregate, to the Form DCED-CLGS-30 taken as a whole.
9. We are in agreement with the adjusting journal entries you have recommended.
10. The Township did not have large dollar amount payables that would normally have been paid but were unpaid at year end.
11. The Township has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
12. The following, if any, have been properly recorded or disclosed in the Form DCED-CLGS-30:
 - a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which the Township is contingently liable.

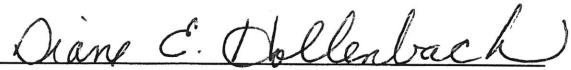
- c. All accounting estimates that could be material to the Form DCED-CLGS-30, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
13. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the Form DCED-CLGS-30. We understand that *near term* means the period within one year of the date of the Form DCED-CLGS-30. In addition, we have no knowledge of concentrations existing at the date of the Form DCED-CLGS-30 that make the Township vulnerable to the risk of severe impact that have not been properly disclosed in the Form DCED-CLGS-30. We understand that *concentrations* include individual group concentrations of contributors, grantors, clients, customers, suppliers, lenders, products, services, fund-raising events, sources of labor or materials, licenses or other rights, or operating areas or markets. We further understand that *severe impact* means a significant financially disruptive effect on the normal functioning of the organization.
14. We are responsible for the Township's compliance with laws, regulations, and provisions of contracts and grant agreements applicable to it; and we have identified, and disclosed to you, all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of DCED-CLGS-30 amounts or other financial data significant to the audit objectives..
15. There are no –
 - a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting and amending budgets), terms of contractual agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the DCED-CLGS-30 or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No 5, *Accounting for Contingencies*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d. Reservations or designation of fund equity that were not properly authorized and approved.

16. The Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except those that have been made known to you.
17. The Township has complied with all aspects of contractual agreements that would have a material effect on the Form DCED-CLGS-30 in the event of noncompliance.
18. As part of your audit, you assisted with the preparation of the Form DCED-CLGS-30. We have designated a competent employee to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for the Form DCED-CLGS-30.
19. The Form DCED-CLGS-30 includes all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations. During the year December 31, 2011 the Township had no component units and the Township was not a component unit of another governmental entity.
20. The Form DCED-CLGS-30 properly classifies all funds and activities.
21. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to Form DCED-CLGS-30 users.
22. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.
23. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
24. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
25. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
26. Special and extraordinary items are appropriately classified and reported.
27. Deposits are properly classified as to risk.
28. Capital assets, including infrastructure assets, are not capitalized.

29. We have appropriately disclosed the Township's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.
30. We have evaluated the Township's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the Form DCED-CLGS-30.
31. As at December 31, 2011 the Township had construction commitments of approximately \$ 181,000 related to the Community Park Restrooms Project
32. In regards to other non-attest services performed by you, we have:
 - a. Made all management decisions and performed all management functions,
 - b. Designated an individual with suitable skill, knowledge, or experience to oversee the services,
 - c. Evaluated the adequacy and results of the services performed,
 - d. Accepted responsibility for the results of the services, and
 - e. Established and maintained internal controls, including monitoring ongoing activities.

To the best of our knowledge and belief, no events have occurred subsequent to December 31, 2011 and through the date of this letter that would require adjustment to or disclosure in the aforementioned Form DCED-CLGS-30.

Signed: 
Title: Chairperson

Signed: 
Title: Township Manager

ORLANDO LAW OFFICES

A Professional Corporation

Fax: (610) 370-1527
www.orlandolawoffices.com

2901 St. Lawrence Avenue, Suite 202
Reading, PA 19606

300 E. Philadelphia Avenue
Boyertown, PA 19512
(610) 367-7443

(610) 779-3830

March 8, 2012

Kosmerl & Company, P.C.
535 N. 5th Street
Reading, PA 19601

Re: Maiden creek Township

Dear Sir or Madam:

This responds to your letter forwarded by facsimile on March 5, 2012, regarding the Township.

I. Pending or Threatened Litigation.

The only litigation in which Maiden creek Township was involved in was litigation initiated by Maiden creek Township to clear up ownership claims of a certain street dedicated and used by the public called "Ingot Drive." There is one such matter:

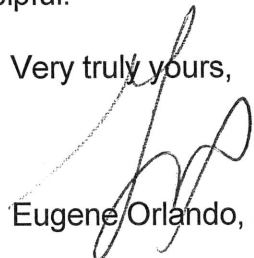
a. Township of Maiden creek v. Tigh Holdings, Inc., Berks County Docket No. 09-5905. This matter has resulted in a Final Order in favor of the Township and does not involve any liability, claims or assessments against the Township, nor is it likely to lead to any against the Township.

II. Unasserted Claims and Assessments.

This writer is unaware of any unasserted claims or assessments as defined in your letter.

I hope this information is helpful.

Very truly yours,



Eugene Orlando, Jr.

EO/tmw
cc: Maiden creek Township

MAIDENCREEK TOWNSHIP

DECEMBER 31, 2011

Kosmerl & Company P.C.

A Professional Corporation

Certified Public Accountants

535 North 5th St.

Reading, PA

19601-3005

(610) 372-5815

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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

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, 2011. 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, 2011, 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 8, 2012



BALANCE SHEET

DCED-CLGS-30 (09-09)

MAIDEN CREEK TWP, BERKS County

BALANCE SHEET

December 31, 2011

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Services	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	407,936	254,070					401,290			1,063,296
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		407,936	254,070					401,290			1,063,296
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	1,599									1,599
200-209, 231-239	All Other Current Liabilities							401,290			401,290
230.00	Due To Other Funds	2,775									2,775

MAIDENCREEK TWP, BERKS County
BALANCE SHEET
 December 31, 2011

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		4,374						401,290			405,664
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	403,562	254,070								657,632
291-299	Other Equity										
Total Fund and Account Group Equity		403,562	254,070								657,632
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,063,296

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MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

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	414,208	113,535					527,743
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	129,660						129,660
310.20	Earned Income Taxes / Wage Taxes	1,106,887						1,106,887
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	108,589						108,589
310.60	Amusement / Admission Taxes	9,799						9,799
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		1,769,143	113,535					1,882,678

Licenses and Permits								
320-322	All Other Licenses and Permits	92,164						92,164
321.80	Cable Television Franchise Fees	81,824						81,824
Total Licenses and Permits		173,988						173,988

Fines and Forfeits								
330-332	Fines and Forfeits	33,915						33,915
Total Fines and Forfeits		33,915						33,915

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MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

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	5,614	1,890					7,504
342.00	Rents and Royalties	31,909	200					32,109
Total Interest, Rents and Royalties		37,523	2,090					39,613

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	26,829						26,829
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	2,371						2,371
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		184,173					184,173
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	33,579						33,579
355.07	Foreign Fire Insurance Tax Distribution	69,116						69,116
355.08	Local Share Assessment/Gaming Proceeds							

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MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

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

State								
355.00	All Other State Shared Revenues and Entitlements	105,413						105,413
356.00	State Payments in Lieu of Taxes							
Total State		237,308	184,173					421,481

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	426						426
362.00	Public Safety	273						273
363.20	Parking							
363.00	All Other Charges for Highway & Streets 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		12,966					12,966
368.00	Airports							

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

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	8,010						8,010
Total Charges for Service		8,709	12,966					21,675

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	25,020	2,845					27,865
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		25,020	2,845					27,865

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, 2011

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

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources								

TOTAL REVENUES

2,285,606	315,609						2,601,215
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	92,407	2,963					95,370
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	4,000						4,000
403.00	Tax Collection	6,791	122					6,913
404.00	Solicitor / Legal Services	13,210						13,210
405.00	Secretary / Clerk	25,920						25,920
406.00	Other General Government Administration	188						188
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	30,434	9,473					39,907
409.00	General Government Buildings and Plant	23,021						23,021
Total General Government		195,971	12,558					208,529

Public Safety

410.00	Police	909,073						909,073
411.00	Fire	213,771						213,771
412.00	Ambulance / Rescue	44,000						44,000
413.00	UCC and Code Enforcement	99,429						99,429
414.00	Planning and Zoning	4,200						4,200
415.00	Emergency Management and Communications	15,770						15,770

MAIDEN CREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

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							
416.00	Militia and Armories						
417.00	Examination of Licensed Occupations						
418.00	Public Scales (weights and measures)						
419.00	Other Public Safety	436					436
Total Public Safety		1,286,679					1,286,679

Health and Human Services							
420.00-425.00	Health and Human Services						
Total Health and Human Services							

Public Works - Sanitation							
426.00	Recycling Collection and Disposal	138,175					138,175
427.00	Solid Waste Collection and Disposal (garbage)	9,249	1,743				10,992
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection						
Total Public Works - Sanitation		147,424	1,743				149,167

Public Works - Highways and Streets							
430.00	General Services - Administration	35,872					35,872
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance - Snow Removal	16,582	131,409				147,991
433.00	Traffic Control Devices	12,518	9,728				22,246
434.00	Street Lighting	57,683	52,376				110,059
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains	288					288

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

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							
437.00	Repairs of Tools and Machinery	33,736	3,249				36,985
438.00	Maintenance and Repairs of Roads and Bridges	94,160					94,160
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		250,839	196,762				447,601

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	958					958
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		958					958

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks		111,549				111,549
455.00	Shade Trees						
456.00	Libraries						

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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							
457.00	Civil and Military Celebrations						
458.00	Senior Citizens' Centers						
459.00	All Other Culture and Recreation		14,122				14,122
Total Culture and Recreation			125,671				125,671

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

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 and Withholding Items							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	25,786					25,786
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions	54,162					54,162
484.00	Worker Compensation Insurance	36,820					36,820

**MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2011

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

487.00	Other Group Insurance Benefits	8,018						8,018
Total Employer Paid Benefits and Withholding Items		124,786						124,786

Insurance

486.00	Insurance, Casualty, and Surety	143,491						143,491
Total Insurance		143,491						143,491

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		2,150,148	336,734					2,486,882
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		135,458	-21,125					114,333
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