

# MAIDENCREEK TOWNSHIP BOARD OF SUPERVISORS



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1 QUARRY ROAD \* P.O. BOX 319 \* BLANDON, PA 19510  
[www.maidencreek.net](http://www.maidencreek.net)

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

March 31, 2016

Dear Sir,

Enclosed is the audit of the 2015 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

# ORLANDO LAW OFFICES

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March 10, 2016

Kosmerl & Company, P.C.  
535 N. 5<sup>th</sup> Street  
Reading, PA 19601

Re: Maiden creek Township

Dear Sir or Madam:

This responds to your letter forwarded by facsimile on March 6, 2016, regarding Maiden creek Township regarding 2015 calendar year.

**I. Pending or Threatened Litigation.**

Maiden Creek Associates, L.P. and Board of Supervisors of Maiden creek Township v. US Dept. of Transportation, et al, USDC, EDPA Docket No. 15-cv-242-LS. The Township is joined as a Plaintiff in federal litigation concerning a proposed state highway improvement project. The relief sought is not monetary but rather injunctive relief to prevent PennDOT from proceeding with the proposed improvement. The Complaint was dismissed on August 20, 2015, but the Township filed an Appeal on September 11, 2015, and the matter is before the U.S. Court of Appeals Third Circuit. Argument is scheduled for April 6, 2016.

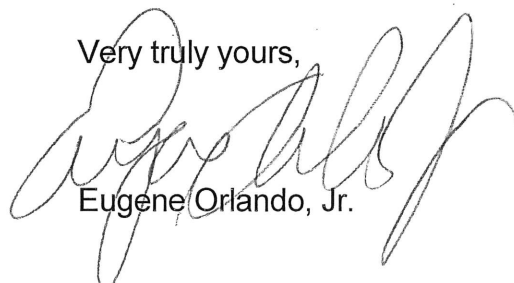
**II. Unasserted Claims and Assessments.**

New Enterprises Stone & Lime Co., Inc. d/b/a Burkholder Paving – 2015 Road Work Project. New Enterprises was the successful bidder for road reconstruction work in 2015. At the conclusion of the project, all work was done successfully. The Township was billed 2x the contract award amount. Through extensive negotiations, the contract dispute was settled by a signed Settlement Agreement containing a release of all further claims.

I am unaware of any other unasserted claims and assessments.

I hope this information is helpful.

Very truly yours,



Eugene Orlando, Jr.

EO/tmw  
cc: Maiden creek Township

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PA INSTITUTE OF CPA'S

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

March 10, 2016

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, 2015, and have issued our report thereon dated March 10, 2016. 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 April 9, 2015. 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. The Township presents its financial statements in compliance with the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania on the cash basis of accounting. The Township does not present the General Fixed Assets Account Group which is prescribed by the above referenced accounting practices. No new accounting policies were adopted and the application of existing policies was not changed during the year ending 2014. 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 Form DCED-CLGS-30 in the proper period.

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.

The Board of Supervisors  
Maidencreek Township  
March 10, 2016  
Page 2

***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 10, 2016.

***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.*

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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 10, 2016

Kosmerl & Co., P.C  
535 North 5<sup>th</sup> Street  
Reading, PA 19601-3005

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 Maidencreek Township (the Township) as of December 31, 2015 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 Maidencreek Township in compliance with the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania 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 as of March 10, 2016, the following representations made to you during your audit.

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 9, 2015, including our responsibility for the preparation and fair presentation of the form DCED-CLGS-30 in accordance with the applicable criteria.
- The financial statements referred to above are fairly presented in compliance with the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania and include all properly classified funds and other financial information of the primary government and all component units required by the Department of Community and Economic Development of the Commonwealth of Pennsylvania except for the exclusion of the General Fixed Assets Account Group.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates are reasonable.
- Related party relationships and transactions, including revenue, expenditure/expense, loans, transfers, leading arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in compliance with the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.
- All events subsequent to the date of the financial statements and for which the Department of Community and Economic Development of the Commonwealth of Pennsylvania requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to December 31, 2015 and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 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.
- We are in agreement with the adjusting journal entries you have recommended.
- The Township did not have large dollar amount payables that would normally have been paid but were unpaid at year end.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the Department of Community and Economic Development of the Commonwealth of Pennsylvania.
- Guarantees whether written or oral, under which the Township is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

- Additional information that you have requested from us for the purpose of the audit.
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- Minutes of the meetings of Maiden creek Township or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government-specific**

- We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- The Township has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities or equity.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; 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 financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the Form DCED-CLGS-30 or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of Form DCED-CLGS-30 amounts or other financial data significant to the audit objectives.
- We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the Form DCED-CLGS-30 or other financial data significant to the audit objectives.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- As part of your audit, you assisted with preparation of the Form DCED-CLGS-30. We have designated an individual with suitable skill, knowledge, or experience 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.
- 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.
- The Township has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

- 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. in compliance with the accounting practices prescribed by Department of Community and Economic Development of the Commonwealth of Pennsylvania and the Government Accounting Standards Board. During the year ended December 31, 2015, the Township had no component units and the Township was not a component unit of another governmental entity.
- The Form DCED-CLGS-30 properly classifies all funds and activities in accordance with the Department of Community and Economic Development of the Commonwealth of Pennsylvania.
- Components of net assets (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- Expenses have been appropriately classified in or allocated to functions and programs in the Form DCED-CLGS-30 and allocations have been made on a reasonable basis.
- Revenues are appropriately classified in the Form DCED-CLGS-30.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- Capital assets, including infrastructure assets, are not capitalized.
- 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.
- We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- As of December 31, 2015 and to the date of this letter, the Township had no construction commitments or any other pending unfulfilled commitments.

- In regards to other non-attest services performed by you, we have:
  - Made all management decisions and performed all management functions,
  - Designated an individual with suitable skill, knowledge, or experience to oversee the services,
  - Evaluated the adequacy and results of the services performed,
  - Accepted responsibility for the results of the services, and

To the best of our knowledge and belief, no events have occurred subsequent to December 31, 2015 and through the date of this letter that would require adjustment to or disclosure in the aforementioned DCED-CLGS-30.

Signed:  \_\_\_\_\_

Title: Chairperson

Signed: Diane Dollenbach

Title: Township Manager

**MAIDENCREEK TOWNSHIP**

**DECEMBER 31, 2015**

# Kosmerl & Company P.C.

A Professional Corporation

*Certified Public Accountants*

535 North 5th St.

Reading, PA

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

MEMBERS  
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## 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, which collectively comprise the financial statements as shown in the DCED prescribed form.

### Management's Responsibility for the DCED-CLGS-30 (Financial Statement)

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania. The Township's policy is to prepare the Form DCED-CLGS-30 on the cash basis of accounting. Consequently revenues and the related assets are recognized when received rather than when earned and expenditures or expenses are recognized when paid rather than when a liability is incurred. Management is responsible for determining that the cash basis of accounting is an acceptable basis for the preparation of the Form DCED-CLGS-30 in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described above, the financial statements are prepared by Maidencreek Township on the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania. The effects on the financial statements of the variances between the regulatory basis of accounting described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Maidencreek Township, as of December 31, 2015, or the results of its operations for the year then ended.

**Basis for Qualified Opinion on Regulatory Basis of Accounting**

The financial statements referred to above do not include the General Fixed Assets Account Group which should be included to comply with the requirements of the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

**Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion on Regulatory Basis of Accounting, the financial statements referred to in the first paragraph present fairly, in all material respects the assets, liabilities and fund equity of Maidencreek Township as of December 31, 2015, and its revenue collected and expenditures, or expenses paid for the year then ended, on the basis of the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

*Kosmerl & Company, P.C.*

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KOSMERL & COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

March 10, 2016



MAIDENCREEK TWP, BERKS County

BALANCE SHEET

December 31, 2015

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									207,304	207,304
240-259	Current Portion of Long-Term Debt and Other Credits									54,773	54,773
<b>Total Liabilities and Other Credits</b>		913						128,401		262,077	391,391
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	726,814	94,241								821,055
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		726,814	94,241								821,055
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>										1,212,446	

**MAIDENCREEK TWP, BERKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2015

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

**REVENUES**

Taxes								
301.00	Real Estate Taxes	645,394	186,876					832,270
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	136,258						136,258
310.20	Earned Income Taxes / Wage Taxes	1,158,132						1,158,132
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	151,147						151,147
310.60	Amusement / Admission Taxes	10,539						10,539
310.70	Mechanical Device Taxes							
310.80	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
<b>Total Taxes</b>		<b>2,101,470</b>	<b>186,876</b>					<b>2,288,346</b>

Licenses and Permits								
320-322	All Other Licenses and Permits	71,961						71,961
321.80	Cable Television Franchise Fees	95,504						95,504
<b>Total Licenses and Permits</b>		<b>167,465</b>						<b>167,465</b>

Fines and Forfeits								
330-332	Fines and Forfeits	18,828						18,828
<b>Total Fines and Forfeits</b>		<b>18,828</b>						<b>18,828</b>

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

December 31, 2015

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	4,651	451					5,102
342.00	Rents and Royalties	31,139	1,750					32,889
<b>Total Interest, Rents and Royalties</b>		<b>35,790</b>	<b>2,201</b>					<b>37,991</b>

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							
<b>Total Federal</b>								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	18,441						18,441
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	2,639						2,639
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		254,407					254,407
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	23,525						23,525
355.07	Foreign Fire Insurance Tax Distribution	59,912						59,912
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

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

December 31, 2015

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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	67,046						67,046
<b>Total State</b>		171,563	254,407					425,970

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	656						656
362.00	Public Safety	75						75
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation		9,391					9,391
368.00	Airports							



**MAIDENCREEK TWP, BERKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Funds)	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							
<b>Total Charges for Service</b>		731	9,391					10,122

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

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, 2015

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

**REVENUES**

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	157,625					157,625
<b>Total Other Financing Sources</b>		157,625					157,625
<b>TOTAL REVENUES</b>		2,653,472	452,975				3,106,447

**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	129,573	12,595				142,168
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	4,900					4,900
403.00	Tax Collection	8,764					8,764
404.00	Solicitor / Legal Services	31,069					31,069
405.00	Secretary / Clerk	34,044					34,044
406.00	Other General Government Administration	196					196
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	62,059					62,059
409.00	General Government Buildings and Plant	26,984					26,984
<b>Total General Government</b>		297,589	12,595				310,184

Public Safety							
410.00	Police	1,142,490					1,142,490
411.00	Fire	59,912	16,959				76,871
412.00	Ambulance / Rescue	2,000					2,000
413.00	UCC and Code Enforcement	88,342					88,342



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

December 31, 2015

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

**EXPENDITURES**

Public Safety								
414.00	Planning and Zoning	4,362						4,362
415.00	Emergency Management and Communications	7,268	16,519					23,787
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		<b>1,304,374</b>	<b>33,478</b>					<b>1,337,852</b>

Health and Human Services								
420.00-425.00	Health and Human Services	1,000						1,000
<b>Total Health and Human Services</b>		<b>1,000</b>						<b>1,000</b>

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	108,917						108,917
427.00	Solid Waste Collection and Disposal (garbage)	4,492						4,492
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		<b>113,409</b>						<b>113,409</b>

Public Works - Highways and Streets								
430.00	General Services - Administration	46,926	69,966					116,892
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal	22,634	52,365					74,999
433.00	Traffic Control Devices	9,604						9,604
434.00	Street Lighting	81,267						81,267

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

December 31, 2015

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

**EXPENDITURES**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	21,815						21,815
437.00	Repairs of Tools and Machinery	47,124	10,957					58,081
438.00	Maintenance and Repairs of Roads and Bridges	254,148						254,148
439.00	Highway Construction and Rebuilding Projects		200,000					200,000
<b>Total Public Works - Highways and Streets</b>		<b>483,518</b>	<b>333,288</b>					<b>816,806</b>

<b>Other Public Works Enterprises</b>								
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							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration		27,535					27,535
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	85,615	1,739					87,354

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

December 31, 2015

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

**EXPENDITURES**

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	9,500	8,617					18,117
<b>Total Culture and Recreation</b>		95,115	37,891					133,006

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	291						291
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>		291						291

Debt Service								
471.00	Debt Principal (short-term and long-term)	62,257						62,257
472.00	Debt Interest (short-term and long-term)	7,742						7,742
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		69,999						69,999

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	38,190						38,190
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	34,030						34,030

**MAIDEN CREEK TWP, BERKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2015

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

**EXPENDITURES**

**Employer Paid Benefits and Withholding Items**

484.00	Worker Compensation Insurance	37,518	18,707					56,225
487.00	Other Group Insurance Benefits	925						925
<b>Total Employer Paid Benefits and Withholding Items</b>		110,663	18,707					129,370

**Insurance**

486.00	Insurance, Casualty, and Surety	175,812	6,386					182,198
<b>Total Insurance</b>		175,812	6,386					182,198

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

**Other Financing Uses**

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

**TOTAL EXPENDITURES**

2,651,770	442,345							3,094,115
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**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

1,702	10,630							12,332
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MAIDENCREEK TWP

December 31, 2015

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

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

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
Susquehanna Commercial Finance	Capital Leases	2013	2018	120,535	98,447		23,054		75,393		75,393
Susquehanna Commercial Finance	Capital Leases	2014	2019	79,250	79,250		14,534		64,716		64,716
County Radio	Note	2014	2017	62,182	46,637		15,545		31,092		31,092
Commonwealth of PA/PA Emergency Management Agency	Note	2014	2024	100,000	100,000		9,124		90,876		90,876
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	262,077
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	262,077

**MAIDENCREEK TWP, BERKS County**  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2015

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government		43,424	43,424
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		200,000	200,000
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>243,424</b>	<b>243,424</b>

**EMPLOYEE COMPENSATION**

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

413,566