# Maidencreek Yourships Govern of Supervisor

P.O. Box 319 BLANDON, PA 19510



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

March 10, 2017

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, 2016 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, 2017, 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 22, 2016, including our responsibility for the preparation and fair presentation of the form DCED-CLGS-30 in accordance with the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.
- 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.

#### Page 2

- 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, 2016 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.

#### Page 3

- o Additional information that you have requested from us for the purpose of the audit.
- O Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- o Minutes of the meetings of Maidencreek 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:
  - o Management,
  - o Employees who have significant roles in internal control, or
  - o 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 acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. 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 except as made known to you.
- 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, 2016, 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 and intangible 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, 2016 and to the date of this letter, the Township had no construction commitments or any other pending unfulfilled commitments.

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- In regards to other non-attest services performed by you, we have:
  - o Made all management decisions and performed all management functions,
  - O 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, 2016 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 Hollenback

Title: Township Manager

Kosmerl Company P.C.

A Professional Corporation

Certified Public Accountants

MEMBERS 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 27, 2017

To the Board of Supervisors Maidencreek Township

Dear Board Members:

Part of Kosmerl & Company's on going relationship with the board at the year end audit and also throughout the year, we will make suggestions to enhance the townships operations.

The Second Class Township Code at Section 702 requires that the township treasurer be bonded for an amount based on the estimated highest amount of available funds at any time during the year.

Currently, the Secretary/Treasurer is covered by a surety bond issued by the Ohio Casualty Insurance Company in the amount of \$500,000.

We suggest that consideration be given to having all office personnel and all other township staff that could have access to township assets be bonded for an amount appropriate to the circumstances. The Township's insurance provider will be able to offer suggestion as based on their overall experience.

Respectfully yours,

JOHN C. KOSMERŁ

CERTIFIED PUBLIC ACCOUNTANT

KOSMERL & COMPANY, P.C.

JCK/nw



Kosmerl Company P.C.

A Professional Corporation

Certified Public Accountants

MEMBERS
PA INSTITUTE OF CPA'S

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

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

March 27, 2017

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, 2016, and have issued our report thereon dated March 27, 2017. 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 22, 2016. 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 2016. 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 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 27, 2017.

#### 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

#### 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 27, 2017

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

Re:

Maidencreek Township

Dear Sir or Madam:

This responds to your letter forwarded by facsimile on March 21, 2017, regarding Maidencreek Township regarding 2016 calendar year.

#### I. Pending or Threatened Litigation.

Maiden Creek Associates, L.P. and Board of Supervisors of Maidencreek Township v. US Dept. of Transportation, et al, USDC, EDPA Docket No. 15-cv-242-LS. The Township 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. After Argument, the Court of Appeals upheld dismissal of the Township's complaint. The matter is closed.

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 against the Township. Although other parties signed the Agreement in 2015, the Township did not sign until 2016, and thus I report it here. The settlement favored the Township and the matter is now closed.

#### II. Unasserted Claims and Assessments.

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: Maidencreek Township

#### MAIDENCREEK TOWNSHIP

**DECEMBER 31, 2016** 

A Professional Corporation

MEMBERS PA INSTITUTE OF CPA'S 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

#### 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, 2016, 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 then when earned and expenditures or expenses are recognized when paid rather then 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.

Board of Supervisors Maidencreek Township Page 2

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, 2016, 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, 2016, 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.

KOSMERL & COMPANY, P.C. CERTIFIED PUBLIC ACCOUNTANTS



## BALANCE SHEET

DCED-CLGS-30 (09-09)

# MAIDENCREEK TWP, BERKS County BALANCE SHEET

December 31, 2016

|                     |  |   |  | De              | cember 31, 20                         | 16               | · · ·    |                     |                         | ·   |                    |
|---------------------|--|---|--|-----------------|---------------------------------------|------------------|----------|---------------------|-------------------------|---|--------------------|
|                     |  | · . · . · . · . · . · · · · · · · · · · | Governmen  | tal Funds       | ation of activities are secured deci- | Proprieta        | ry Funds | Fid. Fund           | Account                 | Groups  | Total              |
|                     |  |   | Sicoladi<br>Revanua<br>Indiciali<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi<br>Picioladi | 1100m           | eas Surik                             | (=(1,1));<br>(4) | indiger  | Trustand<br>Aventoy | Central<br>Fixed Assets | Control  <br>  Control Control<br>  Telephone | ·Consciedur<br>Ön) |
|                     | Assets and Other Debits                      |   |  | <b>"我有</b> 我们"。 |                                       |                  |          | 1                   |                         |   | 943,78             |
| 100-120             | Cash and Investments                         | 663,066                                 | 202,857  |                 |                                       |                  |          | 77,863              |                         |   | 543,70             |
| 140-144             | Tax Receivable                               |   |  |                 |                                       |                  |          |                     |                         |   |                    |
| 121-129,<br>145-149 | Accounts Receivable (excluding taxes)        |   |  |                 |                                       |                  |          |                     |                         |   |                    |
| 130.00              | Due From Other Funds                         | 1,245                                   |  |                 |                                       |                  |          |                     |                         |   | 1,24               |
| 131-139,<br>150-159 | Other Current Assets                         |   |  |                 |                                       |                  |          |                     | •                       |   |                    |
|                     | Fixed Assets                                 |   |  |                 |                                       |                  |          |                     |                         |   |                    |
|                     | Other Debits                                 |   |  |                 |                                       |                  |          |                     |                         | 197,210                                       | 197,21             |
|                     | al Assers and Other Debits                   | 664,311                                 | 202,857  |                 |                                       |                  |          | 77,863              |                         | 197,210                                       | 1,142,24           |
|                     |  |   |  |                 | i<br>gasa                             |                  |          |                     |                         |   |                    |
| Li                  | abilities and Other Credits                  |   |  |                 |                                       |                  |          |                     |                         |   |                    |
| 210-229             | Payroll Taxes and Other Payroll Withholdings | 353                                     |  |                 |                                       | · ·              |          |                     |                         |   | 38                 |
| 200-209,<br>231-239 | All Other Current Liabilities                |   |  |                 |                                       | • •              | y        | 77,863              |                         |   | 77,80              |
|                     | Due To Other Funds                           | 2,781                                   |  |                 |                                       |                  | ,        |                     |                         |   | 2,78               |

## MAIDENCREEK TWP, BERKS, County BALANCE SHEET

December 31, 2016

|   |   |                               | Governmen                                    | ntal Funds           | Migra Fall I ( )<br>Sincere en en en entre | Proprieta                                    | ry Funds                              | Fid. Fund | Account                | Groups                     | Total  |
|---|---|-------------------------------|--|----------------------|--|--|---------------------------------------|-----------|------------------------|----------------------------|--|
|   |   | Garera<br>Timo                | Secreti<br>Augustus<br>(((Gebeles<br>States) | % [2]()<br>'3[0]0 H5 |  | - 1=1 (1 (1) (1) (1) (1) (1) (1) (1) (1) (1) | Menifi<br>Sanisi                      | TOTAL DEL | Gentral<br>Tres Action | corpul<br>Cope Ami<br>Pope | Mamorandum<br>only   |
| Lia                                     | abilities and Other Credits                         | SAMUS CONTROL OF STREET       |  |                      |  |  |                                       |           |                        |                            |  |
| 260-269                                 | Long-Term-Liabilities                               | na namaka saka in             |  |                      |  |  |                                       |           |                        | 131,213                    | 131,213  |
| 240-259                                 | Current Portion of Long-Term Debt and Other Credits |                               | per V mark and global                        |                      | يبير                                       | K Barana Aran                                |                                       |           |                        | 65,997                     | 65,997   |
| 110)E                                   | Labilities and other Gradis                         | 3,134                         |  |                      |  |  |                                       | 77,863    |                        | 197,210                    | 278,207  |
| 4 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( |   |                               |  |                      |  |  |                                       |           |                        |                            |  |
| Fun                                     | d and Account Group Equity                          |                               | an englade                                   |                      |  |  |                                       | W 7 7 W   |                        | 2 - 0                      |  |
| 281-284                                 | Contributed Capital                                 | edge 4 - toray consistency to |  | e<br>Line Common     |  |  |                                       |           |                        |                            |  |
| 290.00                                  | Investment in General Fixed Assets                  | A SECTION                     |  |                      | - 31,81                                    |  |                                       | 1         |                        |                            | in the second se |
| 270-289                                 | Fund Balance / Retained Earnings on 12/31           |                               | 202,857                                      |                      | and the second                             |  | , , , , , , , , , , , , , , , , , , , |           |                        |                            | 864,034  |
| 291-299                                 | Other Equity  |                               |  | english or a second  |  | •  |                                       | i         |                        |                            | 2.1  |
| Tol                                     | al Fund and Arcount Group<br>Foulty                 | 661,177                       | 202,857                                      |                      | e e egileer,                               |  |                                       |           |                        |                            | 864,034  |

1,142,241

**Governmental Funds** 

December 31, 2016

Fiduciary Fund

THE PARTY IN

Proprietary Funds

Total

- Memorandim

|              |  | ethbrasaure  |  |  | The second second  | r                          | Sune<br>A Luces | - 150 (5)<br>- 150 (5) | (°i))<br>C4 (°i)                        |
|--------------|--|--|--|--|--|----------------------------|-----------------|------------------------|---|
|              | REVENUES   | etil oppdesse partitioners, telespoolers partitis absorbe  | Control of the Contro |  |  |                            |                 |                        |   |
| , is so with | Taxes  |  | and red to a religion  |  |  |                            | 1               |                        |   |
| 301.00       | Real Estate Taxes  | 646,033  | 187,924  | ago progênsión a parcesso<br>a   | e de la constante de la companya de la constante de la constan |                            |                 | the set of the second  | 833,95                                  |
| 305.00       | Occupation Taxes (levied under municipal code)   | The Committee of the Co | and the same of th | continue and   | See devar Asserves will be a   | nations strong at a        |                 |                        |   |
| 308.00       | Residence Taxes (levied by cities of the 3rd Class)  | ero on the second of the secon | and the second s |  |  | 8 10 10er -                |                 |                        |   |
| 309.00       | Regional Asset District Sales Tax (Allegheny County municipalities only)   |  |  |  |  |                            |                 |                        |   |
| 310.00       | Per Capita Taxes   |  |  |  |  |                            | , ,             |                        |   |
| 310.10       | Real Estate Transfer Taxes   | 171,160  |  |  | 1  |                            |                 |                        | 171,16                                  |
| 310.20       | Earned Income Taxes / Wage Taxes   | 1,304,176  |  |  |  |                            |                 | er y                   | 1,304,17                                |
| 310.30       | Business Gross Receipts Taxes  |  |  |  |  |                            |                 |                        |   |
| 310.40       | Occupation Taxes (levied under Act 511)  |  |  |  |  |                            |                 |                        |   |
| 310.50       | Local Services Tax **  | 168,841  |  |  |  |                            |                 |                        | 168,84                                  |
| 310.60       | Amusement / Admission Taxes  | 10,569   | to the state of th |  |  |                            |                 |                        | 10,56                                   |
| 310.70       | Mechanical Device Taxes  | And the second second  |  | ****   |  |                            |                 |                        |   |
| 310.90       | Other Local Tax Enabling Act / Act 511 / Taxes   |  |  |  |  |                            |                 |                        |   |
| 44.22        | Other:   |  |  |  |  |                            |                 |                        |   |
|              | ionieres :   | 2,300,779  | 187,924  |  |  |                            |                 |                        | 2,488,70                                |
|              | The extraction of the second s |  |  |  |  |                            |                 |                        |   |
| 14.36.62 ·   | Licenses and Permits   | energia de la composición del composición de la composición del composición de la co | a agains a said a an ann an agailt a ag  |  |  |                            |                 |                        |   |
| 320-322      | All Other Licenses and Permits   | 62,659   |  |  |  |                            |                 |                        | 62,68                                   |
| 321.80       | Cable Television Franchise Fees  | 96,312   |  |  |  |                            |                 |                        | 96,3                                    |
|              | Topical and the second  | 158,971  | por reactive time, prompted in the con-  | i produkti ka  |  |                            |                 |                        | 158,9                                   |
|              |  | the second of th | and a fee  | per per a programme.   | t i consist a  |                            |                 | <u>.</u>               | 9. 9. 9                                 |
|              | Fines and Forfeits   |  |  |  |  |                            |                 | * * *                  | } · · · · · · · · · · · · · · · · · · · |
| 330-332      | Fines and Forfeits   | 21,997   | ambigues by the control of   |  | 1.1  |                            |                 |                        | 21,9                                    |
| Sign was     | angelealne endadorelle.  | 21,997   | and the state of the   | Maria de la Compania |  | a feeder of the control of |                 |                        | 21,99                                   |

#### MAIDENCREEK TWP, BERKS County

**Governmental Funds** 

## STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Fiduciary Fund

Total

Proprietary Funds

|                   |   | edicinal and                                 | Reveniue<br>Graficularia<br>Sizio Laure  | ्रतात्रीयः<br>चित्रविद्यम्   | ·ansaye:  | <u> </u>   |  | NEURA<br>NEURA   | Memorandum<br>Pub  |
|-------------------|---|--|--|--|---|--|--|--|--|
|                   |   |  | Fight  | t je karit. Marillon, 1844   |   |  |  |  | Sept 2 in Company of the Company of  |
|                   | REVENUES  | and the                                      |  |  |   |  |  |  |  |
|                   | Interest, Rents and Royalties                                     | ·  | ·  |  | <u> </u>  | T I  | 4<br>  |  | 4,698  |
| 341.00            | Interest Earnings   | 3,661  | 1,037  |  | i   | 1  |  |  | 32,869   |
| 342.00            | Rents and Royalties   | 31,194                                       | 1,675  |  |   |  |  |  |  |
|                   | iotal interest. Rems and Royalties                                | 34,855                                       | 2,712  |  |   |  |  | 10.00  | 37,567   |
|                   | Federal   |  |  |  |   | * * * * *  |  |  | -  |
| 351.03            | Highways and Streets  |  |  | *  |   |  |  |  |  |
|                   | Community Development   |  |  |  |   |  |  |  | , ,  |
|                   | All Other Federal Capital and Operating Grants                    | randoring to the se <sup>e</sup> to 1998 and |  |  |   | 5 52 5845 5 <sup>3</sup> 3 <sup>3</sup>  |  |  |  |
|                   | National Forest   |  |  |  |   | and the state of t | M  |  |  |
| 352.00            | All Other Federal Shared Revenue and Entitlements                 |  | and the second s |  |   |  |  | a constant   |  |
|                   | Federal Payments in Lieu of Taxes                                 |  | e i<br>La esta de la parece per de   |  |   |  | en dia   | Francisco  | La de la companya de   |
|                   | ্ত্র নত জন  |  | * 100 j  |  |   |  |  |  |  |
|                   | State   |  |  |  | 11  |  |  | g Antonio provincia al como al Propincia   | Andrew of the state of the stat |
| 354.03            | Highways and Streets  |  |  | and the second second  | anga pangangan pangangan ang pangangan ang pangangan ang ka | an and the same of | girketika ilai kethagan ka kata  | walan boo yake i resistili shiriya waani dha   | and the state of t |
| 354.09            | Community Development   | Same and the singular                        | and appear to the state of the  | and the state of the state of  | garante ante agadas de proposition de casa.                 | Maria de la compania   | and the state of t | त्र १९ (चेन्स्टर क्रिक्टिस्टर स्ट्राप्टर स्ट्राप्टर स्ट्राप्टर स्ट्राप्टर स्ट्राप्टर स्ट्राप्टर स्ट्राप्टर स्ट   |  |
| 354.15            | Recycling / Act 101   | 20,420                                       | entenana en  | engenisse jannenstere eller in herson e  | and the second second second second second                  | kan kan ay ang arawa at 1979 at 1990 at 1980 at 1980   | Aprilia - Karing para pinggan panggan  | Agracio co sendo segli estre en constituidad.  | 20,420   |
| 354.00            | All Other State Capital and Operating Grants                      | 18,418                                       |  |  |   | 7  |  |  | 18,418   |
| 355.01            | Public Utility Realty Tax (PURTA)                                 | 2,570  |  |  |   |  |  |  | 2,570  |
| 355.02-<br>355.03 | Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback |  | 296,170  | entre est anniver entre y e  |   | and the second   | and the medical company of the improduction  |  | 296,170  |
| 355.04            | Alcoholic Beverage Licenses                                       | Sandra and a second state of                 | nico pagas di santangan serias ang masa sa   | and the about the control of the control of  |   | and produce the second superplant of the second second   | a politica de estado de la compansión de | nga makan isa ing pagamang pangal ang ing paglang an isah ya manakan da  | the second and the second of t |
| 355.05            | General Municipal Pension System State Aid                        | and the second                               |  | and the second s | m v nej dro samer na kare a kulturi                         | and the second s | La tener contra a configuração de la configuração d | et en fan it seasterfelder te wer't eithere wederfalder (#   | gada o salah (ing panasia) at manasi ing panasi kata kata kata masa salah sa   |
| 355.07            | Foreign Fire Insurance Tax Distribution                           | 59,571                                       | and the second second  | sayer and de-  |   | Land of the State of the Control of  |  | and the second s | 59,571   |
| 355.08            | Local Share Assessment/Gaming Proceeds                            |  | 1 3 A  |  |   | · · · · · · · · · · · · · · · · · · ·  |  | La construction and  | ter grand from the grand and the grand from the gra |
| 355.09            | Marcellus Shale Impact Fee Distribution                           | . gazaga 1 cm                                |  |  |   | •  |  |  |  |

## MAIDENCREEK TWP, BERKS County

**REVENUES** 

356.00

355.00

State

រប់ភាទិតខែ 💝 🗓

All Other State Shared Revenues and Entitlements

State Payments in Lieu of Taxes

|                |              | Governmen   | ntal Funds   |            | Proprieta | ary Funds           | Fiduciary Fund | Total          |
|----------------|--------------|---|--|------------|-----------|---------------------|----------------|----------------|
| <b>高温。温泉、蒸</b> | Gandrit Pine |   | er Dani<br>Galari  | aniasonia: | ENGERS    | internal<br>Sapilea | Asens          | kemorandum<br> |
|                |              | 13 (5.16) <u>1.37 (1988) 1378 1485 - 1</u> 58 <u>1941</u> 4 | Reserved Commission (Commission Commission C | 75.7       |           |                     |                |                |
| H              |              |   |  |            |           | je<br>Je            |                |                |
| Ī              | 49,871       |   |  |            |           | 14 A                |                | 49,87          |
| r              | 150,850      | 296,170   |  |            |           |                     |                | 447,02         |

| 87.    | <b>Local Government Units</b>   |                              | i i               |                                       |      |  |
|--------|---|------------------------------|-------------------|---------------------------------------|------|--|
| 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 |                              | •                 | ·                                     | <br> |  |
| 250.00 | Local Governmental Units and Authorities Payments in Lieu of Taxes              |                              |                   | · · · · · · · · · · · · · · · · · · · | <br> |  |
|        | ા તુંકો⊩જુકો Covernmen હોમાંક   | and the second second second | begin to properly | 10.0                                  | <br> |  |

|        | Charges for Service  |   |                                   |  |               |     | т                                       | <u> </u>  |
|--------|--|---|-----------------------------------|--|---------------|-----|---|---|
| 361.00 | General Government   | 269   |                                   |  | anged the man |     |   | 269   |
| 362.00 | Public Safety  | 334   |                                   |  |               |     |   | 334   |
| 363.20 | Parking  |   | garan alighi a talah              | en de mari   |               |     | Sandani ya Maria                        | a company experience emerging                             |
| 363.00 | All Other Charges for Highway & Street Services  |   |                                   |  |               |     | in mountain and some state of the sound | eller in an armen en ander som gestimeter i Seksemi Missi |
| 364.10 | Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.) | e egystamic and the second  | n de de estate dest               |  |               |     |   |   |
| 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  |   | The selection of the selection of |  |               |     |   |   |
| 365.00 | Health   | Aught ou Berginson (to a Teles too pink mount)  |                                   | The second of th |               |     |   |   |
| 366.00 | Human Services   |   |                                   |  |               |     |   |   |
| 367.00 | Culture and Recreation   |   | 2,346                             | 77 1   |               |     |   | 2,346   |
| 368.00 | Airports   | The processor of the control of the | 1                                 |  |               | , I |   | ,   |

#### MAIDENCREEK TWP, BERK'S County

369.00

370.00

372.00

373.00

374.00

375.00

377.00 378.00

379.00

383.00

386.00

387.00

388.00

389.00

391.00

392.00

393.00

394.00

#### STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

|  | 1                                     | Governmenta                 |  |                             | Proprieta                             | ry Funds            | Fiduciary Fund   |   |
|--|---------------------------------------|-----------------------------|--|-----------------------------|---------------------------------------|---------------------|--|---|
|  | en. 3                                 | Special                     | - (9.10)/21<br>- 2/3(1-5)  | · 하다당자()                    | Enterorisa                            | internal<br>Service | T(pair and)<br>(Again)   | Memorandum<br>Only  |
| REVENUES   |                                       |                             |  |                             |                                       |                     |  |   |
| Charges for Service  |                                       | * *                         |  | T                           | <del></del>                           | T                   | 1  | T   |
| Bars and a second of the secon | 100                                   |                             |  |                             |                                       |                     | 1 1 1 1  |   |
| Cemeteries   |                                       |                             |  |                             |                                       |                     |  | X 20 31 1   |
| Electric System  |                                       |                             |  |                             |                                       |                     |  |   |
| Gas System   | A JOS COMPANI                         | 1 496.78                    |  |                             | !                                     |                     |  |   |
| Housing System   |                                       |                             |  |                             |                                       | 1 1                 |  |   |
| Markets  |                                       |                             |  |                             | 1                                     | 1                   |  |   |
| Transit Systems  | graph garden                          |                             |  |                             | 1                                     |                     |  | 1   |
| Water System   |                                       |                             | •  |                             |                                       | 1                   |  |   |
| All Other Charges for Service  |                                       |                             |  |                             |                                       |                     |  | 2,949   |
| rotal charges to Service   | 603                                   | 2,346                       |  |                             |                                       |                     |  | 2,345   |
| Harris Same Control of the Control o |                                       |                             |  | Jan 2 Tree States           |                                       |                     |  | garage and a second condition of the second condition |
| Unclassified Operating Revenues  |                                       |                             |  |                             |                                       |                     |  | 4   |
| Special Assessments  |                                       |                             |  |                             | to reco                               |                     |  |   |
| Escheats (sale of personal property)   |                                       |                             |  |                             |                                       |                     |  | 70  |
| Contributions and Donations from Private Sectors   | 100                                   | 605                         | in the second se |                             |                                       |                     |  |   |
| Fiduciary Fund Pension Contributions   | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |                             |  |                             |                                       |                     |  |   |
| All Other Unclassified Operating Revenues  |                                       |                             |  |                             |                                       |                     |  | 70  |
| otal Unclassified Operating Revenues   | 100                                   | 605                         |  |                             |                                       |                     |  |   |
|  |                                       | angan masa mana sa sa sa sa | Marie III e de la companya de la co   | A THE CONTRACTOR OF THE RES | and the first state of the second     |                     |  |   |
| Other Financing Sources  |                                       |                             |  | <u> </u>                    | 1                                     |                     |  |   |
| Proceeds of General Fixed Asset Disposition  |                                       |                             |  |                             | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |                     | A Section of the Control of the Cont |   |
| Interfund Operating Transfers  |                                       |                             |  |                             |                                       |                     | And the second of the second   |   |
| Proceeds of General Long-Term Debt   |                                       |                             |  |                             |                                       |                     | 1,776  |   |
| Proceeds of Short Term-Debt  | y                                     |                             |  | 1                           |                                       |                     |  |   |

Fiduciary Fund

Proprietary Funds

Total

December 31, 2016

**Governmental Funds** 

Fiduciary Fund

Proprietary Funds

Total

|                     | · · · · · · · · · · · · · · · · · · ·  | The state of the state of the state of   |                                      | All the second s |  | OR MANUFACTOR POSSESSES TO AN EXCELLEGATE  | A STREET, STRE | 4 PERCENTAGE AND ASSESSED ASSESSEDA | SERVINGERS CONTROL OF STREET   |
|---------------------|--|--|--------------------------------------|--|--|--|--|--|--|
|                     |  | A CONTRACTOR OF THE CONTRACTOR | Skapi<br>Skapi                       | المراب المرابع   | Parende  | Enterprise   | literia<br>Service   | inestato<br>Zenesz   | Memorandum<br>Only   |
|                     |  | renordalis<br>Si   | inelitelle:<br>Mes (telle:<br>Liels) | r skálet.  |  |  |  |  |  |
|                     | REVENUES   |  | Secretarian Consumer &               | elect the har rest that a somether   | A Mathematical and additional contractions and an arrangement  | Division and an arrangement of the second  |  |  |  |
| - 2 - 2 - 2 - 3 - 3 |  | 1  |                                      |  |  |  |  |  |  |
|                     | Other Financing Sources  Refunds of Prior Year Expenditures  | 13,751   |                                      | Í.   | T  |  | 20 00 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |  | 13,751   |
| 95.00               | the state of the s | 13,751   |                                      |  |  |  |  |  | 13,751   |
|                     | noral Other Elitancing Sources   | 101.01   |                                      |  |  |  |  |  |  |
|                     | MONAL REVENUES   | 2,681,906  | 489,757                              |  |  |  | 2 2 1  |  | 3,171,663  |
|                     | EXPENDITURES   |  |                                      |  |  |  |  |  |  |
|                     | General Government   | 1  |                                      |  |  |  | <del></del>  | Ť  | T 447.20   |
| 100.00              | Legislative (Governing) Body   | 117,203  |                                      |  |  |  |  |  | 117,203  |
| 401.00              | Executive (Manager or Mayor)   |  |                                      | •  | A j  |  |  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  | 1.02   |
| 02.00               | Auditing Services / Financial Administration   | 4,930  | The second second                    | · *** · · · · · · · · · · · · · · · · ·  | d<br>o do a same est to  |  |  |  | 4,93   |
| 403.00              | Tax Collection   | 7,788  |                                      |  |  |  |  |  | 7,78   |
| 404.00              | Solicitor / Legal Services   | 17,646   |                                      |  |  |  |  |  | 17,64  |
| 405.00              | Secretary / Clerk  | 47,247   |                                      |  |  |  |  |  | 47,24  |
| 406.00              | Other General Government Administration  | 146  | 209                                  |  | t in the second class the second   | randomen de la coma de de la M   | Alexander Land   | A Company of France  | 3  |
| 407.00              | IT-Networking Services-Data Processing   |  | policy brought a standard of         |  | and cales ago, along the   | Company of part on the contract of   |  | ng Paramanan ang Paramanan (1994) an   | ing the second s |
| 408.00              | Engineering Services   | 80,668   | and the second                       | and the second second second second  | Consigning the Construction of the Constructio | tigate or more production with the   |  | ing and suggested and the same   | 80,6   |
| 409.00              | General Government Buildings and Plant   | 33,295   | a car is a constraint and            | o lake a same a constant day   | and the state of t | an an 1900 see Man Selster 1900 is produced on   | A CONTRACTOR OF THE STREET   | and continuing the concentrations  | 33,2   |
|                     | ran Ceneral Covernment   | 308,923  | 209                                  | e kanadan sa kasan sa kanada da sa   | en al al servicio de la companie de compan | and a substitution of the  | and the tree and the Source continues.   | - 2 No. 3 Physics Social Committee of the  | 309,1  |
|                     |  |  |                                      | a descripción de la company  | According to the contract of t | and the second respectively is supplied as a second  | agus a Legado (ser y laborator) de la compresión de la co | and the second control of the second  | Andrews of the second s |
| The second          | Public Safety  |  |                                      |  |  | 1  |  | 5.24   | T  |
| 410.00              | Police   | 1,185,814  | dine in the standard                 | iga nyjana vertisis yikanji karisis daki   | and the second s | the second section of the section of the second section of the section of the second section of the secti | undir et dan bergen it som timenka som i som ikk n   | ga il 1 il il materiam despetamente proprieta de la composition della composition de | 1,185,8  |
| 411.00              | Fire   | 59,571   | 203,108                              |  | and the state of t | and the same of the same of the same   | and the second s | enge and the bear of the second colored a  | 262,6  |
| 412.00              | Ambulance / Rescue   | 62,500   |                                      | A STATE OF THE STA | read the property of the second of   | gana kan asal wa sanyi shi sidan sa k  | and the second second second second second   | na alaman sa manana da   | 62,  |
| 413.00              | UCC and Code Enforcement   | 70,950   | 18.50                                |  | the second second  | Anna and made and a make again -   |  | Section of the section of  | 70,9   |

December 31, 2016

**Governmental Funds** 

Total

Fiduciary Fund

Proprietary Funds

|                     |  | *                      | GOVCIIIIIGII                      | ART CLEMEN   | THE PARTY OF THE P | TO AND | A SOCIALISM STATEMENT SOCIALISM STATEMENT SOCIALISM STATEMENT SOCIALISM STATEMENT SOCIALISM SOCI | must reconstruct and the state of the first firs |  |
|---------------------|--|------------------------|-----------------------------------|--|--|--|--|--|--|
|                     |  | - C                    | Satisfai<br>Geografi<br>Mentellin | ्राप्ताः<br>अत्युक्तिक   | Dan Sawica   | Foundase                                   | entenete<br>Sovice   | The sit  | Memorandum<br>Only   |
|                     |  |                        | alia. (16)[1]<br>Tučia            |  |  |  |  |  |  |
|                     | EXPENDITURES '   |                        |                                   |  |  |  |  | Secretary Commission   | in guring and financial financial for the factor of the fa |
| La La               | Public Safety  |                        |                                   |  |  | <u> </u>                                   |  | · · · · · · · · · · · · · · · · · · ·  |  |
| 14.00               | Planning and Zoning  | 3,945                  | ,                                 |  |  |  |  |  | 3,945  |
| 15.00               | Emergency Management and Communications  | 17,032                 | e sa nee a mina in                |  |  |  |  |  | 17,032   |
| 16.00               | Militia and Armories   |                        | 1. H K W                          |  |  |  |  |  |  |
| 17.00               | Examination of Licensed Occupations  |                        | n seller France in                |  |  |  |  |  |  |
| 118.00              | Public Scales (weights and measures)   |                        |                                   | and the same of th |  |  |  |  |  |
| 119.00              | Other Public Safety  |                        |                                   | A 2 27   |  |  |  |  |  |
|                     | ाठवा विद्योदिन्यक्ष  | 1,399,812              | 203,108                           |  |  |  |  |  | 1,602,920  |
| STATE OF THE OWNER. | SUMMAND STATE OF THE STATE OF T |                        |                                   |  |  |  |  |  |  |
|                     | Health and Human Services  |                        |                                   |  |  | 1  |  |  |  |
| 20.00-              | Health and Human Services  | 1,000                  |                                   |  |  |  | . :  |  | 1,000  |
| 20.00               | roal leafuchorluman Savices  | 1,000                  |                                   |  |  |  |  |  | 1,000  |
|                     |  |                        |                                   |  |  |  |  |  |  |
|                     | Public Works - Sanitation  |                        |                                   |  |  | T:   |  |  | 00.546   |
| 126.00              | Recycling Collection and Disposal  | 96,510                 |                                   |  |  |  |  | , , , , , , , , , , , , , , , , , , ,  | 96,510   |
| 427.00              | Solid Waste Collection and Disposal (garbage)  | 3,783                  |                                   |  |  |  |  |  | 3,783  |
| 428.00              | Weed Control   |                        |                                   |  |  |  |  | 7 9 5  |  |
| 429.00              | Wastewater / Sewage Treatment and Collection   |                        |                                   |  |  |  |  |  |  |
|                     | ្រុក្ខា ខ្ពស់ទេស្ត្រាមេខេត្ត   | 100,293                |                                   |  |  |  |  |  | 100,293  |
|                     |  |                        |                                   |  |  |  |  |  |  |
| P                   | Public Works - Highways and Streets  |                        |                                   |  |  | <del></del>                                |  |  | 66.72  |
| 430.00              | General Services - Administration  | 66,733                 |                                   |  |  |  |  |  | 66,73  |
| 431.00              | Cleaning of Streets and Gutters  | Tour series and Trans. | 4,200                             |  |  |  | 3.   |  | 4,20   |
| 432.00              | Winter Maintenance - Snow Removal  | 15,397                 | 18,996                            |  |  |  |  |  | 34,39  |
| 433.00              | Traffic Control Devices  | 20,346                 |                                   | ere sa reger e W   |  |  |  | ,  | 20,34  |
|                     | Street Lighting  | 92,995                 | 7 Y 1. 1 Y 1 1                    |  |  |  |  |  | 92,99  |

December 31, 2016

**Governmental Funds** 

Total

Fiduciary Fund

Proprietary Funds

|                                  |  | General Anticle of                   | ក្នុងប្រជាជន<br>ក្រុងប្រជាជន<br>ក្រុងប្រជាជន   |  |                              | Eventse                            | Service                    | Acerty.  | (2h)/   |
|----------------------------------|--|--------------------------------------|--|--|------------------------------|------------------------------------|----------------------------|--|---|
|                                  |  | Particular of the Control of Control | ALGO - A   | As meaning on the second   |                              | d in the research of the second by | there's his discovered and | Received and investmental activities from most   | \$2 mm a medilen yrodytkiadyki ag tikurisine i kal re orann |
|                                  | EXPENDITURES                                 |                                      |  |  |                              |                                    |                            |  |   |
|                                  | ublic Works - Highways and Streets           |                                      | <del></del>  |  | T                            | T                                  |                            |  |   |
|                                  | Sidewalks and Crosswalks                     | 00.007                               | 4.482  |  |                              |                                    |                            | and the second s | 31,80   |
|                                  | Storm Sewers and Drains                      | 30,627                               | 1,182  |  |                              |                                    |                            |  | 50,38   |
| 37.00                            | Repairs of Tools and Machinery               | 50,386                               |  |  |                              |                                    |                            |  | 307,92  |
| 38.00                            | Maintenance and Repairs of Roads and Bridges | 296,542                              | 11,378   |  |                              |                                    |                            |  | 131,95  |
| 39.00                            | Highway Construction and Rebuilding Projects |                                      | 131,958  |  |                              |                                    |                            |  |   |
| Tota                             | 1.2060 Works allegyays and Suchs             | 573,026                              | 167,714  |  |                              |                                    |                            |  | 740,74  |
| Salata Calendaria                |  |                                      |  |  |                              |                                    |                            |  |   |
|                                  | Other Public Works Enterprises               |                                      |  | <u> </u>   |                              |                                    | _                          | T  | Т   |
| 40.00                            | Airports                                     |                                      | . :  |  |                              |                                    |                            |  |   |
|                                  | Cemeteries                                   |                                      |  |  | ·                            |                                    |                            |  |   |
|                                  | Electric System                              |                                      |  |  |                              |                                    |                            |  |   |
| 443.00                           | Gas System                                   |                                      |  |  |                              |                                    |                            |  |   |
| 444.00                           | Markets                                      |                                      |  |  |                              |                                    |                            |  |   |
| 445.00                           | Parking                                      |                                      |  |  |                              |                                    |                            |  |   |
| 446.00                           | Storm Water and Flood Control                | 1,896                                |  |  |                              |                                    |                            |  | 1,8   |
| 447.00                           | Transit System                               |                                      |  |  |                              |                                    |                            |  |   |
| 448.00                           | Water System                                 |                                      | The same of the same and the sa |  |                              |                                    | 47.                        |  |   |
| 449.00                           | Water Transport and Terminals                | 4.13                                 | W.   |  | and the second of the second |                                    |                            |  |   |
| et en en de legal de experientes | roal other and its Works Enterprises         | 1,896                                |  |  | A distribution to            |                                    | ,                          | · a · i.a. A · ·   | 1,  |
|                                  | OF ROMARS THOUSANDS                          |                                      | A STATE OF THE STA |  |                              |                                    |                            | 9 9 1  | 7   |
|                                  | Culture and Recreation                       |                                      |  | Establish to the second |                              |                                    |                            |  |   |
| 451.00                           | Culture-Recreation Administration            |                                      |  |  |                              |                                    |                            | ug vii t   | ,   |
| 452.00                           | Participant Recreation                       |                                      | A GOVERNMENT OF STREET   |  |                              |                                    |                            |  |   |
|                                  | Spectator Recreation                         |                                      |  | 1  |                              |                                    |                            | 3  |   |
| 453.00                           | Parks  | 41,874                               | 4,308  | 8  |                              |                                    |                            |  | 46  |

December 31, 2016

**Governmental Funds** 

Fiduciary Fund

THE STILL

**Proprietary Funds** 

Internal

Total

Membrandun

|          | EXPENDITURES   |   |  | TAKE THE PROPERTY OF THE PROPE |                                    |                               |   |                                       |              |
|----------|--|---|--|--|------------------------------------|-------------------------------|---|---------------------------------------|--------------|
|          | Culture and Recreation   |   |  | *  |                                    |                               |   |                                       |              |
| 5.00     | Shade Trees  | . ;: 2:2                                    | 1, 1                                   | Turks tee verturi  |                                    | Se con e l'action de la Se se |   |                                       | y            |
| 6.00     | Libraries  |   | 2                                      | The state of the s |                                    |                               | × 2: 1 × 28   |                                       |              |
| 7.00     | Civil and Military Celebrations  |   | * ************************************ | 2  |                                    |                               |   |                                       |              |
| 8.00     | Senior Citizens' Centers   | en region production an                     | x mades seed in red .                  |  |                                    |                               | 3 Sec. 2 | ×                                     |              |
| 9.00     | All Other Culture and Recreation   | 9,500                                       | 5,802                                  |  |                                    |                               |   |                                       | 15           |
|          | · · · · · · · · · · · · · · · · · · ·  | 51,374                                      | 10,110                                 |  |                                    |                               |   |                                       | 61           |
|          |  |   | No. 1 and the second of                | 1  |                                    |                               |   |                                       |              |
|          | Community Development  |   |  | was a server of the server of  | g togggenera. No                   | Salar Barrer of the salar     | i i   | · · · · · · · · · · · · · · · · · · · |              |
| 31.00    | Conservation of Natural Resources  |   |  |  |                                    |                               |   |                                       |              |
| 32.00    | Community Development and Housing  | 114   | y 10 (g)                               |  |                                    |                               |   |                                       |              |
| 33.00    | Economic Development   | Sec. 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |  |  |                                    |                               |   |                                       |              |
| 64.00    | Economic Opportunity   |   |  |  | . P. ca., Pepula . La              |                               | and the second  |                                       |              |
| 5-469    | All Other Community Development  |   |  |  |                                    |                               |   |                                       |              |
|          | oekeonmunity beyelopment   | 114   |  |  |                                    |                               |   |                                       |              |
|          | THE STATE OF THE S | **  |  |  |                                    |                               | artier a state of   |                                       |              |
| eriose i | Debt Service   | in e Sywiet                                 |  |  | Proposition of the                 |                               |   | 1                                     | T            |
| 71.00    | Debt Principal (short-term and long-term)  | 54,773                                      |  |  | A confidence where the transfer of | Language and the second       |   | 1 / 1 / 1 × 1 × 1 × 1 × 1             | 54           |
| 72.00    | Debt Interest (short-term and long-term)   | 6,103                                       |  |  | and a secondary of the secondary   | termina in the                | process process of the space  |                                       | 6            |
| 75.00    | Fiscal Agent Fees  | Mars Parket against 1                       |  | e de la grage per est e la com   | A Torrespondence to the con-       |                               | a   |                                       |              |
|          | Total Debt Service   | 60,876                                      |  |  | s some for prevenue of the         | Lat probe section :           |   |                                       | 60           |
|          | STATE AND PROPERTY OF THE PROPERTY AND ASSOCIATION |   | and the second                         |  |                                    |                               |   |                                       |              |
| mpl      | oyer Paid Benefits and Withholding Items   |   |  |  | e established and the great        |                               |   | T :                                   | <del>-</del> |
| 81.00    | Employer Paid Withholding Taxes and Unemployment Compensation  | 38,894                                      |  |  |                                    |                               |   |                                       | 3            |
| 82.00    | Judgments and Losses   |   |  |  |                                    |                               |   |                                       |              |
| 83.00    | Pension / Retirement Fund Contributions  | 9,685                                       | 1                                      |  |                                    |                               |   |                                       | . \          |

December 31, 2016

Governmental Funds

Fiduciary Fund

Proprietary Funds

Total

|                            |  | repartanti<br>                      | FOVENTE<br>(DENTE TO<br>SERVE TOUT<br>(ZIGIE) | elplat<br>Diglet  | Dent Service | antinatio ) | inom<br>Send                          | Table and American | Memorandum<br>ONLY |
|----------------------------|--|-------------------------------------|---|---|--------------|-------------|---------------------------------------|--------------------|--------------------|
|                            | EXPENDITURES   | La come società di si metro socio e | anderen in region sommer de                   | garagang di dagan apinik ta dalah sasar |              |             |                                       |                    |                    |
| Emplo                      | oyer Paid Benefits and Withholding Items   | A                                   |   |   |              |             |                                       |                    | 24,47              |
| 484.00                     | Worker Compensation Insurance  | 24,473                              |   |   |              |             | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |                    | 24,47              |
| 187.00                     | Other Group Insurance Benefits   |                                     |   |   |              |             |                                       | 9                  |                    |
| iotali.                    | amployer 2aid Blanetits and Withinolding<br>tems   | 73,052                              |   |   |              |             |                                       |                    | 73,05              |
|                            | Insurance  | The state of the second             |   |   |              |             |                                       |                    | ,                  |
| 86.00                      | Insurance, Casualty, and Surety  | 177,177                             |   | * 2 3 9 6   |              |             |                                       |                    | 177,17             |
|                            | roa nsucue:  | 177,177                             |   | 1   |              |             |                                       |                    | 177,17             |
| 488.00<br>489.00           | Fiduciary Fund Benefits and Refunds Paid  All Other Unclassified Expenditures  |                                     | este constitution                             |   |              |             |                                       | ,                  |                    |
| ाठ                         | al Unclassified Operating Expenditures   |                                     |   |   |              |             |                                       |                    |                    |
| ho                         | Other Financing Uses   |                                     |   |   |              |             |                                       |                    |                    |
|                            | ACCOUNTS OF THE STATE OF THE ST |                                     |   |   |              |             |                                       |                    |                    |
| 491.00                     | Other Financing Uses   |                                     |   |   |              |             |                                       |                    |                    |
| 491.00<br>492.00<br>493.00 | Other Financing Uses  Refund of Prior Year Revenues  Interfund Operating Transfers   |                                     |   |   |              |             |                                       |                    |                    |
| 491.00                     | Other Financing Uses  Refund of Prior Year Revenues  Interfund Operating Transfers   |                                     |   |   |              |             |                                       |                    |                    |
| 491.00                     | Other Financing Uses  Refund of Prior Year Revenues  Interfund Operating Transfers  All Other Financing Uses   | 2,747,543                           | 381,141                                       |   |              |             |                                       |                    | 3,128,6            |

#### MAIDENCREEK TWP December 31, 2016

#### DEBT STATEMENT

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

| corrections and additions. Purpose   | Bond (B)<br>Capital Lease (C)<br>Lease Rental (L)  | Issue Year<br>(yyyy)                | Maturity<br>Year<br>(уууу)                | Original<br>Amount of<br>Issue        | Outstanding<br>Beginning of<br>Year (1) | Principal<br>Incurred<br>This Year | Principal<br>Paid This<br>Year          | Current Year<br>Accretion on<br>Compound Interest<br>Bonds | Outstanding at<br>Year End (1) | Plus (less)<br>Unamortized<br>Premium<br>(Discount) | Total<br>Balance |
|--|--|-------------------------------------|---|---------------------------------------|---|------------------------------------|---|--|--------------------------------|---|------------------|
|  | Note (N)   |                                     |   |                                       |   |                                    |   | Dollas   |                                | ,   |                  |
| General Obligation Bonds and Notes   | tan da manana ana manana   | action contemporary                 |   | a seem a "made part of them to<br>the |   |                                    |   | en e                   | <u> </u>                       |   |                  |
|  | ages for yet version in a group of the 2   | and the second                      | ng per end or kessed                      | A CONTRACTOR                          | e y y male maner                        |                                    |   | že ti to to to to  | 1                              |   |                  |
| Susquehanna Commercial Finance   | Capital Leases   | 2013                                | 2018                                      | 120,535                               | 75,393                                  | 0 100                              | 24,063                                  | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1                      | 51,330                         |   | 51,33            |
| Odoquenama oominereda mara   |  | 2014                                | 2019                                      | 79,250                                | 64,716                                  |                                    | 15,164                                  |  | 49,552                         | v ×   | 49,552           |
| Susquehanna Commercial Finance   | Capital Leases   |                                     |   |                                       |   |                                    |   |  | 15,546                         |   | 15,546           |
| County Radio   | Note   | 2014                                | 2017                                      | 62,182                                | 31,092                                  |                                    | 15,546                                  |  |                                |   |                  |
| Commonwealth of PA/PA Emergency<br>Management Agency   | Note   | 2014                                | 2024                                      | 100,000                               | 90,876                                  | e is its a second                  | 10,094                                  |  | 80,782                         |   | 80,782           |
| Revenue Bonds and Notes  | na managaran menganan mengan   |                                     | 1   |                                       |   |                                    |   | and the second of the second                               |                                |   |                  |
|  | ing agreement a real parties of the second of the  |                                     | 8 2 m 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | at the L                              | re, ar i se un el ar                    | 1 10, 100 0                        |   |  | 1                              |   |                  |
| Lease Rental Debt  | the commence of the contract o | and the design of the second        | garden y Same                             | Agranda et a                          | The second second second                | we <sup>p</sup> we story           | 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | .27  |                                |   |                  |
|  | a fine goods as who makes in the   |                                     | and the state of                          |                                       |   | 49 14 1                            |   |  |                                | ,   |                  |
| Other Street   | Jacque monocommunito, de mantres de sistema  | en a light the track of Chapters to | a productive and constructive of          |                                       |   | ng garang si padan                 |   | ***************************************                    |                                |   |                  |
|  | The state of the s | Section 1                           | 4   |                                       |   | L. V. L. France                    |   | a const  |                                |   |                  |
| And the second s |  |                                     |   | <del> </del>                          |   |                                    |   |  |                                |   |                  |

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

197,21

Capitalized lease obligations

197,21 Net debt

## MAIDENCREEK TWP, BERKS County

## STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

|                           | December 31, 2016     |         |        |
|---------------------------|-----------------------|---------|--------|
| Category Category         | Tecological Alicentes |         | (OP)   |
| Community Development     |                       |         |        |
| Electric                  |                       |         |        |
| Fire                      |                       |         |        |
| Gas System                |                       |         |        |
| General Government        |                       |         |        |
| Health                    |                       |         |        |
| Housing                   | 18                    |         |        |
| Libraries                 |                       |         |        |
| Mass Transit              |                       |         |        |
| Parks                     |                       |         |        |
| Police                    |                       |         |        |
| Recreation                |                       |         |        |
| Sewer                     |                       |         |        |
| Solid Waste               |                       | 131,958 | 131,95 |
| Streets / Highways        |                       | 131,930 |        |
| Water                     | d Washington          |         |        |
| Other:                    |                       | 131,958 | 131,9  |
| TOTAL CARTALEXPENDITURES: |                       |         |        |

## EMPLOYEE COMPENSATION

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

461,236