

*Maidencreek Township*  
*Board of Supervisors*



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.

- 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.

- Additional information that you have requested from us for the purpose of the audit.
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- Minutes of the meetings of 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:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government-specific**

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

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

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

To the best of our knowledge and belief, no events have occurred subsequent to December 31, 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 Hollenbach

Title: Township Manager

# Kosmerl & Company P.C.

A Professional Corporation

*Certified Public Accountants*

535 North 5th St.

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MEMBERS  
PA INSTITUTE OF CPA'S

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

March 27, 2017

To the Board of Supervisors  
Maidencreek Township

Dear Board Members:

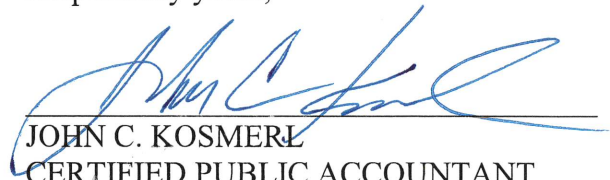
Part of Kosmerl & Company's on going relationship with the board at the year end audit and also throughout the year, we will make suggestions to enhance the townships operations.

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. KOSMERL  
CERTIFIED PUBLIC ACCOUNTANT  
KOSMERL & COMPANY, P.C.

JCK/nw

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PA DEPT. OF REVENUE

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.



***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.*

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KOSMERL & COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

# ORLANDO LAW OFFICES

*A Professional Corporation*

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2901 St. Lawrence Avenue, Suite 202  
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March 27, 2017

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

Re: Maiden creek Township

Dear Sir or Madam:

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

**I. Pending or Threatened Litigation.**

Maiden Creek Associates, L.P. and Board of Supervisors of Maiden creek Township v. US Dept. of Transportation, et al, USDC, EDPA Docket No. 15-cv-242-LS. The Township 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: Maiden creek Township

**MAIDENCREEK TOWNSHIP**

**DECEMBER 31, 2016**

# Kosmerl & Company P.C.

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*Certified Public Accountants*

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Reading, PA

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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 than when earned and expenditures or expenses are recognized when paid rather than when a liability is incurred. Management is responsible for determining that the cash basis of accounting is an acceptable basis for the preparation of the Form DCED-CLGS-30 in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



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

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

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

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

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

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KOSMERL & COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

March 10, 2017



MAIDENCREEK TWP, BERKS County

**BALANCE SHEET**

December 31, 2016

Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum only

<b>Liabilities and Other Credits</b>									
260-269	Long-Term-Liabilities							131,213	131,213
240-259	Current Portion of Long-Term Debt and Other Credits							65,997	65,997
<b>Total Liabilities and Other Credits</b>		3,134					77,863	197,210	278,207

<b>Fund and Account Group Equity</b>									
281-284	Contributed Capital								
290.00	Investment in General Fixed Assets								
270-289	Fund Balance / Retained Earnings on 12/31	661,177	202,857						864,034
291-299	Other Equity								
<b>Total Fund and Account Group Equity</b>		661,177	202,857						864,034

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>									1,142,241
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**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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

**REVENUES**

Interest, Rents and Royalties								
341.00	Interest Earnings	3,661	1,037					4,698
342.00	Rents and Royalties	31,194	1,675					32,869
<b>Total Interest, Rents and Royalties</b>		<b>34,855</b>	<b>2,712</b>					<b>37,567</b>

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	20,420						20,420
354.00	All Other State Capital and Operating Grants	18,418						18,418
355.01	Public Utility Realty Tax (PURTA)	2,570						2,570
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		296,170					296,170
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	59,571						59,571
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

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

December 31, 2016

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

**REVENUES**

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	49,871						49,871
<b>Total State</b>		150,850	296,170					447,020

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	269						269
362.00	Public Safety	334						334
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation		2,346					2,346
368.00	Airports							

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

December 31, 2016

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

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		603	2,346					2,949

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	100	605					705
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		100	605					705

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

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

December 31, 2016

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

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	13,751						13,751
<b>Total Other Financing Sources</b>		13,751						13,751

**TOTAL REVENUES**

		2,681,906	489,757					3,171,663
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	117,203						117,203
401.00	Executive (Manager or Mayor)							4,930
402.00	Auditing Services / Financial Administration	4,930						7,788
403.00	Tax Collection	7,788						17,646
404.00	Solicitor / Legal Services	17,646						47,247
405.00	Secretary / Clerk	47,247						355
406.00	Other General Government Administration	146	209					
407.00	IT-Networking Services-Data Processing							80,668
408.00	Engineering Services	80,668						33,295
409.00	General Government Buildings and Plant	33,295						309,132
<b>Total General Government</b>		308,923	209					

**Public Safety**

410.00	Police	1,185,814						1,185,814
411.00	Fire	59,571	203,108					262,679
412.00	Ambulance / Rescue	62,500						62,500
413.00	UCC and Code Enforcement	70,950						70,950

**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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

**EXPENDITURES**

Public Safety								
414.00	Planning and Zoning	3,945						3,945
415.00	Emergency Management and Communications	17,032						17,032
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		<b>1,399,812</b>	<b>203,108</b>					<b>1,602,920</b>

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

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	96,510						96,510
427.00	Solid Waste Collection and Disposal (garbage)	3,783						3,783
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		<b>100,293</b>						<b>100,293</b>

Public Works - Highways and Streets								
430.00	General Services - Administration	66,733						66,733
431.00	Cleaning of Streets and Gutters		4,200					4,200
432.00	Winter Maintenance - Snow Removal	15,397	18,996					34,393
433.00	Traffic Control Devices	20,346						20,346
434.00	Street Lighting	92,995						92,995

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

December 31, 2016

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

**EXPENDITURES**

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks						31,809
436.00	Storm Sewers and Drains	30,627	1,182				50,386
437.00	Repairs of Tools and Machinery	50,386					307,920
438.00	Maintenance and Repairs of Roads and Bridges	296,542	11,378				131,958
439.00	Highway Construction and Rebuilding Projects		131,958				740,740
<b>Total Public Works - Highways and Streets</b>		573,026	167,714				

Other Public Works Enterprises							
440.00	Airports						
441.00	Cemeteries						
442.00	Electric System						
443.00	Gas System						
444.00	Markets						
445.00	Parking						
446.00	Storm Water and Flood Control	1,896					1,896
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
<b>Total Other Public Works Enterprises</b>		1,896					1,896

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks	41,874	4,308				46,182

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

December 31, 2016

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

**EXPENDITURES**

<b>Culture and Recreation</b>							
455.00	Shade Trees						
456.00	Libraries						
457.00	Civil and Military Celebrations						
458.00	Senior Citizens' Centers						
459.00	All Other Culture and Recreation	9,500	5,802				15,302
<b>Total Culture and Recreation</b>		51,374	10,110				61,484

<b>Community Development</b>							
461.00	Conservation of Natural Resources						
462.00	Community Development and Housing	114					114
463.00	Economic Development						
464.00	Economic Opportunity						
465-469	All Other Community Development						
<b>Total Community Development</b>		114					114

<b>Debt Service</b>							
471.00	Debt Principal (short-term and long-term)	54,773					54,773
472.00	Debt Interest (short-term and long-term)	6,103					6,103
475.00	Fiscal Agent Fees						
<b>Total Debt Service</b>		60,876					60,876

<b>Employer Paid Benefits and Withholding Items</b>							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	38,894					38,894
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions	9,685					9,685

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

December 31, 2016

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

**EXPENDITURES**

Employer Paid Benefits and Withholding Items							
484.00	Worker Compensation Insurance	24,473					24,473
487.00	Other Group Insurance Benefits						
<b>Total Employer Paid Benefits and Withholding Items</b>		73,052					73,052

Insurance							
486.00	Insurance, Casualty, and Surety	177,177					177,177
<b>Total Insurance</b>		177,177					177,177

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

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

<b>TOTAL EXPENDITURES</b>	2,747,543	381,141					3,128,684
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-65,637	108,616					42,979
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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) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
Susquehanna Commercial Finance	Capital Leases	2013	2018	120,535	75,393		24,063		51,330		51,330
Susquehanna Commercial Finance	Capital Leases	2014	2019	79,250	64,716		15,164		49,552		49,552
County Radio	Note	2014	2017	62,182	31,092		15,546		15,546		15,546
Commonwealth of PA/PA Emergency Management Agency	Note	2014	2024	100,000	90,876		10,094		80,782		80,782
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

197,211

Capitalized lease obligations

Net debt

197,211

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**MAIDENCREEK TWP, BERKS County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste		131,958	131,958
Streets / Highways			
Water			
Other: _____		131,958	131,958
<b>TOTAL CAPITAL EXPENDITURES</b>		131,958	131,958

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**EMPLOYEE COMPENSATION**

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

461,236