



MAIDENCREEK TOWNSHIP BOARD OF SUPERVISORS



1 QUARRY ROAD * P.O. BOX 319 * BLANDON, PA 19510
www.maidencreek.net

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

April 5, 2018

Dear Sir,

Enclosed is the audit of the 2017 financial records of the Township of Maiden creek. If you have any questions, please call me at (610)926-4920.

Sincerely,

Diane Hollenbach
Manager
Maidencreek Township

CC: Board of Supervisors
Maidencreek Township Auditor

Kosmerl & Company P.C.

A Professional Corporation

Certified Public Accountants

535 North 5th St.

Reading, PA

19601-3005

(610) 372-5815

FAX (610) 372-8466

k.cpas@kosmerl.net

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

MEMBERS
PA INSTITUTE OF CPA'S

March 12, 2018

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, 2017, and have issued our report thereon dated March 12, 2018. 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 January 2, 2018. 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 2017. 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 12, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's DCED-CLGS-30 or a determination of the type of auditor's opinion that may be expressed on the Form DCED-CLGS-30, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Supervisors and management of the Township and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Kosmerl & Company, P.C.

KOSMERL & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

MAIDENCREEK TOWNSHIP

DECEMBER 31, 2017

DCED-CLGS-30 (9-09)

Received by DCED:
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

061085 MAIDENCREEK TWP, BERKS COUNTY

Kosmerl & Company P.C.

A Professional Corporation

Certified Public Accountants

535 North 5th St.

Reading, PA

19601-3005

(610) 372-5815

FAX (610) 372-8466

k.cpas@kosmerl.net

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

MEMBERS
PA INSTITUTE OF CPA'S

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Maidencreek Township

We have audited the accompanying Commonwealth of Pennsylvania Audit and Financial Report (Form DCED-CLGS-30) of Maidencreek Township, Berks County, Pennsylvania, as of and for the year ended December 31, 2017, which collectively comprises the financial statements as shown in the DCED prescribed form.

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

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, 2017, 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, 2017, 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

MAIDENCREEK TWP, BERKS County

BALANCE SHEET

December 31, 2017

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities									78,787	78,787
240-259	Current Portion of Long-Term Debt and Other Credits									52,426	52,426
Total Liabilities and Other Credits								75,406		131,213	206,619
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	818,419	220,231								1,038,650
291-299	Other Equity										
Total Fund and Account Group Equity		818,419	220,231								1,038,650
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,245,269

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2017

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

REVENUES

Taxes									
301.00	Real Estate Taxes	650,170	188,881						839,051
305.00	Occupation Taxes (levied under municipal code)								
308.00	Residence Taxes (levied by cities of the 3rd Class)								
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)								
310.00	Per Capita Taxes								
310.10	Real Estate Transfer Taxes	287,694							287,694
310.20	Earned Income Taxes / Wage Taxes	1,314,230							1,314,230
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	164,035							164,035
310.60	Amusement / Admission Taxes	10,625							10,625
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		2,426,754	188,881						2,615,635

Licenses and Permits									
320-322	All Other Licenses and Permits	62,671							62,671
321.80	Cable Television Franchise Fees	98,100							98,100
Total Licenses and Permits		160,771							160,771

Fines and Forfeits									
330-332	Fines and Forfeits	30,556							30,556
Total Fines and Forfeits		30,556							30,556

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2017

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	6,283	1,566					7,849
342.00	Rents and Royalties	40,165	1,260					41,425
Total Interest, Rents and Royalties		46,448	2,826					49,274

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

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	13,741						13,741
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	2,563						2,563
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		307,951					307,951
355.04	Alcoholic Beverage Licenses	1,050						1,050
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	54,378						54,378
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, 2017

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

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		71,732	307,951					379,683

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

Charges for Service								
361.00	General Government	1,164						1,164
362.00	Public Safety	94						94
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		2,419					2,419
368.00	Airports							

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

December 31, 2017

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							
Total Charges for Service		1,258	2,419					3,677

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	725	130					855
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		725	130					855

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, 2017

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	47,500						47,500
Total Other Financing Sources		47,500						47,500
TOTAL REVENUES		2,785,744	502,207					3,287,951

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	54,535						54,535
401.00	Executive (Manager or Mayor)	75,725						75,725
402.00	Auditing Services / Financial Administration	4,880						4,880
403.00	Tax Collection	7,529						7,529
404.00	Solicitor / Legal Services	11,339						11,339
405.00	Secretary / Clerk	52,219						52,219
406.00	Other General Government Administration	201	82					283
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	90,803						90,803
409.00	General Government Buildings and Plant	52,311						52,311
Total General Government		349,542	82					349,624

Public Safety

410.00	Police	1,171,039						1,171,039
411.00	Fire	54,378	38,158					92,536
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	78,403						78,403

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

EXPENDITURES

Public Safety								
414.00	Planning and Zoning	3,920						3,920
415.00	Emergency Management and Communications	16,391						16,391
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		1,324,131	38,158					1,362,289

Health and Human Services								
420.00-425.00	Health and Human Services	1,000						1,000
Total Health and Human Services		1,000						1,000

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	97,102						97,102
427.00	Solid Waste Collection and Disposal (garbage)	2,750						2,750
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		99,852						99,852

Public Works - Highways and Streets								
430.00	General Services - Administration	43,135						43,135
431.00	Cleaning of Streets and Gutters		4,400					4,400
432.00	Winter Maintenance – Snow Removal	185	16,357					16,542
433.00	Traffic Control Devices	11,121						11,121
434.00	Street Lighting	101,251						101,251

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	12,283	22,847					35,130
437.00	Repairs of Tools and Machinery	55,425						55,425
438.00	Maintenance and Repairs of Roads and Bridges	284,707						284,707
439.00	Highway Construction and Rebuilding Projects		360,953					360,953
Total Public Works - Highways and Streets		508,107	404,557					912,664

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

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	43,638	24,067					67,705

MAIDEN CREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

EXPENDITURES

Culture and Recreation								
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						9,500
Total Culture and Recreation		53,138	24,067					77,205

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

Debt Service								
471.00	Debt Principal (short-term and long-term)	40,662	15,822					56,484
472.00	Debt Interest (short-term and long-term)	2,246	2,147					4,393
475.00	Fiscal Agent Fees							
Total Debt Service		42,908	17,969					60,877

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	36,538						36,538
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	20,000						20,000

MAIDEN CREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	23,116						23,116
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		79,654						79,654

Insurance								
486.00	Insurance, Casualty, and Surety	170,170						170,170
Total Insurance		170,170						170,170

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

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

TOTAL EXPENDITURES	2,628,502	484,833						3,113,335
---------------------------	-----------	---------	--	--	--	--	--	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	157,242	17,374						174,616
---	---------	--------	--	--	--	--	--	---------

13

MAIDENCREEK TWP

December 31, 2017

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
General Obligation Bonds and Notes											
Susquehanna Commercial Finance	Capital Leases	2013	2018	120,535	51,330		25,116		26,214		26,214
Susquehanna Commercial Finance	Capital Leases	2014	2019	79,250	49,552		15,822		33,730		33,730
County Radio	Note	2014	2017	62,182	15,546		15,546		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
Commonwealth of PA/PA Emergency	Note	2014	2024	100,000	80,782		9,513		71,269		71,269

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

131,213

Capitalized lease obligations

0

Net debt

131,213

MAIDENCREEK TWP, BERKS County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

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			
Streets / Highways		360,953	360,953
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		360,953	360,953

EMPLOYEE COMPENSATION

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

432,122

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Kosmerl & Co., P.C. Appointed Auditor/CPA

December 31, 2017

NOTES / COMMENTS

Maidencreek Township enacted on September 11, 2014 - Ordinance 234 - An ordinance incurring nonelectoral debt by the Blandon Community Ambulance Association to provide funds toward refunding a portion of debt previously incurred for the purchase of two 2014 Braun XL Chevy G4500 Ambulances. This ordinance was adopted in conjunction with a written reimbursement agreement between the Township and Blandon Community Ambulance Association. The Township guarantees the debt and the Ambulance Association is responsible for the payment of the debt.