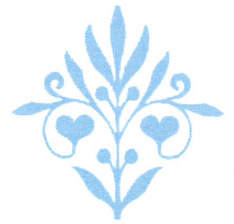




# MAIDENCREEK TOWNSHIP BOARD OF SUPERVISORS



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

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

April 8, 2019

Dear Sir,

Enclosed is the audit of the 2018 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

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MEMBERS  
PA INSTITUTE OF CPA'S

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

April 11, 2019

The Board of Supervisors & Management  
Maidencreek Township

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide for Maidencreek Township (the Township) for the year ended December 31, 2019. We will audit the Commonwealth of Pennsylvania Audit and Financial Report (Form DCED-CLGS-30) of the Maidencreek Township accounts as of and for the year ended December 31, 2019 (your financial statements).

We understand that the financial statements will be presented under the guidelines of the Commonwealth of Pennsylvania Annual Report of Municipalities.

## **Audit Objective**

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting in accordance with the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of the Township's financial statements. Our report will be addressed to the Board of Supervisors – Maidencreek Township. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

## **Management Responsibilities**

Management is responsible for the Form DCED-CLGS-30 (your financial statements) and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Maidencreek Township and the respective changes in financial position in conformity with the guidelines of the Commonwealth of Pennsylvania Annual Report of Municipalities. You are responsible for including all informative disclosures that are appropriate for Maidencreek Township in conformity with the guidelines of the Commonwealth of Pennsylvania Annual Report of Municipalities.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the DCED-CLGS-30 to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in aggregate, to the DCED-CLGS-30 taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are also responsible to notify us in advance of your intent to print any of our reports, in whole or in part, and to give us the opportunity to review any printed material containing our report before its issuance. With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

We have no discretionary authority or control in making decisions regarding operation or administration of Maiden Creek Township and are not a fiduciary in regard to Maiden Creek Township in the performance of our services. You have the ultimate discretion in regard to any choices to be made in regard to Maiden Creek Township.

### **Audit Procedures – Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we may perform tests of Maidencreek Township's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

We will also prepare the financial statements of the Maidencreek Township in conformity with the guidelines for the Commonwealth of Pennsylvania Annual Report of Municipalities based on the information provided by you.

We will perform the other services in accordance with applicable professional standards. The other services are limited to the financial statement, bookkeeping services and any other nonattest services we provide. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, bookkeeping services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

The audit documentation for this engagement is the property of Kosmerl & Company, P.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Commonwealth of Pennsylvania and/or the Pennsylvania Department of Community and Economic Development or their designees for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kosmerl & Company, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We understand that your employees will locate invoices selected by us for testing.

Our proposed fees for these services will be \$ 5,400.00. This quote is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a mutually agreeable settlement.

Failure to deliver the completed DCED audit report of the 2019 Maidencreek Township financial records to the Maidencreek Township office by March 31, 2020 will give rise to the Township withholding payment of a sum equivalent to 1 percent of the total contract price as a penalty.

John C. Kosmerl is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our audit engagement will end upon the delivery of our audit report to you, unless circumstances described earlier cause us to not issue a report.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to Maidencreek Township and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign all enclosed copies and return one of them to us in the enclosed self-addressed stamped envelope.

Sincerely yours,

*Kosmerl & Company, P.C.*

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KOSMERL & COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

**RESPONSE:**

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

Title: Chairperson

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

Title: Township Manager

**MAIDENCREEK TOWNSHIP**

**DECEMBER 31, 2018**

Received by DCED: 03/28/2019  
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

**2018 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**061085 MAIDENCREEK TWP, BERKS COUNTY**



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*Certified Public Accountants*

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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, 2018, 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, 2018, 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, 2018, 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



# BALANCE SHEET

DCED-CLGS-30 (09-09)

MAIDENCREEK TWP, BERKS County  
**BALANCE SHEET**  
 December 31, 2018

		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>Assets and Other Debits</b>											
100-120	Cash and Investments	751,762	215,957					71,340			1,039,059
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets	6,597									6,597
160-169	Fixed Assets										
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		<b>758,359</b>	<b>215,957</b>					<b>71,340</b>		<b>120,730</b>	<b>1,166,386</b>
<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds							71,340			71,340

MAIDENCREEK TWP, BERKS County

**BALANCE SHEET**

December 31, 2018

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Funds)	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									85,917	85,917
240-259	Current Portion of Long-Term Debt and Other Credits									34,813	34,813
<b>Total Liabilities and Other Credits</b>								71,340		120,730	192,070

<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	758,359	215,957								974,316
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		758,359	215,957								974,316

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,166,386
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**MAIDENCREEK TWP, BERKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2018

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

**REVENUES**

Taxes							
301.00	Real Estate Taxes	656,457	190,440				846,897
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	194,701					194,701
310.20	Earned Income Taxes / Wage Taxes	1,353,773					1,353,773
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	158,625					158,625
310.60	Amusement / Admission Taxes	9,378					9,378
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
<b>Total Taxes</b>		<b>2,372,934</b>	<b>190,440</b>				<b>2,563,374</b>

Licenses and Permits							
320-322	All Other Licenses and Permits	94,175					94,175
321.80	Cable Television Franchise Fees	94,376					94,376
<b>Total Licenses and Permits</b>		<b>188,551</b>					<b>188,551</b>

Fines and Forfeits							
330-332	Fines and Forfeits	32,616					32,616
<b>Total Fines and Forfeits</b>		<b>32,616</b>					<b>32,616</b>

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

December 31, 2018

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

**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	14,065	1,581					15,646
342.00	Rents and Royalties	32,510	1,775					34,285
<b>Total Interest, Rents and Royalties</b>		<b>46,575</b>	<b>3,356</b>					<b>49,931</b>

<b>Federal</b>								
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>								

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	27,965						27,965
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA) -	2,674						2,674
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		323,522					323,522
355.04	Alcoholic Beverage Licenses	1,050						1,050
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	49,500						49,500
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, 2018

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

**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		81,189	323,522					404,711

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	4,266						4,266
362.00	Public Safety	55,342						55,342
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		29,300					29,300
368.00	Airports							

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

December 31, 2018

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

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service	2,963						2,963
<b>Total Charges for Service</b>		62,571	29,300					91,871

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	261	252					513
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		261	252					513

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, 2018

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

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	48,288	547					48,835
<b>Total Other Financing Sources</b>		<b>48,288</b>	<b>547</b>					<b>48,835</b>
<b>TOTAL REVENUES</b>		<b>2,832,985</b>	<b>547,417</b>					<b>3,380,402</b>

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	49,771						49,771
401.00	Executive (Manager or Mayor)	78,300						78,300
402.00	Auditing Services / Financial Administration	4,900						4,900
403.00	Tax Collection	8,512						8,512
404.00	Solicitor / Legal Services	19,783						19,783
405.00	Secretary / Clerk	53,428						53,428
406.00	Other General Government Administration	235	82					317
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	84,812						84,812
409.00	General Government Buildings and Plant	116,765						116,765
<b>Total General Government</b>		<b>416,506</b>	<b>82</b>					<b>416,588</b>

Public Safety								
410.00	Police	1,194,708						1,194,708
411.00	Fire	49,500	247,736					297,236
412.00	Ambulance / Rescue	32,000						32,000
413.00	UCC and Code Enforcement	159,297						159,297

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

December 31, 2018

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

**EXPENDITURES**

<b>Public Safety</b>								
414.00	Planning and Zoning	3,980						3,980
415.00	Emergency Management and Communications	17,689						17,689
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>		1,457,174	247,736					1,704,910

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

<b>Public Works - Sanitation</b>								
426.00	Recycling Collection and Disposal	117,118						117,118
427.00	Solid Waste Collection and Disposal (garbage)	5,190						5,190
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		122,308						122,308

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	46,214						46,214
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal	234	53,066					53,300
433.00	Traffic Control Devices	17,270						17,270
434.00	Street Lighting	105,359						105,359

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

December 31, 2018

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>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	6,140						6,140
437.00	Repairs of Tools and Machinery	42,055						42,055
438.00	Maintenance and Repairs of Roads and Bridges	294,345						294,345
439.00	Highway Construction and Rebuilding Projects		249,941					249,941
<b>Total Public Works - Highways and Streets</b>		<b>511,617</b>	<b>303,007</b>					<b>814,624</b>

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

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	78,246	866					79,112

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

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service	Enterprise	Internal Services	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						9,500
<b>Total Culture and Recreation</b>		87,746	866					88,612

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	42,722						42,722
472.00	Debt Interest (short-term and long-term)	2,609						2,609
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		45,331						45,331

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	38,086						38,086
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	20,000						20,000

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

December 31, 2018

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

**EXPENDITURES**

Employer Paid Benefits and Withholding Items							
484.00	Worker Compensation Insurance	22,783					22,783
487.00	Other Group Insurance Benefits						
<b>Total Employer Paid Benefits and Withholding Items</b>		80,869					80,869

Insurance							
486.00	Insurance, Casualty, and Surety	170,651					170,651
<b>Total Insurance</b>		170,651					170,651

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>		2,893,202	551,691				3,444,893
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		-60,217	-4,274				-64,491
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MAIDENCREEK TWP

December 31, 2018

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	26,214		26,214		0		0
Susquehanna Commercial Finance	Capital Leases	2014	2019	79,250	33,730		16,507		17,223		17,223
Santander Bank, N.A.	Capital Leases	2018	2023	41,943	0	41,943	0		41,943		41,943
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											
Commonwealth of PA/PA Emergency	Note	2014	2024	100,000	71,269		9,705		61,564		61,564

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	120,730
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	120,730

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

December 31, 2018

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		249,941	249,941
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>249,941</b>	<b>249,941</b>

**EMPLOYEE COMPENSATION**

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

444,040

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**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

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December 31, 2018

**NOTES / COMMENTS**

Maidencreek Township enacted on September 11, 2014 - Ordinance 234 - An ordinance incurring nonelectoral debt by Blandon Community Ambulance Association to provide funds toward refunding a portion of debt previously incurred for the purchase of two 2014 Baun 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.