



Herbein + Company, Inc.
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Reading, PA 19610
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March 23, 2022

To the Board of Supervisors
Maidencreek Township

We have audited the financial statements prepared in the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania of Maidencreek Township for the year ended December 31, 2021. 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. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 2, 2022, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity 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. Material misstatements may result 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. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted and the application of the existing policies was not changed during 2021. We noted no transactions entered into by Maiden Creek Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 to communicate them to the appropriate level of management. The attached schedule summarizes all adjustments that were identified during the audit process and corrected by management. Some of these adjustments were identified internally by management and provided to us. The remaining adjustments were detected as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements 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 23, 2022.

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 Maiden Creek Township's financial statements, or a determination of the type of auditor's opinion that may be expressed on those statements, 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 Maiden Creek 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.

Restriction on Use

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

Very truly yours,

Herbein + Company, Inc.

Herbein + Company, Inc.

Client: **36411 - Maidencreek Township**
 Engagement: **2021 AUD - Maidencreek Township**
 Period Ending: **12/31/2021**
 Trial Balance: **2101 - TB - General Fund - 1**
 Workpaper: **2201 - Adjusting Journal Entries Report - General Fund**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001		ZZ..01		
	To properly roll forward fund balance			
120	Accounts Receivable		2,078.00	
20000	Accounts Payable		513.53	
3900	Retained Earnings			2,189.64
395	Prior Year Expenditures			401.89
Total			<u>2,591.53</u>	<u>2,591.53</u>
Adjusting Journal Entries JE # 1002		AA1.01		
	To reclass refund of excess police expense for 2021			
395	Prior Year Expenditures		95,000.00	
410.45	Police Contracted Services			95,000.00
Total			<u>95,000.00</u>	<u>95,000.00</u>



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March 23, 2022

To the Board of Supervisors
Maidencreek Township

In planning and performing our audit of the financial statements of Maidencreek Township for the year ended December 31, 2021, we considered the Township's internal control in order to determine our audit procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we noted certain items involving operational matters that are presented for your consideration. This letter does not affect our report dated March 23, 2022, on the financial statements of Maidencreek Township.

Internal Controls

We wanted to take this opportunity to remind the Township of the importance of continually revisiting and revising internal controls in place. We recommend the Township perform an internal risk assessment periodically to ensure that no one person has custody of the assets, can authorize or approve related transactions to the assets, and can record related transactions for those assets. This should be performed for all key transaction areas.

We would be pleased to discuss these comments in further detail or to assist you in implementing the recommendations. We would like to thank you and your staff for all of your assistance in this year's audit and look forward to working with you in the future.

Sincerely,

Herbein + Company, Inc.

Herbein + Company, Inc.



MAIDENCREEK TOWNSHIP

**ANNUAL AUDIT AND
FINANCIAL REPORT (DCED-CLGS-30)**

Year Ended December 31, 2021



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INDEPENDENT AUDITOR'S REPORT

**Board of Supervisors
Maidencreek Township
Blandon, Pennsylvania**

President Judge of the Court of Common Pleas

Secretary of the Department of Community and Economic Development

Opinion

We have audited the accompanying balance sheet - modified cash basis of the Maidencreek Township ("the Township"), Pennsylvania, as of December 31, 2021, and the related statement of revenues and expenditures - modified cash basis, debt statement - modified cash basis, and statement of capital expenditures - modified cash basis for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis - financial position of Maidencreek Township as of December 31, 2021, and the modified cash basis - revenues, expenditures, and changes in financial position, modified cash basis - debt statement, and modified cash basis - capital expenditures for the year then ended in accordance with the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Maidencreek Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

The financial statements are prepared by Maidencreek Township, in accordance with the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania under the modified cash basis, which is a basis of accounting other than accounting principles generally accepted in the United States of America to meet the requirements of the Department of Community and Economic Development of the Commonwealth of Pennsylvania. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania. 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 fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Maiden Creek Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Maiden Creek Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Maiden Creek Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of management, the Board of Supervisors, President Judge of the Court of the Common Pleas, and the Secretary of the Department of Community and Economic Development, and is not intended to be, and should not be, used by anyone other than these specified parties.

Herbein + Company, Inc.

**Reading, Pennsylvania
March 23, 2022**

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

061085 MAIDENCREEK TWP, BERKS COUNTY

MAIDENCREEK TWP, BERKS County

BALANCE SHEET

December 31, 2021

		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										
240-259	Current Portion of Long-Term Debt and Other Credits	57,728									57,728
Total Liabilities and Other Credits		59,259									59,259

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	1,433,848	206,656					1,736,547			3,377,051
291-299	Other Equity										
Total Fund and Account Group Equity		1,433,848	206,656					1,736,547			3,377,051

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,436,310
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MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	659,055	191,319					850,374
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	282,722						282,722
310.20	Earned Income Taxes / Wage Taxes	1,440,987						1,440,987
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	151,784						151,784
310.60	Amusement / Admission Taxes	8,397						8,397
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		2,542,945	191,319					2,734,264

Licenses and Permits								
320-322	All Other Licenses and Permits	325						325
321.80	Cable Television Franchise Fees	84,838						84,838
Total Licenses and Permits		85,163						85,163

Fines and Forfeits								
330-332	Fines and Forfeits	23,817						23,817
Total Fines and Forfeits		23,817						23,817

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	2,153	1,400				259,401	262,954
342.00	Rents and Royalties	33,482						33,482
Total Interest, Rents and Royalties		35,635	1,400				259,401	296,436

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	496,027						496,027
353.00	Federal Payments in Lieu of Taxes							
Total Federal		496,027						496,027

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	30,308						30,308
354.00	All Other State Capital and Operating Grants	1,260						1,260
355.01	Public Utility Realty Tax (PURTA)	2,549						2,549
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		301,336					301,336
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid	32,602						32,602
355.07	Foreign Fire Insurance Tax Distribution	48,976						48,976
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, 2021

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		115,895	301,336					417,231

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	1,853						1,853
362.00	Public Safety	69,381						69,381
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		5,500					5,500
368.00	Airports							

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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		71,234	5,500					76,734

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		137					137
388.00	Fiduciary Fund Pension Contributions					32,602		32,602
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues			137			32,602		32,739

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition		700					700
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, 2021

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	8,601						8,601
Total Other Financing Sources		8,601	700					9,301
TOTAL REVENUES		3,379,317	500,392				292,003	4,171,712

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	64,165						64,165
401.00	Executive (Manager or Mayor)	82,425						82,425
402.00	Auditing Services / Financial Administration	8,710						8,710
403.00	Tax Collection	7,544						7,544
404.00	Solicitor / Legal Services	21,802						21,802
405.00	Secretary / Clerk	58,231						58,231
406.00	Other General Government Administration	145						145
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	68,674						68,674
409.00	General Government Buildings and Plant	28,920						28,920
Total General Government		340,616						340,616

Public Safety								
410.00	Police	1,201,100						1,201,100
411.00	Fire	48,976	294,416					343,392
412.00	Ambulance / Rescue	30,000						30,000
413.00	UCC and Code Enforcement	87,775						87,775

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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

EXPENDITURES

Public Safety								
414.00	Planning and Zoning	4,260						4,260
415.00	Emergency Management and Communications	20,203						20,203
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	130						130
Total Public Safety		1,392,444	294,416					1,686,860

Health and Human Services								
420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	136,869						136,869
427.00	Solid Waste Collection and Disposal (garbage)	7,730						7,730
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		144,599						144,599

Public Works - Highways and Streets								
430.00	General Services - Administration	57,192						57,192
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	25	45,008					45,033
433.00	Traffic Control Devices	18,305	11,762					30,067
434.00	Street Lighting	108,211						108,211

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	21,029					21,029
437.00	Repairs of Tools and Machinery	65,911					65,911
438.00	Maintenance and Repairs of Roads and Bridges	361,756					361,756
439.00	Highway Construction and Rebuilding Projects		230,541				230,541
Total Public Works - Highways and Streets		632,429	287,311				919,740

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	35,783	5,217				41,000

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	11,408						11,408
Total Culture and Recreation		47,191	5,217					52,408

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)	8,373						8,373
472.00	Debt Interest (short-term and long-term)	1,141						1,141
475.00	Fiscal Agent Fees							
Total Debt Service		9,514						9,514

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	39,665						39,665
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	32,602						32,602

MAIDENCREEK TWP, BERKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	20,451						20,451
487.00	Other Group Insurance Benefits	1,450						1,450
Total Employer Paid Benefits and Withholding Items		94,168						94,168

Insurance

486.00	Insurance, Casualty, and Surety	163,128						163,128
Total Insurance		163,128						163,128

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid						18,603	18,603
489.00	All Other Unclassified Expenditures						5,905	5,905
Total Unclassified Operating Expenditures							24,508	24,508

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	2,824,089	586,944					24,508	3,435,541
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	555,228	-86,552					267,495	736,171
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MAIDENCREEK TWP

December 31, 2021

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											
Santander Bank, N.A.	Capital Leases	2018	2023	41,943	26,229		8,373		17,856		17,856
Revenue Bonds and Notes											
Lease Rental Debt											
2021 Ford F550 with equipment	Capital Leases	2021	2024	90,113	0	90,113			90,113		90,113
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	107,969
Net debt	107,969

Maidencreek Twp, Berks County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

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			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

490,467

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

SIGNATURE AND VERIFICATION

Signed: Linda Himeback Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS