# MAIDENCREEK TOWNSHIP

## DECEMBER 31, 2012

Kosmerl & Company P.C.
A Professional Corporation
Certified Public Accountants

MEMBERS
PA INSTITUTE OF CPA'S

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

February 15, 2013

The Board of Supervisors
Maidencreek Township

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide for Maidencreek Township for the year ended December 31, 2012. 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, 2012.

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. 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. 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

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 financial statements 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 financial statements 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.

**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.

**Audit Procedures – Internal Control**

Our audit will include obtaining an understanding of the Organization 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. 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.

**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 $ 4,000.00. 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 2012 Maidencreek Township financial records to the Maidencreek Township office by March 31, 2013 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.

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.*

KOSMERL & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

**RESPONSE:**

This letter correctly sets forth the understanding of the Maidencreek Township.

By: MAIDENCREEK TOWNSHIP .

Accepted by: Diane Hollenbach

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PA DEPT. OF REVENUE

# INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Maidencreek Township

We have audited the accompanying Commonwealth of Pennsylvania Audit and Financial Report (Form DCED-CLGS-30) of Maidencreek Township, Berks County, Pennsylvania, which comprise the statement of assets, liabilities and fund equity as of December 31, 2012, and the related statement of revenue collected and expenditures, or expenses paid for the year then ended, which collectively comprise the financial statements as shown in the DCED prescribed form.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania. The Township's policy is to prepare the Form DCED-CLGS-30 on the cash basis of accounting. Consequently revenues and the related assets are recognized when received rather then when earned and expenditures or expenses are recognized when paid rather then when a liability is incurred. Management is responsible for determining that the cash basis of accounting is an acceptable basis for the preparation of the Form DCED-CLGS-30 in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

## Auditor's Responsibility

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

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

of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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, 2012, 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, 2012, 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

March 26, 2013

# BALANCE SHEET

DCED-CLGS-30 (09-09)

MAIDENCREEK TWP, BERKS County

## BALANCE SHEET

December 31, 2012

| | | 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 |
| **Assets and Other Debits** | | | | | | | | | | | |
| 100-120 | Cash and Investments | 429,398 | 92,056 | | | | | 357,725 | | | 879,179 |
| 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 | | | | | | | | | | |
| 160-169 | Fixed Assets | | | | | | | | | | |
| 180-189 | Other Debits | | | | | | | | | | |
| **Total Assets and Other Debits** | | 429,398 | 92,056 | | | | | 357,725 | | | 879,179 |
| **Liabilities and Other Credits** | | | | | | | | | | | |
| 210-229 | Payroll Taxes and Other Payroll Withholdings | 587 | | | | | | | | | 587 |
| 200-209, 231-239 | All Other Current Liabilities | | | | | | | 357,725 | | | 357,725 |
| 230.00 | Due To Other Funds | | | | | | | | | | |

MAIDENCREEK TWP, BERKS County

# BALANCE SHEET

December 31, 2012

| | | 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 | | | | | | | | | | |
| **Total Liabilities and Other Credits** | | 587 | | | | | | 357,725 | | | 358,312 |
| **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 | 428,811 | 92,056 | | | | | | | | 520,867 |
| 291-299 | Other Equity | | | | | | | | | | |
| **Total Fund and Account Group Equity** | | 428,811 | 92,056 | | | | | | | | 520,867 |
| **TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY** | | | | | | | | | | | 879,179 |

MAIDENCREEK TWP, BERKS County

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

| | | 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 | 414,824 | 112,890 | | | | | | 527,714 |
| 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 | 92,326 | | | | | | | 92,326 |
| 310.20 | Earned Income Taxes / Wage Taxes | 1,058,105 | | | | | | | 1,058,105 |
| 310.30 | Business Gross Receipts Taxes | | | | | | | | |
| 310.40 | Occupation Taxes (levied under Act 511) | | | | | | | | |
| 310.50 | Local Services Tax ** | 146,915 | | | | | | | 146,915 |
| 310.60 | Amusement / Admission Taxes | 11,269 | | | | | | | 11,269 |
| 310.70 | Mechanical Device Taxes | | | | | | | | |
| 310.90 | Other Local Tax Enabling Act / Act 511 / Taxes | | | | | | | | |
| | Other: _____ | | | | | | | | |
| **Total Taxes** | | 1,723,439 | 112,890 | | | | | | 1,836,329 |
| **Licenses and Permits** | | | | | | | | | |
| 320-322 | All Other Licenses and Permits | 159,447 | | | | | | | 159,447 |
| 321.80 | Cable Television Franchise Fees | 97,810 | | | | | | | 97,810 |
| **Total Licenses and Permits** | | 257,257 | | | | | | | 257,257 |
| **Fines and Forfeits** | | | | | | | | | |
| 330-332 | Fines and Forfeits | 30,391 | | | | | | | 30,391 |
| **Total Fines and Forfeits** | | 30,391 | | | | | | | 30,391 |

MAIDENCREEK TWP, BERKS County

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

## REVENUES

| | | 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 |
| **Interest, Rents and Royalties** | | | | | | | | | |
| 341.00 | Interest Earnings | 4,920 | 1,001 | | | | | | 5,921 |
| 342.00 | Rents and Royalties | 23,511 | 320 | | | | | | 23,831 |
| **Total Interest, Rents and Royalties** | | 28,431 | 1,321 | | | | | | 29,752 |
| **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 | 14,843 | | | | | | | 14,843 |
| 354.00 | All Other State Capital and Operating Grants | | | | | | | | |
| 355.01 | Public Utility Realty Tax (PURTA) | 2,576 | | | | | | | 2,576 |
| 355.02-355.03 | Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback | | 220,441 | | | | | | 220,441 |
| 355.04 | Alcoholic Beverage Licenses | | | | | | | | |
| 355.05 | General Municipal Pension System State Aid | 17,881 | | | | | | | 17,881 |
| 355.07 | Foreign Fire Insurance Tax Distribution | 44,165 | | | | | | | 44,165 |
| 355.08 | Local Share Assessment/Gaming Proceeds | | | | | | | | |

MAIDENCREEK TWP, BERKS County

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

| | | 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** | | | | | | | | | |
| 355.09 | Marcellus Shale Impact Fee Distribution | | | | | | | | |
| 355.00 | All Other State Shared Revenues and Entitlements | 60,080 | | | | | | | 60,080 |
| 356.00 | State Payments in Lieu of Taxes | | | | | | | | |
| **Total State** | | 139,545 | 220,441 | | | | | | 359,986 |
| **Local Government Units** | | | | | | | | | |
| 357.03 | Highways and Streets | | | | | | | | |
| 357.00 | All Other Local Governmental Units Capital and Operating Grants | | 40,144 | | | | | | 40,144 |
| 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** | | | 40,144 | | | | | | 40,144 |
| **Charges for Service** | | | | | | | | | |
| 361.00 | General Government | 7,653 | | | | | | | 7,653 |
| 362.00 | Public Safety | 750 | | | | | | | 750 |
| 363.20 | Parking | | | | | | | | |
| 363.00 | All Other Charges for Highway & Streets 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 | | 17,182 | | | | | | 17,182 |

MAIDENCREEK TWP, BERKS County

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

## REVENUES

| | | 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 |
| **Charges for Service** | | | | | | | | | |
| 368.00 | Airports | | | | | | | | |
| 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** | | 8,403 | 17,182 | | | | | | 25,585 |
| **Unclassified Operating Revenues** | | | | | | | | | |
| 383.00 | Special Assessments | | | | | | | | |
| 386.00 | Escheats (sale of personal property) | | | | | | | | |
| 387.00 | Contributions and Donations from Private Sectors | 543 | 2,981 | | | | | | 3,524 |
| 388.00 | Fiduciary Fund Pension Contributions | | | | | | | | |
| 389.00 | All Other Unclassified Operating Revenues | | | | | | | | |
| **Total Unclassified Operating Revenues** | | 543 | 2,981 | | | | | | 3,524 |
| **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, 2012

| | | 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 | | | | | | | | |
| **Total Other Financing Sources** | | | | | | | | | |
| **TOTAL REVENUES** | | 2,188,009 | 394,959 | | | | | | 2,582,968 |
| **EXPENDITURES** | | | | | | | | | |
| **General Government** | | | | | | | | | |
| 400.00 | Legislative (Governing) Body | 99,964 | 2,171 | | | | | | 102,135 |
| 401.00 | Executive (Manager or Mayor) | | | | | | | | |
| 402.00 | Auditing Services / Financial Administration | 4,000 | | | | | | | 4,000 |
| 403.00 | Tax Collection | 5,598 | 1,450 | | | | | | 7,048 |
| 404.00 | Solicitor / Legal Services | 12,409 | | | | | | | 12,409 |
| 405.00 | Secretary / Clerk | 5,079 | | | | | | | 5,079 |
| 406.00 | Other General Government Administration | 233 | | | | | | | 233 |
| 407.00 | IT-Networking Services-Data Processing | | | | | | | | |
| 408.00 | Engineering Services | 46,120 | 7,622 | | | | | | 53,742 |
| 409.00 | General Government Buildings and Plant | 30,647 | | | | | | | 30,647 |
| **Total General Government** | | 204,050 | 11,243 | | | | | | 215,293 |
| **Public Safety** | | | | | | | | | |
| 410.00 | Police | 970,334 | | | | | | | 970,334 |
| 411.00 | Fire | 168,565 | | | | | | | 168,565 |
| 412.00 | Ambulance / Rescue | 40,500 | | | | | | | 40,500 |
| 413.00 | UCC and Code Enforcement | 128,973 | | | | | | | 128,973 |
| 414.00 | Planning and Zoning | 4,375 | | | | | | | 4,375 |
| 415.00 | Emergency Management and Communications | 21,401 | | | | | | | 21,401 |

MAIDENCREEK TWP, BERKS County

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

| | | 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** | | | | | | | | | |
| 416.00 | Militia and Armories | | | | | | | | |
| 417.00 | Examination of Licensed Occupations | | | | | | | | |
| 418.00 | Public Scales (weights and measures) | | | | | | | | |
| 419.00 | Other Public Safety | 864 | | | | | | | 864 |
| **Total Public Safety** | | 1,335,012 | | | | | | | 1,335,012 |
| **Health and Human Services** | | | | | | | | | |
| 420.00-425.00 | Health and Human Services | 900 | | | | | | | 900 |
| **Total Health and Human Services** | | 900 | | | | | | | 900 |
| **Public Works - Sanitation** | | | | | | | | | |
| 426.00 | Recycling Collection and Disposal | 125,815 | | | | | | | 125,815 |
| 427.00 | Solid Waste Collection and Disposal (garbage) | 12,608 | 1,477 | | | | | | 14,085 |
| 428.00 | Weed Control | | | | | | | | |
| 429.00 | Wastewater / Sewage Treatment and Collection | | | | | | | | |
| **Total Public Works - Sanitation** | | 138,423 | 1,477 | | | | | | 139,900 |
| **Public Works - Highways and Streets** | | | | | | | | | |
| 430.00 | General Services - Administration | 35,326 | 15,120 | | | | | | 50,446 |
| 431.00 | Cleaning of Streets and Gutters | | | | | | | | |
| 432.00 | Winter Maintenance – Snow Removal | 2,180 | 178,871 | | | | | | 181,051 |
| 433.00 | Traffic Control Devices | 12,155 | | | | | | | 12,155 |
| 434.00 | Street Lighting | 58,813 | 52,674 | | | | | | 111,487 |
| 435.00 | Sidewalks and Crosswalks | | | | | | | | |
| 436.00 | Storm Sewers and Drains | | | | | | | | |

MAIDENCREEK TWP, BERKS County

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

| | | 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** | | | | | | | | | |
| 437.00 | Repairs of Tools and Machinery | 22,301 | 3,064 | | | | | | 25,365 |
| 438.00 | Maintenance and Repairs of Roads and Bridges | 105,893 | | | | | | | 105,893 |
| 439.00 | Highway Construction and Rebuilding Projects | | | | | | | | |
| **Total Public Works - Highways and Streets** | | 236,668 | 249,729 | | | | | | 486,397 |
| **Other Public Works Enterprises** | | | | | | | | | |
| 440.00 | Airports | | | | | | | | |
| 441.00 | Cemeteries | | | | | | | | |
| 442.00 | Electric System | | | | | | | | |
| 443.00 | Gas System | | | | | | | | |
| 444.00 | Markets | | | | | | | | |
| 445.00 | Parking | | | | | | | | |
| 446.00 | Storm Water and Flood Control | 1,015 | | | | | | | 1,015 |
| 447.00 | Transit System | | | | | | | | |
| 448.00 | Water System | | | | | | | | |
| 449.00 | Water Transport and Terminals | | | | | | | | |
| **Total Other Public Works Enterprises** | | 1,015 | | | | | | | 1,015 |
| **Culture and Recreation** | | | | | | | | | |
| 451.00 | Culture-Recreation Administration | | 3,500 | | | | | | 3,500 |
| 452.00 | Participant Recreation | | | | | | | | |
| 453.00 | Spectator Recreation | | | | | | | | |
| 454.00 | Parks | | 271,570 | | | | | | 271,570 |
| 455.00 | Shade Trees | | | | | | | | |
| 456.00 | Libraries | | | | | | | | |

MAIDENCREEK TWP, BERKS County

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

| | | 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** | | | | | | | | | |
| 457.00 | Civil and Military Celebrations | | | | | | | | |
| 458.00 | Senior Citizens' Centers | | | | | | | | |
| 459.00 | All Other Culture and Recreation | | 19,454 | | | | | | 19,454 |
| **Total Culture and Recreation** | | | 294,524 | | | | | | 294,524 |
| **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) | | | | | | | | |
| 472.00 | Debt Interest (short-term and long-term) | | | | | | | | |
| 475.00 | Fiscal Agent Fees | | | | | | | | |
| **Total Debt Service** | | | | | | | | | |
| **Employer Paid Benefits and Withholding Items** | | | | | | | | | |
| 481.00 | Employer Paid Withholding Taxes and Unemployment Compensation | 21,525 | | | | | | | 21,525 |
| 482.00 | Judgments and Losses | | | | | | | | |
| 483.00 | Pension / Retirement Fund Contributions | 42,855 | | | | | | | 42,855 |
| 484.00 | Worker Compensation Insurance | 45,879 | | | | | | | 45,879 |

MAIDENCREEK TWP, BERKS County

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

| | | 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** | | | | | | | | | |
| 487.00 | Other Group Insurance Benefits | 6,091 | | | | | | | 6,091 |
| **Total Employer Paid Benefits and Withholding Items** | | 116,350 | | | | | | | 116,350 |
| **Insurance** | | | | | | | | | |
| 486.00 | Insurance, Casualty, and Surety | 130,342 | | | | | | | 130,342 |
| **Total Insurance** | | 130,342 | | | | | | | 130,342 |
| **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** | | 2,162,760 | 556,973 | | | | | | 2,719,733 |
| **EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES** | | 25,249 | -162,014 | | | | | | -136,765 |

## 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 | | | | | | | | | | | |
| | | | | | | | | | | | |
| Revenue Bonds and Notes | | | | | | | | | | | |
| | | | | | | | | | | | |
| Lease Rental Debt | | | | | | | | | | | |
| | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| | | | | | | | | | | | |

(1) - excludes unamortized premium/discount

| | |
|---|---|
| **Total bonds and notes outstanding** | 0 |
| **Capitalized lease obligations** | 0 |
| **Net debt** | 0 |

MAIDENCREEK TWP, BERKS County

## STATEMENT OF CAPITAL EXPENDITURES

December 31, 2012

| 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 | 15,044 | | 15,044 |
| Water | | | |
| Other: _____ | | | |
| **TOTAL CAPITAL EXPENDITURES** | 15,044 | | 15,044 |



## EMPLOYEE COMPENSATION

| | |
|---|---|
| Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) | 259,313 |