HERBEIN
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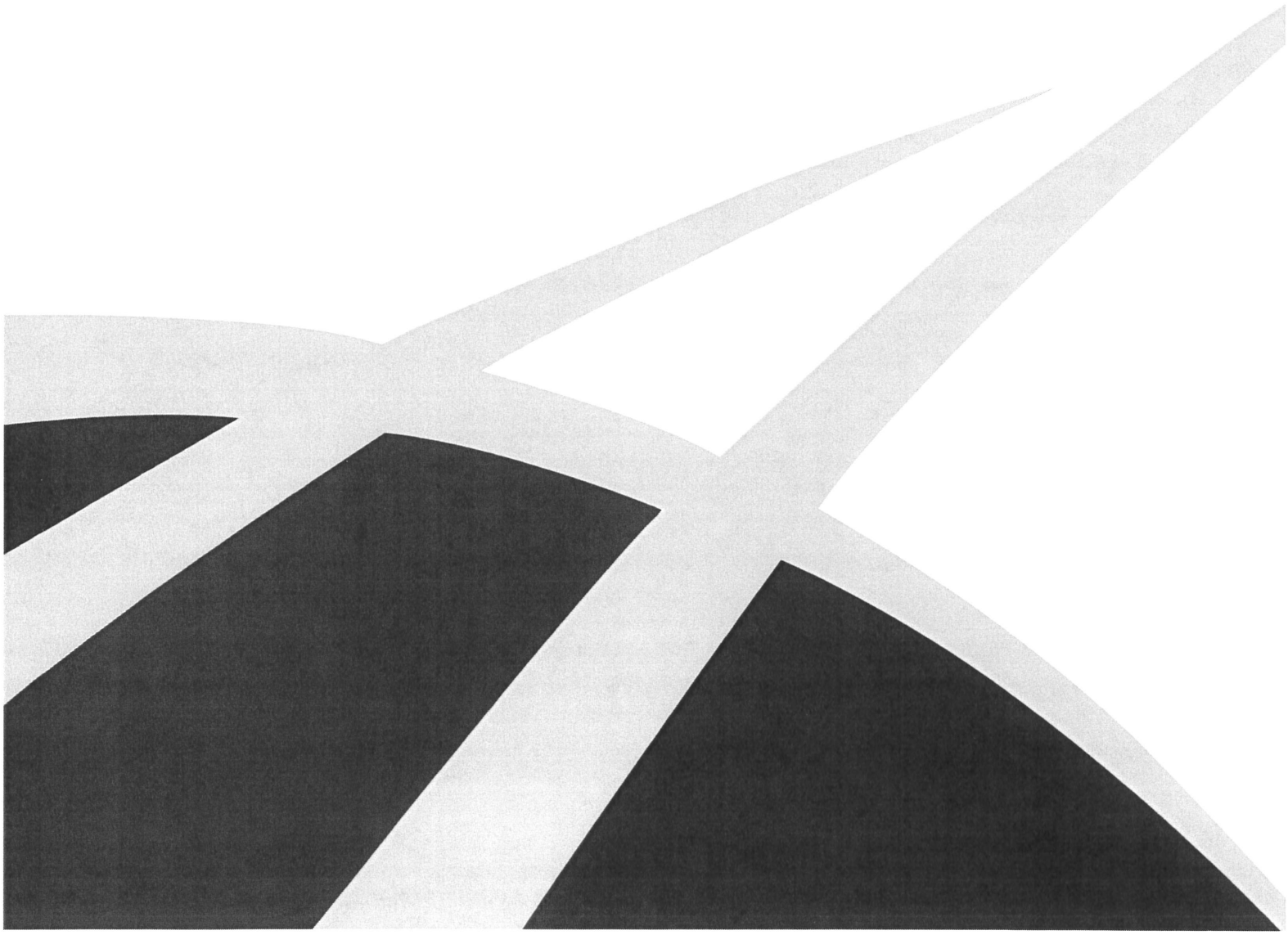
MAIDENCREEK TOWNSHIP

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

Year Ended December 31, 2020



HERBEIN
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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

We have audited the accompanying balance sheet - modified cash basis of Maidencreek Township ("the Township"), Pennsylvania, as of December 31, 2020, 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 the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements 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 fraud or error.

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 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 opinion.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the modified cash basis - financial position of Maidencreek Township as of December 31, 2020, 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 modified cash basis of accounting.

Emphasis of Matters

The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when a liability is incurred. The accompanying Annual Financial Report was prepared for the purpose of complying with rules and regulations of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, does not include supporting disclosures or government-wide statements, and is not intended to be a complete presentation of the Township's assets, liabilities, revenues, and expenditures. Our opinion is not modified with respect to these matters.

Restrictions on Use

This report is intended solely for the information and use of the Board of Supervisors, President Judge of the Court of the Common Pleas, and the Secretary of the 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 22, 2021

Received by DCED:
Approved by DCED:

Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
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2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

061085 MAIDENCREEK TWP, BERKS COUNTY

BALANCE SHEET

DCED-CLGS-30 (09-09)

MAIDENCREEK TWP, BERKS County

BALANCE SHEET

December 31, 2020

		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	936,102	293,208					1,469,052			2,698,362
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	2,480									2,480
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		938,582	293,208					1,469,052			2,700,842
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	2,246									2,246
230.00	Due To Other Funds										

MAIDENCREEK TWP, BERKS County

BALANCE SHEET

December 31, 2020

		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	57,716									57,716
Total Liabilities and Other Credits		59,962									59,962
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	878,620	293,208					1,469,052			2,640,880
291-299	Other Equity										
Total Fund and Account Group Equity		878,620	293,208					1,469,052			2,640,880
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,700,842

MAIDENCREEK TWP, BERKS County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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
Taxes									
301.00	Real Estate Taxes	660,967	192,720						853,687
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	172,718							172,718
310.20	Earned Income Taxes / Wage Taxes	1,361,593							1,361,593
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	158,531							158,531
310.60	Amusement / Admission Taxes	8,551							8,551
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		2,362,360	192,720						2,555,080
Licenses and Permits									
320-322	All Other Licenses and Permits	25							25
321.80	Cable Television Franchise Fees	88,415							88,415
Total Licenses and Permits		88,440							88,440
Fines and Forfeits									
330-332	Fines and Forfeits	29,050							29,050
Total Fines and Forfeits		29,050							29,050

MAIDENCREEK TWP, BERKS County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

		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	5,780	2,016					185,389	193,185
342.00	Rents and Royalties	33,178							33,178
Total Interest, Rents and Royalties		38,958	2,016					185,389	226,363
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	14,037							14,037
354.00	All Other State Capital and Operating Grants	3,779							3,779
355.01	Public Utility Realty Tax (PURTA)	2,699							2,699
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		323,909						323,909
355.04	Alcoholic Beverage Licenses	1,050							1,050
355.05	General Municipal Pension System State Aid	33,357							33,357
355.07	Foreign Fire Insurance Tax Distribution	54,582							54,582
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, 2020

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
State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		109,504	323,909						433,413
Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	6,828							6,828
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		6,828							6,828
Charges for Service									
361.00	General Government	1,976							1,976
362.00	Public Safety	58,823							58,823
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		3,400						3,400
368.00	Airports								

MAIDENCREEK TWP, BERKS County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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									
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		60,799	3,400						64,199
Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	126	10						136
388.00	Fiduciary Fund Pension Contributions							33,357	33,357
389.00	All Other Unclassified Operating Revenues								
Total Unclassified Operating Revenues		126	10					33,357	33,493
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, 2020

		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	363							363
Total Other Financing Sources		363							363
TOTAL REVENUES		2,696,428	522,055					218,746	3,437,229
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	56,123							56,123
401.00	Executive (Manager or Mayor)	84,010							84,010
402.00	Auditing Services / Financial Administration	8,720							8,720
403.00	Tax Collection	7,427							7,427
404.00	Solicitor / Legal Services	27,494							27,494
405.00	Secretary / Clerk	41,868							41,868
406.00	Other General Government Administration	177							177
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	53,366							53,366
409.00	General Government Buildings and Plant	33,858							33,858
Total General Government		313,043							313,043
Public Safety									
410.00	Police	1,232,737							1,232,737
411.00	Fire	54,582	148,049						202,631
412.00	Ambulance / Rescue	30,000							30,000
413.00	UCC and Code Enforcement	86,759							86,759

MAIDENCREEK TWP, BERKS County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

EXPENDITURES

		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
Public Safety									
414.00	Planning and Zoning	11,357							11,357
415.00	Emergency Management and Communications	20,180							20,180
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety	1,578							1,578
Total Public Safety		1,437,193	148,049						1,585,242
Health and Human Services									
420.00-425.00	Health and Human Services	3,250							3,250
Total Health and Human Services		3,250							3,250
Public Works - Sanitation									
426.00	Recycling Collection and Disposal	131,081							131,081
427.00	Solid Waste Collection and Disposal (garbage)	7,887							7,887
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		138,968							138,968
Public Works - Highways and Streets									
430.00	General Services - Administration	48,159							48,159
431.00	Cleaning of Streets and Gutters	5,400							5,400
432.00	Winter Maintenance – Snow Removal	49	15,924						15,973
433.00	Traffic Control Devices	24,224							24,224
434.00	Street Lighting	108,465							108,465

MAIDENCREEK TWP, BERKS County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

		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	17,847							17,847
437.00	Repairs of Tools and Machinery	98,208							98,208
438.00	Maintenance and Repairs of Roads and Bridges	335,773							335,773
439.00	Highway Construction and Rebuilding Projects		328,795						328,795
Total Public Works - Highways and Streets		638,125	344,719						982,844
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		4,720						4,720
453.00	Spectator Recreation								
454.00	Parks	48,000							48,000

MAIDENCREEK TWP, BERKS County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

EXPENDITURES

		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
Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries								
457.00	Civil and Military Celebrations		10						10
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation	11,621							11,621
Total Culture and Recreation		59,621	4,730						64,351
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)	8,024							8,024
472.00	Debt Interest (short-term and long-term)	1,490							1,490
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	37,378							37,378
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	33,357							33,357

MAIDENCREEK TWP, BERKS County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

		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	19,636							19,636
487.00	Other Group Insurance Benefits	1,625							1,625
Total Employer Paid Benefits and Withholding Items		91,996							91,996
Insurance									
486.00	Insurance, Casualty, and Surety	159,230							159,230
Total Insurance		159,230							159,230
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							18,615	18,615
489.00	All Other Unclassified Expenditures							5,905	5,905
Total Unclassified Operating Expenditures								24,520	24,520
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		2,850,940	497,498					24,520	3,372,958
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-154,512	24,557					194,226	64,271

MAIDENCREEK TWP

December 31, 2020

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	34,253		8,024		26,229		26,229
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	26,229
Capitalized lease obligations	0
Net debt	26,229

MAIDENCREEK TWP, BERKS County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

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)	463,171

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the MAIDENCREEK TWP have audited, adjusted and settled the various funds and account groups of the MAIDENCREEK TWP for the year ended December 31, 2020. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)
This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of MAIDENCREEK TWP for the year ended December 31, 2020, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Linda HImeback Appointed Auditor/CPA

Subscribed and sworn to before me this 1 day of January, 1.

SEAL

Signed: _____

Witness (Controller)/Auditor (Auditors)

NOTES / COMMENTS