

DCED-CLGS-30

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## 2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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Township of: West Brandywine County: Chester

**WEST BRANDYWINE TOWNSHIP**  
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**Balance Sheet  
December 31, 2011**

Assets and Other Debits		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 4,448	\$ 24,074	\$ 541,091	
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)				
130	Due From Other Funds			5,873	
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
<b>Total Assets and Other Debits</b>		<b>\$ 4,448</b>	<b>\$ 24,074</b>	<b>\$ 546,964</b>	<b>\$ -</b>

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$ -	\$ -	\$ -
200-209					
231-239	All Other Current Liabilities				
230	Due To Other Funds				
260-269	Long Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
<b>Total Liabilities and Other Credits</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund and Account Group Equity					
281-284	Contributed Capital	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	4,448	24,074	546,964	
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ 4,448</b>	<b>\$ 24,074</b>	<b>\$ 546,964</b>	<b>\$ -</b>

Assets and Other Debits		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120	Cash and Investments	\$ 4,956	\$ 3,348	\$ 1,972,697			\$ 2,550,614
140-144	Tax Receivable						-
121-129							
145-149	Account Receivable (excluding taxes)						-
130	Due From Other Funds		2,934				8,807
131-139							
150-159	Other Current Assets						-
160-169	Fixed Assets	238,285			8,550,299		8,788,584
180-189	Other Debits					4,043,500	4,043,500
<b>Total Assets and Other Debits</b>		<b>\$ 243,241</b>	<b>\$ 6,282</b>	<b>\$ 1,972,697</b>	<b>\$ 8,550,299</b>	<b>\$ 4,043,500</b>	<b>\$ 15,391,505</b>

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$ 141				\$ 141
200-209							
231-239	All Other Current Liabilities						\$ -
230	Due To Other Funds		1,995				\$ 1,995
260-269	Long Term Liabilities					3,838,101	\$ 3,838,101
240-259	Current Portion of Long-Term Debt & Other Credits					205,399	\$ 205,399
<b>Total Liabilities and Other Credits</b>		<b>\$ -</b>	<b>\$ 2,136</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,043,500</b>	<b>\$ 4,045,636</b>

Fund and Account Group Equity							
281-284	Contributed Capital		\$ -	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				8,550,299		8,550,299
270-289	Fund Balance / Retained Earnings on 12/31	243,241	4,146	1,972,697			2,795,570
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		<b>\$ 243,241</b>	<b>\$ 4,146</b>	<b>\$ 1,972,697</b>	<b>\$ 8,550,299</b>	<b>\$ -</b>	<b>11,345,869</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	<b>\$ 15,391,505</b>
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**Statement of Revenues and Expenditures**  
**December 31, 2011**

Revenues		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes	\$ 531,010	\$ 35,994		\$ -
305.00	Occupation Taxes(levied under municipal code)				
308.00	Residence Taxes(levied by cities of 3rd Class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	147,152			
310.20	Earned Income Taxes/Wage Taxes	1,027,871		260,707	
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax	81,289			
310.60	Amusement/Admission Taxes	2,414			
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511/Taxes				
<b>Total Taxes</b>		<b>\$ 1,789,736</b>	<b>\$ 35,994</b>	<b>\$ 260,707</b>	<b>\$ -</b>

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ 20,415		\$ -	\$ -
321.80	Cable Television Franchise Fees	134,871			
<b>Total Licenses and Permits</b>		<b>\$ 155,286</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fines and Forfeits					
330-332	Fines and Forfeits	\$ 70,023	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$ 329	\$ 371	\$ 1,436	\$ 2
342.00	Rents and Royalties	24,764			
<b>Total Interest, Rents, and Royalties</b>		<b>\$ 25,093</b>	<b>\$ 371</b>	<b>\$ 1,436</b>	<b>\$ 2</b>

Revenues		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes					
301.00	Real Estate Taxes	\$ -	\$ -	\$ -	\$ 567,004
305.00	Occupation Taxes(levied under municipal code)				-
308.00	Residence Taxes(levied by cities of 3rd Class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				-
310.10	Real Estate Transfer Taxes				147,152
310.20	Earned Income Taxes/Wage Taxes				1,288,578
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax				81,289
310.60	Amusement/Admission Taxes				2,414
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes				-
					-
					-
					-
					-
Total Taxes		\$ -	\$ -	\$ -	\$ 2,086,437

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ -	\$ -	\$ -	\$ 20,415
321.80	Cable Television Franchise Fees				134,871
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 155,286

Fines and Forfeits					
330-332	Fines and Forfeits	\$ -	\$ -	\$ -	\$ 70,023

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$ 558	\$ 1,249		\$ 3,945
342.00	Rents and Royalties				24,764
Total Interest, Rents, and Royalties		\$ 558	\$ 1,249	\$ -	\$ 28,709

Intergovernmental Revenues		Governmental Funds			
Federal		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
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 & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development	2,200			
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax	2,891			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		176,800		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	106,332			
355.07	Foreign Fire Insurance Tax Distribution	91,802			
355.08	Local Share Assessment/Gaming Proceeds				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
<b>Total State</b>		\$ 203,225	\$ 176,800	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants			303,569	
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>		\$ -	\$ -	\$ 303,569	\$ -

Intergovernmental Revenues		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets	\$ -	\$ -	\$ -	-
354.09	Community Development				2,200
354.15	Recycling/Act 101	11,220			11,220
354.00	All Other State Capital and Operating Grants	169,278			169,278
355.01	Public Utility Realty Tax				2,891
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback				176,800
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				106,332
355.07	Foreign Fire Insurance Tax Distribution				91,802
355.08	Local Share Assessment/Gaming Proceeds				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
<b>Total State</b>		\$ 180,498	\$ -	\$ -	\$ 560,523

Local Governmental Units					
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants	1,659			305,228
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>		\$ 1,659	\$ -	\$ -	\$ 305,228

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 865,751
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Revenues	Governmental Funds
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Charges for Service		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	\$ 31,869	\$ -	\$ 5,873	\$ -
362.00	Public Safety	108,446			
363.20	Parking	4,549			
363.00	All Other Charges for Highway & Streets Services	20,915			
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection & 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	3,447			
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 Services	78,228			
<b>Total Charges for Services</b>		<b>\$ 247,454</b>	<b>\$ -</b>	<b>\$ 5,873</b>	<b>\$ -</b>

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -		\$ 36	\$ -
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	4,960		6,750	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	22,125		1,149	
<b>Total Unclassified Operating Revenues</b>		<b>\$ 27,085</b>	<b>\$ -</b>	<b>\$ 7,935</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers	502,512	67,032	397,391	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	2,538			
<b>Total Other Financing Sources</b>		<b>\$ 505,050</b>	<b>\$ 67,032</b>	<b>\$ 397,391</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>	<b>\$ 3,022,952</b>	<b>\$ 280,197</b>	<b>\$ 976,911</b>	<b>\$ 2</b>
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Revenues	Proprietary Funds	Fiduciary Fund	Total
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Charges for Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	\$ 1,940	\$ -	\$ -	\$ 39,682
362.00	Public Safety				108,446
363.20	Parking				4,549
363.00	All Other Charges for Highway & Streets Services				20,915
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & Disposal Charge (trash)	640,157			640,157
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				3,447
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 Services				78,228
<b>Total Charges for Services</b>		<b>\$ 642,097</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 895,424</b>

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -		\$ 36
386.00	Escheats (sale of personal property)				\$ -
387.00	Contributions & Donations from Private Sectors				11,710
388.00	Fiduciary Fund Pension Contributions			208,983	\$ 208,983
389.00	All Other Unclassified Operating Revenues	769			24,043
<b>Total Unclassified Operating Revenues</b>		<b>\$ 769</b>	<b>\$ -</b>	<b>\$ 208,983</b>	<b>\$ 244,772</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers	29,018	2,387	1,000	\$ 999,340
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				2,538
<b>Total Other Financing Sources</b>		<b>\$ 29,018</b>	<b>\$ 2,387</b>	<b>\$ 1,000</b>	<b>\$ 1,001,878</b>

<b>TOTAL REVENUES</b>	<b>\$ 854,599</b>	<b>\$ 3,636</b>	<b>\$ 209,983</b>	<b>\$ 5,348,280</b>
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EXPENDITURES		Governmental Funds			
General Government		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	\$ 141,151	\$ -	\$ 1,307	\$ -
401.00	Executive (Manager or Mayor)	220,246		1,281	
402.00	Auditing Services/Financial Administration	61,773		1,361	
403.00	Tax Collection	36,326		697	
404.00	Solicitor/Legal Services	20,372			
405.00	Secretary/Clerk	36,444		590	
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services	41,078			
409.00	General Government Buildings and Plant	43,319			
<b>Total General Government</b>		<b>\$ 600,709</b>	<b>\$ -</b>	<b>\$ 5,236</b>	<b>\$ -</b>

Public Safety					
410.00	Police	\$ 1,047,851	\$ -	\$ 2,667	\$ -
411.00	Fire	111,427	70,565		
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	138,252		648	
414.00	Planning and Zoning	56,668		47	
415.00	Emergency Management & Communications				
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>		<b>\$ 1,354,198</b>	<b>\$ 70,565</b>	<b>\$ 3,362</b>	<b>\$ -</b>

Health and Human Services					
420.00-					
425.00	Health and Human Services	\$ -	\$ -	\$ -	\$ -

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	\$ -	\$ -	\$ -	\$ -
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
<b>Total Public Works - Sanitation</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
General Government					
400.00	Legislative (Governing) Body	\$ -	\$ -	\$ -	\$ 142,458
401.00	Executive (Manager or Mayor)				\$ 221,527
402.00	Auditing Services/Financial Administration				\$ 63,134
403.00	Tax Collection				\$ 37,023
404.00	Solicitor/Legal Services				\$ 20,372
405.00	Secretary/Clerk				\$ 37,034
406.00	Other General Government Administration				\$ -
407.00	IT-Networking Services-Data Processing				\$ -
408.00	Engineering Services				\$ 41,078
409.00	General Government Buildings and Plant				\$ 43,319
<b>Total General Government</b>		\$ -	\$ -	\$ -	\$ 605,945

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ 1,050,518
411.00	Fire				\$ 181,992
412.00	Ambulance/Rescue				\$ -
413.00	UCC and Code Enforcement				\$ 138,900
414.00	Planning and Zoning				\$ 56,715
415.00	Emergency Management & Communications				\$ -
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>		\$ -	\$ -	\$ -	\$ 1,428,125

Health and Human Services					
420.00-					
425.00	Health and Human Services	\$ -	\$ -	\$ -	\$ -

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	\$ -	\$ -	\$ -	\$ -
427.00	Solid Waste Collection and Disposal (trash)	676,600			676,600
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				-
<b>Total Public Works - Sanitation</b>		\$ 676,600	\$ -	\$ -	676,600

EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways and Streets					
430.00	General Services- Administration	\$ 486,564	\$ 14,795	\$ 2,271	\$ -
431.00	Cleaning of Streets and Gutters		3,300		
432.00	Winter Maintenance- Snow Removal		52,933		
433.00	Traffic Control Devices		13,209		
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		1,536		
437.00	Repairs of Tools and Machinery		1,492		
438.00	Maintenance & Repairs of Roads & Bridges		23,056		
439.00	Highway Construction and Rebuilding Projects		25,433		
<b>Total Public Works - Highways and Streets</b>		<b>\$ 486,564</b>	<b>\$ 135,754</b>	<b>\$ 2,271</b>	<b>\$ -</b>

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

Culture and Recreation					
451.00	Culture- Recreation Administration	\$ 709	\$ -	\$ -	\$ -
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	23,115			
455.00	Shade Trees				
456.00	Libraries	8,153			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	-			
<b>Total Culture and Recreation</b>		<b>\$ 31,977</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Community Development					
461.00	Conservation of Natural Resources	\$ 55,175	\$ -	\$ 217,023	\$ -
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00					
469.00	All Other Community Development				
<b>Total Community Development</b>		<b>\$ 55,175</b>	<b>\$ -</b>	<b>\$ 217,023</b>	<b>\$ -</b>

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Public Works - Highways and Streets					
430.00	General Services- Administration	\$ -	\$ -	\$ -	\$ 503,630
431.00	Cleaning of Streets and Gutters				\$ 3,300
432.00	Winter Maintenance- Snow Removal				\$ 52,933
433.00	Traffic Control Devices				\$ 13,209
434.00	Street Lighting				\$ -
435.00	Sidewalks and Crosswalks				\$ -
436.00	Storm Sewers and Drains				\$ 1,536
437.00	Repairs of Tools and Machinery				\$ 1,492
438.00	Maintenance & Repairs of Roads & Bridges				\$ 23,056
439.00	Highway Construction and Rebuilding Projects				\$ 25,433
<b>Total Public Works - Highways and Streets</b>		\$ -	\$ -	\$ -	\$ 624,589

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

Culture and Recreation					
451.00	Culture- Recreation Administration	\$ -	\$ -	\$ -	\$ 709
452.00	Participant Recreation				\$ -
453.00	Spectator Recreation				\$ -
454.00	Parks				\$ 23,115
455.00	Shade Trees				\$ -
456.00	Libraries				\$ 8,153
457.00	Civil and Military Celebrations				\$ -
458.00	Senior Citizens' Centers				\$ -
459.00	All Other Culture and Recreation				\$ -
<b>Total Culture and Recreation</b>		\$ -	\$ -	\$ -	\$ 31,977

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ 272,198
462.00	Community Development and Housing				\$ -
463.00	Economic Development				\$ -
464.00	Economic Opportunity				\$ -
465.00-					\$ -
469.00	All Other Community Development				\$ -
<b>Total Community Development</b>		\$ -	\$ -	\$ -	\$ 272,198

EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
Debt Service					
471.00	Debt Principal (short-term and long-term)	\$ 170,000	\$ 24,301	\$ -	
472.00	Debt Interest (short-term and long-term)	80,698			
475.00	Fiscal Agent Fees				
<b>Total Debt Service</b>		<b>\$ 250,698</b>	<b>\$ 24,301</b>	<b>\$ -</b>	<b>\$ -</b>

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ -	\$ -	\$ -	\$ -
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions				
484.00	Worker Compensation Insurance				
487.00	Group Insurance and Other Benefits				
<b>Total Employer Paid Benefits &amp; Withholding Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Insurance					
486.00	Insurance, Casualty, and Surety	\$ -	\$ -	\$ -	\$ -

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ -	\$ -
489.00	All Other Unclassified Expenditures	1,440		1	
<b>Total Unclassified Operating Expenditures</b>		<b>\$ 1,440</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	257,423	32,408	513,355	1,183
493.00	All Other Financing Uses				
<b>Total Other Financing Uses</b>		<b>\$ 257,423</b>	<b>\$ 32,408</b>	<b>\$ 513,355</b>	<b>\$ 1,183</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 3,038,184</b>	<b>\$ 263,028</b>	<b>\$ 741,248</b>	<b>\$ 1,183</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ (15,232)</b>	<b>\$ 17,169</b>	<b>\$ 235,663</b>	<b>\$ (1,181)</b>
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EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Debt Service					
471.00	Debt Principal (short-term and long-term)		\$ -	\$ -	\$ 194,301
472.00	Debt Interest (short-term and long-term)				\$ 80,698
475.00	Fiscal Agent Fees	-			\$ -
<b>Total Debt Service</b>		\$ -	\$ -	\$ -	\$ 274,999

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ -	\$ -	\$ -	\$ -
482.00	Judgments and Losses			50,084	50,084
483.00	Pension/Retirement Fund Contributions				-
484.00	Worker Compensation Insurance				-
487.00	Group Insurance and Other Benefits				-
<b>Total Employer Paid Benefits &amp; Withholding Items</b>		\$ -	\$ -	\$ 50,084	\$ 50,084

Insurance					
486.00	Insurance, Casualty, and Surety	\$ -	\$ -	\$ -	\$ -

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ 36,746	\$ 36,746
489.00	All Other Unclassified Expenditures			110,576	112,017
<b>Total Unclassified Operating Expenditures</b>		\$ -	\$ -	\$ 147,322	\$ 148,763

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -		\$ -
492.00	Interfund Operating Transfers	162,782		32,189	\$ 999,340
493.00	All Other Financing Uses				\$ -
<b>Total Other Financing Uses</b>		\$ 162,782	\$ -	\$ 32,189	\$ 999,340

<b>TOTAL EXPENDITURES</b>	\$ 839,382	\$ -	\$ 229,595	\$ 5,112,620
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	\$ 15,217	\$ 3,636	\$ (19,612)	\$ 235,660
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**DEBT STATEMENT**

↓ Type	Purpose ↓	Bond(B) Note(N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year(1)	Principal Incurred This Year (Additions)	Principal Paid this Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus(less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>												
General Obligation Bond		B	2010	2027	4,165,000	4,165,000	-	170,000		3,995,000		3,995,000
<b>Revenue Bonds and Notes</b>												
<b>Lease Rental Debt</b>												
Dump Truck Lease			2010	2014	99,497	76,248	-	24,301		\$ 51,947		51,947
<b>Other</b>												

Total bonds and notes outstanding \$ 3,995,000  
 Capitalized lease obligations 51,947  
 Other debt -  
**TOTAL OUTSTANDING DEBT** **\$ 4,046,947**

## STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire			-
Gas System			-
General Government			-
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police			-
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways			-
Water			-
Other ( <i>Please Specify</i> )			-
Land			-
			-
			-
			-
			-
			-
			-
			-
			-

<b>TOTAL CAPITAL EXPENDITURES</b>	\$ -
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### EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year ..... \$ 1,087,355  
 (including all employees and elected officials)\*

\*Use income from box 16 of the W-3 Statement

NOTES/COMMENTS

Under Fiduciary Fund: Account 489.00 All Other Unclassified Expenditures consists of administrative fees for the Pension Funds

# KIMMEL, LORAH & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

March 15, 2012

To the: Board of Supervisors of West Brandywine Township  
President Judge of the Court of Common Pleas  
Department of Community and Economic Development

We have audited the accompanying Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements-regulatory basis, of West Brandywine Township, Chester County, Pennsylvania, primary government, as of December 31, 2011 and for the year ended December 31, 2011, as listed in the table of contents. These financial statements are the responsibility of West Brandywine Township, Chester County, Pennsylvania management. Our responsibility is to express an opinion on these Commonwealth of Pennsylvania Form DCED-CLGS-30 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above include only the financial activities of the primary government. A primary government is a legal entity or body politic and includes all funds, organization, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as a component unit.

West Brandywine Township, Chester County, Pennsylvania, prepares its Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements on a prescribed basis of accounting that demonstrates compliance with accounting principles prescribed by the Commonwealth of Pennsylvania, Department of Community and Economic Development for the preparation of the accompanying Form DCED-CLGS-30, which is a comprehensive basis of accounting other than generally accepted accounting principles. This regulatory basis of accounting does not require reporting entity financial statements, comparative budgets for budgetary fund types, cash flows for proprietary funds or disclosure notes to the financial statements which would be essential to fair presentation in conformity with generally accepted accounting principles. Also, generally accepted accounting principles require the modified accrual basis of accounting for governmental and agency fund types and the accrual basis of accounting for proprietary and pension trust fund types. The principal effects of these departures from generally accepted accounting principles on financial position, results of operations and cash flows are not reasonably determinable.

In our opinion, the Commonwealth of Pennsylvania Form DCED-CLGS-30 primary governmental financial statements-regulatory basis referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from transactions of the primary government of West Brandywine Township, Chester County, Pennsylvania, as of December 31, 2011 and its revenues and other financing sources received and expenditures and other financing uses paid for the year ended December 31, 2011 on the basis of accounting described above.

However, in our opinion, because of the Township's policy to prepare its Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements on the basis of accounting discussed in the fourth paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of West Brandywine Township, Chester County, Pennsylvania, as of December 31, 2011, the results of its operations for the year ended December 31, 2011, or , where applicable, its cash flows for the year then ended.

Our audit was made for the purpose of forming an opinion on the Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for the purpose of additional analysis and is not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

*Kimmel, Lorah + Associates, LLP*

Certified Public Accountants

Subscribed and sworn to before

me this 15~~th~~ day of March

2012

Signed *Diane A. Koch*

