

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
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2012 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Township of: West Brandywine County: Chester

Date Received: 11/12/2013
BOS ~~MGR~~ SEC/TREAS
FADMIN SEC/REC _____ ADAS _____
BI/CO TWPENG _____ PCH
SOL _____ TC _____ MA _____ WBPA _____
PWD HC _____ PCS _____ PC _____
PRB _____ PRC _____ ZHB _____ FM _____
OTHER _____

WEST BRANDYWINE TOWNSHIP

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**Balance Sheet
December 31, 2012**

Assets and Other Debits		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ -	\$ 24,548	\$ 105,180	\$ -
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)				
130	Due From Other Funds	5,873		5,873	
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits	220	2,065		
Total Assets and Other Debits		\$ 6,093	\$ 26,613	\$ 111,053	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$ -	\$ -	\$ -
200-209					
231-239	All Other Current Liabilities	16,356			
230	Due To Other Funds				
260-269	Long Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
Total Liabilities and Other Credits		\$ 16,356	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	(10,263)	26,613	111,053	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ (10,263)	\$ 26,613	\$ 111,053	\$ -

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	\$ 18,750	\$ 8,450	\$ 2,091,758	\$ -	\$ -	\$ 2,248,686
140-144	Tax Receivable						-
121-129							-
145-149	Account Receivable (excluding Taxes)						-
130	Due From Other Funds						11,746
131-139							-
150-159	Other Current Assets						-
160-169	Fixed Assets	179,254			9,469,135		9,648,389
180-189	Other Debits					3,888,528	3,890,813
Total Assets and Other Debits		\$ 198,004	\$ 8,450	\$ 2,091,758	\$ 9,469,135	\$ 3,888,528	\$ 15,799,634

Liabilities and Other Credits		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$ 5,313	\$ -	\$ -	\$ -	\$ 5,313
200-209							-
231-239	All Other Current Liabilities						\$ 16,356
230	Due To Other Funds		1,940				\$ 1,940
260-269	Long Term Liabilities					3,656,287	\$ 3,656,287
240-259	Current Portion of Long-Term Debt & Other Credits					232,241	\$ 232,241
Total Liabilities and Other Credits		\$ -	\$ 7,253	\$ -	\$ -	\$ 3,888,528	\$ 3,912,137

Fund and Account Group Equity		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
281-284	Contributed Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				9,469,135		9,469,135
270-289	Fund Balance / Retained Earnings on 12/31	198,004	1,197	2,091,758			2,418,362
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ 198,004	\$ 1,197	\$ 2,091,758	\$ 9,469,135	\$ -	11,887,497

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY							\$ 15,799,634
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Intergovernmental Revenues		Governmental Funds			
Federal		General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service
351.03	Highways and Streets	\$ 10,194	\$ -	\$ -	\$ -
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				
Total Federal		\$ 10,194	\$ -	\$ -	\$ -

State		General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development			10,000	
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax	2,880			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		182,566		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	60,794			
355.07	Foreign Fire Insurance Tax Distribution	52,008			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
Total State		\$ 115,682	\$ 182,566	\$ 10,000	\$ -

Local Governmental Units		General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants			55,175	
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	45,475			
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				
Total Local Government Units		\$ 45,475	\$ -	\$ 55,175	\$ -

Intergovernmental Revenues		Proprietary Funds		Fiduciary Fund	Total
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets	\$ -	\$ -	\$ -	\$ 10,194
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				-
Total Federal		\$ -	\$ -	\$ -	\$ 10,194

State		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
354.03	Highway and Streets	\$ -	\$ -	\$ -	-
354.09	Community Development				10,000
354.15	Recycling/Act 101				-
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax				2,880
355.02	Motor Vehicle Fuel Tax				-
355.03	(Liquid Fuels Tax) and State Road Turnback				182,566
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				60,794
355.07	Foreign Fire Insurance Tax Distribution				52,008
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus State Impact Fee Distribution				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payment in Lieu of Taxes				-
Total State		\$ -	\$ -	\$ -	\$ 308,248

Local Governmental Units		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants				55,175
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				45,475
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				-
Total Local Government Units		\$ -	\$ -	\$ -	\$ 100,650

TOTAL INTERGOVERNMENTAL REVENUES					\$ 419,092
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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	\$ 50,020	-	\$ 25	-
362.00	Public Safety	86,756			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services	24,285			
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	9,749			
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	3,896			
Total Charges for Services		\$ 174,505	\$ -	\$ 25	\$ -

Unclassified Operating Revenues					
383.00	Special Assessments	-	-	-	-
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	19,724		5,000	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	22,452			
Total Unclassified Operating Revenues		\$ 42,176	\$ -	\$ 5,000	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	-	-	1,875	-
392.00	Interfund Operating Transfers	648,652	5,385	143,253	
393.00	Proceeds of General Long-Term Debt	65,500			
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	17,681			
Total Other Financing Sources		\$ 731,833	\$ 5,385	\$ 145,128	\$ -

TOTAL REVENUES	\$ 3,181,893	\$ 289,727	\$ 487,148	\$ -
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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	\$ 1,773	\$ -	\$ -	\$ 51,818
362.00	Public Safety				86,756
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				24,285
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & Disposal Charge (trash)	621,495			621,495
364.60	First 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				9,749
368.00	Airports				-
369.00	Bars				-
370.00	Cometeries				-
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				3,696
Total Charges for Services		\$ 623,268	\$ -	\$ -	\$ 797,798

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				\$ -
387.00	Contributions & Donations from Private Sectors				24,724
388.00	Fiduciary Fund Pension Contributions			101,758	\$ 101,758
389.00	All Other Unclassified Operating Revenues	4,492			28,944
Total Unclassified Operating Revenues		\$ 4,492	\$ -	\$ 101,758	\$ 153,426

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ 1,875
392.00	Interfund Operating Transfers		3,934		\$ 801,224
393.00	Proceeds of General Long-Term Debt				65,500
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				17,681
Total Other Financing Sources		\$ -	\$ 3,934	\$ -	\$ 886,280

TOTAL REVENUES	\$ 627,773	\$ 3,937	\$ 284,101	\$ 4,873,579
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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	\$ 108,870	\$ -	\$ 627	\$ -
401.00	Executive (Manager or Mayor)	225,755		570	
402.00	Auditing Services/Financial Administration	82,417		551	
403.00	Tax Collection	35,025		270	
404.00	Solicitor/Legal Services	13,278			
405.00	Secretary/Clerk	27,724		49	
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services				
409.00	General Government Buildings and Plant	44,724			
Total General Government		\$ 517,793	\$ -	\$ 2,067	\$ -

Public Safety					
410.00	Police	\$ 1,049,312	\$ -	\$ 680	\$ -
411.00	Fire	91,534	85,112		
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	147,920		451	
414.00	Planning and Zoning	94,683			
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				
Total Public Safety		\$ 1,383,449	\$ 85,112	\$ 1,131	\$ -

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				
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
General Government					
400.00	Legislative (Governing) Body	\$ -	\$ -	\$ -	\$ 109,497
401.00	Executive (Manager or Mayor)				\$ 226,325
402.00	Auditing Services/Financial Administration				\$ 67,968
403.00	Tax Collection				\$ 35,295
404.00	Solicitor/Legal Services				\$ 13,278
405.00	Secretary/Clerk				\$ 27,773
406.00	Other General Government Administration				\$ -
407.00	IT-Networking Services-Data Processing				\$ -
408.00	Engineering Services				\$ -
409.00	General Government Buildings and Plant				\$ 44,724
Total General Government		\$ -	\$ -	\$ -	\$ 519,860

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ 1,049,992
411.00	Fire				\$ 176,646
412.00	Ambulance/Rescue				\$ -
413.00	UCC and Code Enforcement				\$ 148,371
414.00	Planning and Zoning				\$ 94,683
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				\$ -
Total Public Safety		\$ -	\$ -	\$ -	\$ 1,469,692

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)	568,394			568,394
428.00	Weed Control				\$ -
429.00	Wastewater/Sewage Collection and Treatment				\$ -
Total Public Works - Sanitation		\$ 568,394	\$ -	\$ -	\$ 568,394

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	\$ 398,738	\$ -	\$ 165	\$ -
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance- Snow Removal		20,846		
433.00	Traffic Control Devices		14,227		
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		195		
437.00	Repairs of Tools and Machinery		5,785		
438.00	Maintenance & Repairs of Roads & Bridges		50,946		
439.00	Highway Construction and Rebuilding Projects		63,918		
Total Public Works - Highways and Streets		\$ 398,738	\$ 155,911	\$ 165	\$ -

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				
Total Public Works-Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture-Recreation Administration	\$ 249	\$ -	\$ -	\$ -
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	25,124			
455.00	Shade Trees				
456.00	Libraries	8,349			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	-			
Total Culture and Recreation		\$ 33,722	\$ -	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ 802,902	\$ -
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00					
469.00	All Other Community Development				
Total Community Development		\$ -	\$ -	\$ 802,902	\$ -

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
Public Works - Highways and Streets		Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00	General Services- Administration	\$ -	\$ -	\$ -	\$ 398,803
431.00	Cleaning of Streets and Gutters				\$ -
432.00	Winter Maintenance- Snow Removal				\$ 20,845
433.00	Traffic Control Devices				\$ 14,222
434.00	Street Lighting				\$ -
435.00	Sidewalks and Crosswalks				\$ -
436.00	Storm Sewers and Drains				\$ 198
437.00	Repairs of Tools and Machinery				\$ 5,785
438.00	Maintenance & Repairs of Roads & Bridges				\$ 50,946
439.00	Highway Construction and Rebuilding Projects				\$ 83,918
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 554,814

Public Works - Other Services		Enterprise	Internal Service	Fiduciary Fund	Total
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				\$ -
Total Public Works-Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation		Enterprise	Internal Service	Fiduciary Fund	Total
451.00	Culture- Recreation Administration	\$ -	\$ -	\$ -	\$ 249
452.00	Participant Recreation				\$ -
453.00	Speculator Recreation				\$ -
454.00	Parks				\$ 25,124
455.00	Shade Trees				\$ -
456.00	Libraries				\$ 8,349
457.00	Civil and Military Celebrations				\$ -
458.00	Senior Citizens' Centers				\$ -
459.00	All Other Culture and Recreation				\$ -
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 33,722

Community Development		Enterprise	Internal Service	Fiduciary Fund	Total
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ 802,902
462.00	Community Development and Housing				\$ -
463.00	Economic Development				\$ -
464.00	Economic Opportunity				\$ -
465.00-					\$ -
469.00	All Other Community Development				\$ -
Total Community Development		\$ -	\$ -	\$ -	\$ 802,902

EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (including State Liquor Funds)	Capital Projects	Debt Service
Debt Service					
471.00	Debt Principal (short-term and long-term)	\$ 199,618	\$ 24,301	\$ -	
472.00	Debt Interest (short-term and long-term)	63,871	3,448		
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 263,489	\$ 27,749	\$ -	\$ -

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				
Total Employer Paid Benefits & Withholding Items		\$ -	\$ -	\$ -	\$ -

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

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ -	\$ -
489.00	All Other Unclassified Expenditures	7,499			
Total Unclassified Operating Expenditures		\$ 7,499	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	591,914	17,416	116,794	
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 591,914	\$ 17,416	\$ 116,794	\$ -

TOTAL EXPENDITURES		\$ 3,196,604	\$ 286,188	\$ 923,050	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ (14,711)	\$ 2,539	\$ (435,911)	\$ -
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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)	\$ -	\$ -	\$ -	\$ 223,919
472.00	Debt Interest (short-term and long-term)				\$ 67,319
475.00	Fiscal Agent Fees				\$ -
Total Debt Service		\$ -	\$ -	\$ -	\$ 291,238

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ -	\$ 6,886	\$ -	\$ 6,886
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				-
484.00	Worker Compensation Insurance				-
487.00	Group Insurance and Other Benefits				-
Total Employer Paid Benefits & Withholding Items		\$ -	\$ 6,886	\$ -	\$ 6,886

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

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ 126,574	\$ 126,574
489.00	All Other Unclassified Expenditures			38,466	\$ 45,965
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 165,040	\$ 172,539

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	75,100			\$ 801,224
493.00	All Other Financing Uses				\$ -
Total Other Financing Uses		\$ 75,100	\$ -	\$ -	\$ 801,224

TOTAL EXPENDITURES	\$ 643,494	\$ 6,886	\$ 165,040	\$ 5,221,271
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ (15,721)	\$ (2,949)	\$ 119,061	\$ (347,692)
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STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Community Development	\$ -	\$ -	\$ -
Electric			-
Fire			-
Gas System			-
General Government	1,255		1,255
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	51,712		51,712
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways		63,919	63,919
Water			-
Other (Please Specify)			-
Land			-
Conservation of Natural Resources (Open Space)	801,950		801,950
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES	\$ 918,836
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EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year \$ 1,027,632
 (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

Under the Special Revenue Fund there is a prior period adjustment to fund balance for depreciation not taken in 2011 in the Liquid Fuels Fund for \$29,516.

KIMMEL, LORAH & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

August 19, 2013

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, 2012 and for the year ended December 31, 2012, as listed in the table of contents.

Managements' Responsibility for the Financial Statements

Management and the Board of Supervisors are responsible for the preparation and fair presentation of the Commonwealth of Pennsylvania Form DCED-CLGS-30 financial statements in accordance with the 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. Management and the Supervisors are 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.

Auditors' Responsibility

Our Responsibility is to express opinions on the 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 involves performing procedures to obtain audit evidence about amounts in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risk 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.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Commonwealth of Pennsylvania Form DCED-CLGS-30 financial statements.

Basis for Qualified Opinion on the Commonwealth of Pennsylvania Form DCED-CLGS-30 financial statements

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.

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.

Qualified Opinion Commonwealth of Pennsylvania Form DCED-CLGS-30

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, 2012 and its revenues and other financing sources received and expenditures and other financing uses paid for the year ended December 31, 2012 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, 2012, the results of its operations for the year ended December 31, 2012, 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 19th day of August

2013

Signed Susan G. Locker

