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Governor's Center for Local Government Services
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2013 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Township of: West Brandywine County: Chester

WEST BRANDYWINE TOWNSHIP

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**Balance Sheet
December 31, 2013**

Assets and Other Debits		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 46,697	\$ 47,316	\$ 94,479	\$ -
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)				
130	Due From Other Funds	6,027		5,873	
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits	190	2,065		
Total Assets and Other Debits		\$ 52,914	\$ 49,381	\$ 100,352	\$ -

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	54,428	154		
260-269	Long Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
Total Liabilities and Other Credits		\$ 54,428	\$ 154	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	(1,514)	49,227	100,352	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ (1,514)	\$ 49,227	\$ 100,352	\$ -

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	\$ 37,035	\$ 13,405	\$ 2,377,757	\$ -	\$ -	\$ 2,616,689
140-144	Tax Receivable						-
121-129							-
145-149	Account Receivable (excluding taxes)						-
130	Due From Other Funds		49,627				61,527
131-139							-
150-159	Other Current Assets						-
160-169	Fixed Assets	167,111			9,469,135		9,636,246
180-189	Other Debits					3,656,286	3,658,541
Total Assets and Other Debits		\$ 204,146	\$ 63,032	\$ 2,377,757	\$ 9,469,135	\$ 3,656,286	\$ 15,973,003

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$ 40,194	\$ -	\$ -	\$ -	\$ 40,194
200-209							\$ -
231-239	All Other Current Liabilities						\$ -
230	Due To Other Funds						\$ 54,582
260-269	Long Term Liabilities					3,435,000	\$ 3,435,000
240-259	Current Portion of Long-Term Debt & Other Credits					221,286	\$ 221,286
Total Liabilities and Other Credits		\$ -	\$ 40,194	\$ -	\$ -	\$ 3,656,286	\$ 3,751,062

Fund and Account Group Equity							
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	204,146	22,838	2,377,757			2,752,806
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ 204,146	\$ 22,838	\$ 2,377,757	\$ 9,469,135	\$ -	12,221,941

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 15,973,003
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Revenues		Proprietary Funds		Fiduciary Fund	Total
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Taxes					
301.00	Real Estate Taxes	\$ -	\$ -	\$ -	\$ 537,749
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				171,228
310.20	Earned Income Taxes/Wage Taxes				1,408,237
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax				85,231
310.60	Amusement/Admission Taxes				1,051
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes				-
					-
					-
					-
					-
					-
					-
	Total Taxes	\$ -	\$ -	\$ -	\$ 2,203,496

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ -	\$ -	\$ -	\$ 21,902
321.80	Cable Television Franchise Fees				211,029
	Total Licenses and Permits	\$ -	\$ -	\$ -	\$ 232,931

Fines and Forfeits					
330-332	Fines and Forfeits	\$ -	\$ -	\$ -	\$ 74,640

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$ -	\$ -	\$ 352,673	\$ 353,055
342.00	Rents and Royalties				17,721
	Total Interest, Rents, and Royalties	\$ -	\$ -	\$ 352,673	\$ 370,776

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				
Total Federal		\$ -	\$ -	\$ -	\$ -

State		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development	800		5,000	
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax	2,709			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		179,395		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	69,918			
355.07	Foreign Fire Insurance Tax Distribution	58,008			
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		\$ 131,435	\$ 179,395	\$ 5,000	\$ -

Local Governmental Units		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants			41,256	
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	31,588		636	
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				
Total Local Government Units		\$ 31,588	\$ -	\$ 41,892	\$ -

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				-
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets	\$ -	\$ -	\$ -	-
354.09	Community Development				5,800
354.15	Recycling/Act 101	15,383			15,383
354.00	All Other State Capital and Operating Grants	586			586
355.01	Public Utility Realty Tax				2,709
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback				179,395
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				69,918
355.07	Foreign Fire Insurance Tax Distribution				58,008
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		\$ 15,969	\$ -	\$ -	\$ 331,799

Local Governmental Units					
357.03	Highways and Streets	\$ -	\$ -	\$ -	-
357.00	All Other Local Governmental Units Capital and Operating Grants				41,256
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				32,224
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 73,480

TOTAL INTERGOVERNMENTAL REVENUES					\$ 405,279
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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	\$ 76,519	\$ -	\$ -	\$ -
362.00	Public Safety	78,108			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services	23,382			
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	10,955			
368.00	Airports				
369.00	Bars				
370.00	Cemeteries				
372.00	Electric System				
373.00	Gas System	2,950			
374.00	Housing System				
375.00	Markets				
377.00	Transit Systems				
378.00	Water System				
379.00	All Other Charges for Services	26,046			
Total Charges for Services		\$ 217,960	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	6,621		5,000	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	15,000			
Total Unclassified Operating Revenues		\$ 21,621	\$ -	\$ 5,000	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ 200	\$ -
392.00	Interfund Operating Transfers	574,135			
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	15,741		4,000	
Total Other Financing Sources		\$ 589,876	\$ -	\$ 4,200	\$ -

TOTAL REVENUES	\$ 3,156,630	\$ 268,731	\$ 331,776	\$ -
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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	\$ 1,895	\$ -	\$ -	\$ 78,414
362.00	Public Safety				78,108
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				23,382
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & Disposal Charge (trash)	687,818			687,818
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				10,955
368.00	Airports				-
369.00	Bars				-
370.00	Cemeteries				-
372.00	Electric System				-
373.00	Gas System				2,950
374.00	Housing System				-
375.00	Markets				-
377.00	Transit Systems				-
378.00	Water System				-
379.00	All Other Charges for Services				26,046
Total Charges for Services		\$ 689,713	\$ -	\$ -	\$ 907,673

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				\$ -
387.00	Contributions & Donations from Private Sectors				11,621
388.00	Fiduciary Fund Pension Contributions			309,949	\$ 309,949
389.00	All Other Unclassified Operating Revenues	4,270	141		23,411
Total Unclassified Operating Revenues		\$ 4,270	\$ 141	\$ 309,949	\$ 344,981

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ 200
392.00	Interfund Operating Transfers		21,500		\$ 595,635
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt	-			-
395.00	Refunds of Prior Year Expenditures				15,741
Total Other Financing Sources		\$ -	\$ 21,500	\$ -	\$ 611,576

TOTAL REVENUES	\$ 709,952	\$ 21,641	\$ 662,622	\$ 5,151,352
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EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
General Government					
400.00	Legislative (Governing) Body	\$ 117,057	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor)	176,385			
402.00	Auditing Services/Financial Administration	66,741			
403.00	Tax Collection	31,155			
404.00	Solicitor/Legal Services	36,468			
405.00	Secretary/Clerk	48,972			
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services				
409.00	General Government Buildings and Plant	36,934			
Total General Government		\$ 513,712	\$ -	\$ -	\$ -

Public Safety					
410.00	Police	\$ 1,074,579	\$ -	\$ -	\$ -
411.00	Fire	80,100	87,302		
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	158,338			
414.00	Planning and Zoning	144,076			
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		\$ 1,457,093	\$ 87,302	\$ -	\$ -

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	\$ -	\$ -	\$ -	\$ 117,057
401.00	Executive (Manager or Mayor)				\$ 176,385
402.00	Auditing Services/Financial Administration				\$ 66,741
403.00	Tax Collection				\$ 31,155
404.00	Solicitor/Legal Services				\$ 36,468
405.00	Secretary/Clerk				\$ 48,972
406.00	Other General Government Administration				\$ -
407.00	IT-Networking Services-Data Processing				\$ -
408.00	Engineering Services				\$ -
409.00	General Government Buildings and Plant				\$ 36,934
Total General Government		\$ -	\$ -	\$ -	\$ 513,712

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ 1,074,579
411.00	Fire				\$ 167,402
412.00	Ambulance/Rescue				\$ -
413.00	UCC and Code Enforcement				\$ 158,338
414.00	Planning and Zoning				\$ 144,076
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		\$ -	\$ -	\$ -	\$ 1,544,395

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)	533,810			533,810
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				-
Total Public Works - Sanitation		\$ 533,810	\$ -	\$ -	533,810

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	\$ 445,135	\$ 3,506	\$ -	\$ -
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance- Snow Removal		35,729		
433.00	Traffic Control Devices		15,022		
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		3,058		
437.00	Repairs of Tools and Machinery		2,349		
438.00	Maintenance & Repairs of Roads & Bridges		71,392		
439.00	Highway Construction and Rebuilding Projects				
Total Public Works - Highways and Streets		\$ 445,135	\$ 131,056	\$ -	\$ -

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	\$ 800	\$ -	\$ -	\$ -
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	19,945			
455.00	Shade Trees				
456.00	Libraries	7,393			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	-			
Total Culture and Recreation		\$ 28,138	\$ -	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ 342,137	\$ -
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		\$ -	\$ -	\$ 342,137	\$ -

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Public Works - Highways and Streets					
430.00	General Services- Administration	\$ -	\$ -	\$ -	\$ 448,641
431.00	Cleaning of Streets and Gutters				\$ -
432.00	Winter Maintenance- Snow Removal				\$ 35,729
433.00	Traffic Control Devices				\$ 15,022
434.00	Street Lighting				\$ -
435.00	Sidewalks and Crosswalks				\$ -
436.00	Storm Sewers and Drains				\$ 3,058
437.00	Repairs of Tools and Machinery				\$ 2,349
438.00	Maintenance & Repairs of Roads & Bridges				\$ 71,392
439.00	Highway Construction and Rebuilding Projects				\$ -
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 576,191

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	\$ -	\$ -	\$ -	\$ 800
452.00	Participant Recreation				\$ -
453.00	Spectator Recreation				\$ -
454.00	Parks				\$ 19,945
455.00	Shade Trees				\$ -
456.00	Libraries				\$ 7,393
457.00	Civil and Military Celebrations				\$ -
458.00	Senior Citizens' Centers				\$ -
459.00	All Other Culture and Recreation				\$ -
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 28,138

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ 342,137
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		\$ -	\$ -	\$ -	\$ 342,137

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)	\$ 207,941	\$ 24,301	\$ -	
472.00	Debt Interest (short-term and long-term)	64,726	3,447		
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 272,667	\$ 27,748	\$ -	\$ -

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	5,966	10		
Total Unclassified Operating Expenditures		\$ 5,966	\$ 10	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	425,295		340	
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 425,295	\$ -	\$ 340	\$ -

TOTAL EXPENDITURES		\$ 3,148,006	\$ 246,116	\$ 342,477	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ 8,624	\$ 22,615	\$ (10,701)	\$ -
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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)	\$ -	\$ -	\$ -	\$ 232,242
472.00	Debt Interest (short-term and long-term)				\$ 68,173
475.00	Fiscal Agent Fees				\$ -
Total Debt Service		\$ -	\$ -	\$ -	\$ 300,415

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	\$ -	\$ -	\$ 330,230	\$ 330,230
489.00	All Other Unclassified Expenditures			46,393	\$ 52,369
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 376,623	\$ 382,599

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	170,000			\$ 595,635
493.00	All Other Financing Uses				\$ -
Total Other Financing Uses		\$ 170,000	\$ -	\$ -	\$ 595,635

TOTAL EXPENDITURES	\$ 703,810	\$ -	\$ 376,623	\$ 4,817,032
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 6,142	\$ 21,641	\$ 285,999	\$ 334,320
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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
General Obligation Bonds and Notes												
General Obligation Bond		B	2010	2027	4,165,000	3,815,000		185,000		3,630,000		3,630,000
General Obligation Note		N	2012	2014	65,500	45,882		22,941		22,941		22,941
Revenue Bonds and Notes												
Lease Rental Debt												
Dump Truck Lease			2010	2014	99,497	27,646		24,301		\$ 3,345		3,345
Other												

Total bonds and notes outstanding	\$	3,652,941
Capitalized lease obligations		3,345
Other debt		-
TOTAL OUTSTANDING DEBT	\$	3,656,286

STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Community Develoement	\$ -	\$ -	\$ -
Electric			-
Fire			-
Gas System			-
General Government			-
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police			-
Recreation			-
Sewer			-
Solid Waste	21,273		21,273
Streets/Highways			-
Water			-
Other (<i>Please Specify</i>)			-
Land			-
Conservation of Natural Resources (Open Space)			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES	\$ 21,273
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EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year \$ 1,079,688
 (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

June 5, 2014

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, 2013 and for the year ended December 31, 2013, 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, 2013 and its revenues and other financing sources received and expenditures and other financing uses paid for the year ended December 31, 2013 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 above Basis for Qualified Opinion section, 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, 2013, the results of its operations for the year ended December 31, 2013, 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 14 day of July

2014

Signed Susan A Locker

