

DCED-CLGS-30

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## 2010 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, 2010**

Assets and Other Debits		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 19,679	\$ 6,906	\$ 311,302	\$ 1,181
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)				
130	Due From Other Funds				
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
<b>Total Assets and Other Debits</b>		<b>\$ 19,679</b>	<b>\$ 6,906</b>	<b>\$ 311,302</b>	<b>\$ 1,181</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		1		
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>\$ 1</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	19,679	6,905	311,302	1,181
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ 19,679</b>	<b>\$ 6,905</b>	<b>\$ 311,302</b>	<b>\$ 1,181</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	\$ (10,261)	\$ 21,770	\$ 1,992,309	\$ -	\$ -	\$ 2,342,886
140-144	Tax Receivable						-
121-129							
145-149	Account Receivable (excluding taxes)						-
130	Due From Other Funds	-	2,934				2,934
131-139							
150-159	Other Current Assets						-
160-169	Fixed Assets	238,285			8,550,599		8,788,884
180-189	Other Debits					4,241,248	4,241,248
<b>Total Assets and Other Debits</b>		<b>\$ 228,024</b>	<b>\$ 24,704</b>	<b>\$ 1,992,309</b>	<b>\$ 8,550,599</b>	<b>\$ 4,241,248</b>	<b>\$ 15,375,952</b>

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$ 18,748	\$ -	\$ -	\$ -	\$ 18,748
200-209							
231-239	All Other Current Liabilities						\$ -
230	Due To Other Funds		5,446				\$ 5,447
260-269	Long Term Liabilities					4,046,948	\$ 4,046,948
240-259	Current Portion of Long-Term Debt & Other Credits					194,300	\$ 194,300
<b>Total Liabilities and Other Credits</b>		<b>\$ -</b>	<b>\$ 24,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,241,248</b>	<b>\$ 4,265,443</b>

Fund and Account Group Equity							
281-284	Contributed Capital		\$ -	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				8,550,599		8,550,599
270-289	Fund Balance / Retained Earnings on 12/31	228,024	510	1,992,309			2,559,910
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		<b>\$ 228,024</b>	<b>\$ 510</b>	<b>\$ 1,992,309</b>	<b>\$ 8,550,599</b>	<b>\$ -</b>	<b>11,110,509</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>							<b>\$ 15,375,952</b>
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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		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development	29,419			
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax	2,912			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		172,914		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	71,166			
355.07	Foreign Fire Insurance Tax Distribution	60,055			
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>		\$ 163,552	\$ 172,914	\$ -	\$ -

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				
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>		\$ -	\$ -	\$ -	\$ -

Intergovernmental Revenues		Proprietary Funds		Fiduciary Fund	Total
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
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				29,419
354.15	Recycling/Act 101	22,878			22,878
354.00	All Other State Capital and Operating Grants	-			-
355.01	Public Utility Realty Tax				2,912
355.02-	Motor Vehicle Fuel Tax				-
355.03	(Liquid Fuels Tax) and State Road Turnback				172,914
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				71,166
355.07	Foreign Fire Insurance Tax Distribution				60,055
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>		\$ 22,878	\$ -	\$ -	\$ 359,344

Local Governmental Units					
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants	-			-
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 Governmental Units</b>		\$ -	\$ -	\$ -	\$ -

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>					\$ 359,344
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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	\$ 42,237	\$ -		\$ -
362.00	Public Safety	181,915			
363.20	Parking	18,010			
363.00	All Other Charges for Highway & Streets Services	37,724			
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	986			
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	123,886			
<b>Total Charges for Services</b>		<b>\$ 404,758</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	5,500	\$ -
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	2,130		5,000	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	100,297	14,228	5,250	
<b>Total Unclassified Operating Revenues</b>		<b>\$ 102,427</b>	<b>\$ 14,228</b>	<b>\$ 15,750</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers	748,728		292,025	236,559
393.00	Proceeds of General Long-Term Debt	4,165,000			
394.00	Proceeds of Short-Term Debt	d			
395.00	Refunds of Prior Year Expenditures	4,320			
<b>Total Other Financing Sources</b>		<b>\$ 4,918,048</b>	<b>\$ -</b>	<b>\$ 292,025</b>	<b>\$ 236,559</b>

<b>TOTAL REVENUES</b>	<b>\$ 7,574,244</b>	<b>\$ 287,362</b>	<b>\$ 554,506</b>	<b>\$ 236,566</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	\$ 1,215	\$ -	\$ -	\$ 43,452
362.00	Public Safety				181,915
363.20	Parking				18,010
363.00	All Other Charges for Highway & Streets Services				37,724
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & Disposal Charge (trash)	631,633			631,633
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				986
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				123,886
<b>Total Charges for Services</b>		<b>\$ 632,848</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,037,606</b>

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ 5,500
386.00	Escheats (sale of personal property)				\$ -
387.00	Contributions & Donations from Private Sectors				7,130
388.00	Fiduciary Fund Pension Contributions			230,561	\$ 230,561
389.00	All Other Unclassified Operating Revenues	428			120,203
<b>Total Unclassified Operating Revenues</b>		<b>\$ 428</b>	<b>\$ -</b>	<b>\$ 230,561</b>	<b>\$ 363,394</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers				1,277,312
393.00	Proceeds of General Long-Term Debt				4,165,000
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				4,320
<b>Total Other Financing Sources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,446,632</b>

<b>TOTAL REVENUES</b>	<b>\$ 656,793</b>	<b>\$ 106</b>	<b>\$ 395,242</b>	<b>\$ 9,704,819</b>
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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	\$ 129,267	\$ -	\$ 1,046	\$ -
401.00	Executive (Manager or Mayor)	219,687		1,898	
402.00	Auditing Services/Financial Administration	56,024		1,332	
403.00	Tax Collection	59,111		5,077	
404.00	Solicitor/Legal Services	28,539			
405.00	Secretary/Clerk	37,199		105	
406.00	Other General Government Administration	38,099			
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services	-			
409.00	General Government Buildings and Plant	45,519			
<b>Total General Government</b>		<b>\$ 613,445</b>	<b>\$ -</b>	<b>\$ 9,458</b>	<b>\$ -</b>

Public Safety					
410.00	Police	\$ 1,116,565	\$ -	\$ 5,164	\$ -
411.00	Fire	77,104	99,832		
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	127,305		695	
414.00	Planning and Zoning	171,486			
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>\$ 1,492,460</b>	<b>\$ 99,832</b>	<b>\$ 5,859</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	\$ -	\$ -	\$ -	\$ 130,313
401.00	Executive (Manager or Mayor)				\$ 221,585
402.00	Auditing Services/Financial Administration				\$ 57,356
403.00	Tax Collection				\$ 64,188
404.00	Solicitor/Legal Services				\$ 28,539
405.00	Secretary/Clerk				\$ 37,304
406.00	Other General Government Administration				\$ 38,099
407.00	IT-Networking Services-Data Processing				\$ -
408.00	Engineering Services				\$ -
409.00	General Government Buildings and Plant				\$ 45,519
<b>Total General Government</b>		\$ -	\$ -	\$ -	\$ 622,903

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ 1,121,729
411.00	Fire				\$ 176,936
412.00	Ambulance/Rescue				\$ -
413.00	UCC and Code Enforcement				\$ 128,000
414.00	Planning and Zoning				\$ 171,486
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>		\$ -	\$ -	\$ -	\$ 1,598,151

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)	470,239			470,239
428.00	Weed Control				\$ -
429.00	Wastewater/Sewage Collection and Treatment				\$ -
<b>Total Public Works - Sanitation</b>		\$ 470,239	\$ -	\$ -	\$ 470,239

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	\$ 375,133	\$ 91,781	\$ 975	\$ -
431.00	Cleaning of Streets and Gutters		-		
432.00	Winter Maintenance- Snow Removal		55,474		
433.00	Traffic Control Devices		4,162		
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		-		
437.00	Repairs of Tools and Machinery		6,378		
438.00	Maintenance & Repairs of Roads & Bridges		23,827		
439.00	Highway Construction and Rebuilding Projects		79,349		
<b>Total Public Works - Highways and Streets</b>		<b>\$ 375,133</b>	<b>\$ 260,971</b>	<b>\$ 975</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	\$ 259	\$ -	\$ -	\$ -
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	23,752			
455.00	Shade Trees				
456.00	Libraries	7,153			
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>\$ 31,164</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Community Development					
461.00	Conservation of Natural Resources	\$ 526,232	\$ -	\$ -	\$ -
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>\$ 526,232</b>	<b>\$ -</b>	<b>\$ -</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	\$ -	\$ -	\$ -	\$ 467,889
431.00	Cleaning of Streets and Gutters				\$ -
432.00	Winter Maintenance- Snow Removal				\$ 55,474
433.00	Traffic Control Devices				\$ 4,162
434.00	Street Lighting				\$ -
435.00	Sidewalks and Crosswalks				\$ -
436.00	Storm Sewers and Drains				\$ -
437.00	Repairs of Tools and Machinery				\$ 6,378
438.00	Maintenance & Repairs of Roads & Bridges				\$ 23,827
439.00	Highway Construction and Rebuilding Projects				\$ 79,349
<b>Total Public Works - Highways and Streets</b>		\$ -	\$ -	\$ -	\$ 637,079

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	\$ -	\$ -	\$ -	\$ 259
452.00	Participant Recreation				\$ -
453.00	Spectator Recreation				\$ -
454.00	Parks				\$ 23,752
455.00	Shade Trees				\$ -
456.00	Libraries				\$ 7,153
457.00	Civil and Military Celebrations				\$ -
458.00	Senior Citizens' Centers				\$ -
459.00	All Other Culture and Recreation				\$ -
<b>Total Culture and Recreation</b>		\$ -	\$ -	\$ -	\$ 31,164

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ 526,232
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>		\$ -	\$ -	\$ -	\$ 526,232

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)	\$ 4,136,721	\$ -	\$ -	\$ 169,132
472.00	Debt Interest (short-term and long-term)	28,781			67,426
475.00	Fiscal Agent Fees				
<b>Total Debt Service</b>		<b>\$ 4,165,502</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,558</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	1,723			
<b>Total Unclassified Operating Expenditures</b>		<b>\$ 1,723</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	359,451		765,947	
493.00	All Other Financing Uses				
<b>Total Other Financing Uses</b>		<b>\$ 359,451</b>	<b>\$ -</b>	<b>\$ 765,947</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 7,565,110</b>	<b>\$ 360,803</b>	<b>\$ 782,239</b>	<b>\$ 236,558</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 9,134</b>	<b>\$ (73,441)</b>	<b>\$ (227,733)</b>	<b>\$ 8</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)	\$ 125,000	\$ -	\$ -	\$ 4,430,853
472.00	Debt Interest (short-term and long-term)	1,724			\$ 97,931
475.00	Fiscal Agent Fees	-			\$ -
<b>Total Debt Service</b>		<b>\$ 126,724</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,528,784</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	\$ -	\$ -	\$ 87,723	\$ 87,723
489.00	All Other Unclassified Expenditures		1,666	37,746	\$ 41,135
<b>Total Unclassified Operating Expenditures</b>		<b>\$ -</b>	<b>\$ 1,666</b>	<b>\$ 125,469</b>	<b>\$ 128,858</b>

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	75,000			\$ 1,200,398
493.00	All Other Financing Uses				\$ -
<b>Total Other Financing Uses</b>		<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,398</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 671,963</b>	<b>\$ 1,666</b>	<b>\$ 125,469</b>	<b>\$ 9,743,808</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ (15,170)</b>	<b>\$ (1,560)</b>	<b>\$ 269,773</b>	<b>\$ (38,989)</b>
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## 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	47,021		47,021
Streets/Highways	99,497		99,497
Water			-
Other ( <i>Please Specify</i> )			-
Land	290,000		290,000
			-
			-
			-
			-
			-
			-
			-
			-

<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 436,518</b>
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### EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year ..... \$ 1,142,186  
 (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 AUDITOR'S REPORT

February 7, 2011

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, 2010 and for the year ended December 31, 2010, 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, 2010 and its revenues and other financing sources received and expenditures and other financing uses paid for the year ended December 31, 2010 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, 2010, the results of its operations for the year ended December 31, 2010, 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 7th day of February

2011

Signed Diane A. Koch

