

MINGIS, GUTOWSKI & COMPANY, LLP

Certified Public Accountants 791 South Chester Road, Swarthmore, PA 19081

610-544-5100
FAX: 610-544-9767

February 12, 2015

Board of Supervisors
East Bradford Township
East Bradford, Pennsylvania 19380

We have audited the Municipal Annual Audit and Financial Report of East Bradford Township (the Township) for the year ended December 31, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 3, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 6, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

East Bradford Township
February 12, 2015
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This information is intended solely for the use of East Bradford Township's Board of Supervisors and management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Mingis, Gutowski & Company, LLP

Swarthmore, Pennsylvania

copy: Mr. Michael Lynch

**2014 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

150245 EAST BRADFORD TWP, CHESTER COUNTY

EAST BRADFORD TWP, CHESTER County

BALANCE SHEET

December 31, 2014

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities									11,003,490	11,003,490
240-259	Current Portion of Long-Term Debt and Other Credits									709,472	709,472
Total Liabilities and Other Credits		123,214								11,712,962	11,836,176

Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	2,251,176	1,786,326	833,275		1,168,573					6,039,350
291-299	Other Equity										
Total Fund and Account Group Equity		2,251,176	1,786,326	833,275		1,168,573					6,039,350

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											17,875,526
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EAST BRADFORD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	1,333	1,987	1,518		821		5,659
342.00	Rents and Royalties			4,410				4,410
Total Interest, Rents and Royalties		1,333	1,987	5,928		821		10,069

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	26,865						26,865
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	5,110						5,110
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		276,988					276,988
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	42,599						42,599
355.07	Foreign Fire Insurance Tax Distribution	97,765						97,765
355.08	Local Share Assessment/Gaming Proceeds							

EAST BRADFORD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements	11,328						11,328
356.00	State Payments in Lieu of Taxes							
Total State		183,667	276,988					460,655

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	204	95,979					96,183
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		204	95,979					96,183

Charges for Service								
361.00	General Government	157,093						157,093
362.00	Public Safety	46,446						46,446
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				1,119,437			1,119,437
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							

EAST BRADFORD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
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 Service							
Total Charges for Service		203,539				1,119,437		1,322,976

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	38,690		7,489				46,179
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	5,043		480				5,523
Total Unclassified Operating Revenues		43,733		7,969				51,702

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition			25,100				25,100
392.00	Interfund Operating Transfers	414,374	29,803	645,000				1,089,177
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

EAST BRADFORD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	1,057		8,762			9,819
	Total Other Financing Sources	415,431	29,803	678,862			1,124,096

TOTAL REVENUES	4,268,248	1,458,603	788,738		1,120,258		7,635,847
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	26,940					26,940
401.00	Executive (Manager or Mayor)	192,614					192,614
402.00	Auditing Services / Financial Administration	17,451					17,451
403.00	Tax Collection	118					118
404.00	Solicitor / Legal Services	26,062	2,511				28,573
405.00	Secretary / Clerk						
406.00	Other General Government Administration	112,862			14,926		127,788
407.00	IT-Networking Services-Data Processing	33,668		65,260			98,928
408.00	Engineering Services	123,244			3,920		127,164
409.00	General Government Buildings and Plant	37,930		3,736			41,666
	Total General Government	570,889	2,511	68,996	18,846		661,242

Public Safety							
410.00	Police	1,140,742					1,140,742
411.00	Fire	369,903					369,903
412.00	Ambulance / Rescue	7,000					7,000
413.00	UCC and Code Enforcement	96,296					96,296
414.00	Planning and Zoning	35,976					35,976
415.00	Emergency Management and Communications	1,500					1,500

EAST BRADFORD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety								
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	3,299						3,299
Total Public Safety		1,654,716						1,654,716

Health and Human Services								
420.00-425.00	Health and Human Services	2,500						2,500
Total Health and Human Services		2,500						2,500

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	12,917						12,917
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				1,036,984			1,036,984
Total Public Works - Sanitation		12,917			1,036,984			1,049,901

Public Works - Highways and Streets								
430.00	General Services - Administration	584,030		1,543,185				2,127,215
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	8,662	67,228					75,890
433.00	Traffic Control Devices	10,117	12,989					23,106
434.00	Street Lighting							
435.00	Sidewalks and Crosswalks	3,050						3,050
436.00	Storm Sewers and Drains	5,172						5,172

EAST BRADFORD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets							
437.00	Repairs of Tools and Machinery	5,769					5,769
438.00	Maintenance and Repairs of Roads and Bridges	44,490	204,148				248,638
439.00	Highway Construction and Rebuilding Projects	13,399					13,399
Total Public Works - Highways and Streets		674,689	284,365	1,543,185			2,502,239

Other Public Works Enterprises							
440.00	Airports						
441.00	Cemeteries						
442.00	Electric System						
443.00	Gas System						
444.00	Markets						
445.00	Parking						
446.00	Storm Water and Flood Control						
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises							

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks	41,942	82,434				124,376
455.00	Shade Trees						
456.00	Libraries	7,500					7,500

EAST BRADFORD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	7,628						7,628
Total Culture and Recreation		57,070		82,434				139,504

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)	65,000	613,000	61,124				739,124
472.00	Debt Interest (short-term and long-term)	38,138	399,448	2,615				440,201
475.00	Fiscal Agent Fees		1,078					1,078
Total Debt Service		103,138	1,013,526	63,739				1,180,403

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	71,422						71,422
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	108,843						108,843
484.00	Worker Compensation Insurance	13,591						13,591

EAST BRADFORD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items							
487.00	Other Group Insurance Benefits	260,938					260,938
Total Employer Paid Benefits and Withholding Items		454,794					454,794

Insurance							
486.00	Insurance, Casualty, and Surety	74,738			4,911		79,649
Total Insurance		74,738			4,911		79,649

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures			13			13
Total Unclassified Operating Expenditures				13			13

Other Financing Uses							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	674,803	59,528	339,846	15,000		1,089,177
493.00	All Other Financing Uses						
Total Other Financing Uses		674,803	59,528	339,846	15,000		1,089,177

TOTAL EXPENDITURES	4,280,254	1,359,930	2,098,213		1,075,741		8,814,138
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-12,006	98,673	-1,309,475		44,517		-1,178,291
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EAST BRADFORD TWP

December 31, 2014

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
G.O. Bond	Bond	2011	2028	4,150,000	4,140,000		5,000		4,135,000		4,135,000
G.O. Bond	Bond	2013	2028	5,025,000	4,655,000		375,000		4,280,000		4,280,000
Revenue Bonds and Notes											
Guaranteed Revenue Note	Note	2002	2023	12,000,000	3,492,000		298,000		3,194,000		3,194,000
Lease Rental Debt											
Truck Lease	Capital Leases	2013	2015	50,430	34,369		16,660		17,709		17,709
Truck Lease	Capital Leases	2014	2016	79,552	0	79,552	27,937		51,615		51,615
Truck Lease	Capital Leases	2014	2016	51,165	0	51,165	16,527		34,638		34,638
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

11,712,962

Capitalized lease obligations

Net debt

11,712,962

EAST BRADFORD TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2014

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government	65,260	1,731,304	1,796,564
Health			
Housing			
Libraries			
Mass Transit			
Parks		23,106	23,106
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	72,577	10,000	82,577
Water			
Other: _____			
Community Development			
TOTAL CAPITAL EXPENDITURES	137,837	1,764,410	1,902,247

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

786,103

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:
Governing Body of the Municipality
President Judge of the Court of Common Pleas
Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the EAST BRADFORD TWP have audited, adjusted and settled the various funds and account groups of the EAST BRADFORD TWP for the year ended December 31, 2014. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

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

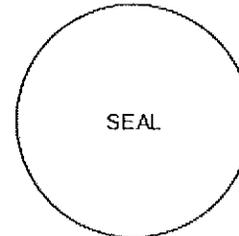
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of EAST BRADFORD TWP for the year ended December 31, 2014, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 11 day of February, 2015.



Signed: _____
Witness (Controller)/Auditor (Auditors)

EAST BRADFORD TWP, CHESTER County

December 31, 2014

NOTES / COMMENTS

Other current assets and other current liabilities represent escrow deposits received from developers

The independent accounting firm was not engaged to audit the pension fund

TOWNSHIP OF EAST BRADFORD, PENNSYLVANIA
SUMMARY FINANCIAL INFORMATION DERIVED FROM THE ANNUAL AUDIT
AND FINANCIAL REPORT (DCED-CLGS-30) FOR THE YEAR ENDED DECEMBER 31, 2014.
A COPY OF THE AUDITED FINANCIAL STATEMENTS, PREPARED BY INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS, IS AVAILABLE FOR PUBLIC INSPECTION IN THE EAST BRADFORD
TOWNSHIP BUILDING, 666 COPELAND SCHOOL ROAD, WEST CHESTER, PA 19380.
MONDAY-FRIDAY, 8:30 AM – 4:30 PM

GENERAL FUND

Receipts	
Taxes	\$ 3,163,170
Licenses and Permits	222,276
Fines and Forfeits	34,895
Interest and Rents	1,333
Intergovernmental Revenues	183,871
Charges for Services	203,539
Miscellaneous	43,733
Interfund Transfers	414,374
Refunds and Reimbursements	<u>1,057</u>
Total	<u>4,268,248</u>
Expenditures	
General Government	570,889
Public Safety	1,654,716
Public Works	687,606
Health and Human Services	2,500
Recreation	57,070
Insurance and Employee Benefits	529,532
Debt Service	103,138
Interfund Transfers	<u>674,803</u>
Total	<u>4,280,254</u>
Excess (deficiency)	12,006
Cash Balance January 1, 2014	<u>2,263,182</u>
Cash Balance December 31, 2014	<u>\$ 2,251,176</u>

OPEN SPACE FUND

Cash Balance December 31, 2014	<u>\$ 1,543,767</u>
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LIQUID FUELS FUND

Cash Balance December 31, 2014	<u>\$ 19,503</u>
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SEWER FUND

Cash Balance December 31, 2014	<u>\$ 1,168,573</u>
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HIGHWAY IMPROVEMENT FUND

Cash Balance December 31, 2014	<u>\$ 223,056</u>
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CAPITAL RESERVE FUND

Cash Balance December 31, 2014	<u>\$ 883,275</u>
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Michael P. Lynch
Township Secretary

MINGIS, GUTOWSKI & COMPANY, LLP

Certified Public Accountants 791 South Chester Road, Swarthmore, PA 19081

610-544-5100
FAX: 610-544-9767

INDEPENDENT AUDITORS' REPORT

Board of Supervisors
East Bradford Township
East Bradford, PA 19380

We have audited the accompanying financial statements included in the Municipal Annual Audit and Financial Report (DCED-CLGS-30), a prescribed form, of East Bradford Township as of December 31, 2014 and for the year then ended.

Management's Responsibility for the Financial Report

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Pennsylvania Department of Community and Economic Development and with the basis of accounting described below; this includes determining that the presentation and the use of the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township'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 Township'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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of East Bradford Township as of December 31, 2014 and the revenue it received and expenditures it paid for the year then ended on the prescribed form in conformity with the basis of accounting described below.

Basis of Accounting

East Bradford Township's policy is to prepare its financial statements for inclusion in the Municipal Annual Audit and Financial Report (DCED-CLGS-30), a prescribed form, on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of the Department of Community and Economic Development, which is a special purpose framework other than accounting principles generally accepted in the United States of America. As permitted by DCED, East Bradford Township prepares its annual audit and financial report on the modified cash basis of accounting; consequently, certain revenue and related assets are recognized when received rather than when earned and certain expenditures are recognized when paid rather than when the liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by DCED, East Bradford Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended solely for the information and use of management and the Supervisors of East Bradford Township and for filing with the Department of Community and Economic Development and the Office of the Prothonotary and should not be used by anyone other than these specified parties.

Mingis, Gutowski & Company, LLP

Swarthmore, Pennsylvania
February 10, 2015