

**Birmingham Township  
West Chester, Pennsylvania  
Chester County**

Condensed Annual Audit and  
Financial Report  
For the Year Ended December 31, 2015



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Philadelphia, PA 19103

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## INDEPENDENT AUDITOR'S REPORT

**Board of Supervisors  
Birmingham Township  
West Chester, Pennsylvania**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the annual audit and financial report of Birmingham Township, West Chester, Pennsylvania, Chester County, as of and for the year ended December 31, 2015 (not presented herein), and have issued our report thereon dated February 29, 2016.

### **Basis of Accounting**

The accompanying condensed annual audit and financial report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development ("**DCED**") of the Commonwealth of Pennsylvania, which practices differ from accounting principles generally accepted in the United States of America. In accordance with prescribed practices permitted by DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

### **Opinion**

In our opinion, the information set forth in the accompanying condensed annual audit and financial report is fairly stated, in all material respects, in relation to the annual audit and financial report from which it has been derived.

*BBD, LLP*

**Philadelphia, Pennsylvania  
February 29, 2016**

Annual Audit and Financial Report  
of Birmingham Township  
of Chester County, Pennsylvania  
for the year ended December 31, 2015

The condensed presentation is published in accordance with Section 904 of the Township Code. A complete copy of the audit report for the year ended December 31, 2015 is on file and available for inspection at the Township office.

FUND BALANCE, All Funds, January 1, 2015		\$ 4,052,239
REVENUES AND OTHER FINANCING SOURCES		
Taxes		1,113,446
Licenses & Permits		78,321
Fines & Forfeits		37,829
Interest, Rents & Royalties		93,870
Intergovernmental Revenues		220,474
Charges for Services		586,016
Unclassified Operating Revenues		31,132
Other Financing Sources		30,009
Total Revenues and Other Financing Sources		2,191,097
EXPENDITURES AND OTHER FINANCING USES		
General Government		265,757
Public Safety		770,386
Public Works		
--Sanitation		256,390
--Highway, Roads and Streets		283,164
--Other Services		30,793
Culture and Recreation		2,830
Debt Service		12,489
Employer Paid Benefits & Withholding Items		101,328
Insurance		28,226
Unclassified Operating Expenditures		303
Other Financing Uses		30,000
Total Expenditures and Other Financing Uses		1,781,666
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		409,431
FUND BALANCE, All Funds, December 31, 2015		\$ 4,461,670
The Gross Debt of the Township at December 31, 2015		\$ 216,000
The Assessed Valuation of the Township at December 31, 2015		\$ 477,453,630