

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

Condensed Annual Audit and  
Financial Report  
For the Year Ended December 31, 2021



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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, 2021 (not presented herein), and have issued our report thereon dated March 18, 2022.

### **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.

**Philadelphia, Pennsylvania  
March 18, 2022**

Annual Audit and Financial Report  
of Birmingham Township  
of Chester County, Pennsylvania  
for the year ended December 31, 2021

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, 2021 is on file and available for inspection at the Township office.

FUND BALANCE, All Funds, January 1, 2021	\$ 1,270,993
REVENUES AND OTHER FINANCING SOURCES	
Taxes	1,089,353
Licenses & Permits	70,375
Fines & Forfeits	23,222
Interest, Rents & Royalties	10,429
Intergovernmental Revenues	416,818
Charges for Services	658,101
Unclassified Operating Revenues	22,350
Other Financing Sources	3,433,127
Total Revenues and Other Financing Sources	5,723,775
EXPENDITURES AND OTHER FINANCING USES	
General Government	370,702
Public Safety	938,991
Public Works	
--Sanitation	261,053
--Highway, Roads and Streets	478,114
--Other Services	31,659
Culture and Recreation	31,005
Debt Service	68,513
Employer Paid Benefits & Withholding Items	47,363
Insurance	20,940
Other Financing Uses	363,127
Total Expenditures and Other Financing Uses	2,611,467
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	3,112,308
FUND BALANCE, All Funds, December 31, 2021	\$ 4,383,301
TOTAL ASSETS, All Funds, December 31, 2021	\$ 4,384,222
TOTAL LIABILITIES, All Funds, December 31, 2021	\$ 921
FUND BALANCE, All Funds, December 31, 2021	\$ 4,383,301
The Gross Debt of the Township at December 31, 2021	\$ -
The Assessed Valuation of the Township at December 31, 2021	\$ 479,644,510