

Birmingham Township
West Chester, Pennsylvania
Chester County

Condensed Annual Audit and
Financial Report
For the Year Ended December 31, 2022



1835 Market Street, 3rd Floor
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, 2022 (not presented herein), and have issued our report thereon dated , 2023.

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
, 2023**

2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | CONDENSED REPORT

Annual Audit and Financial Report
of Birmingham Township
of Chester County, Pennsylvania
for the year ended December 31, 2022

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, 2022 is on file and available for inspection at the Township office.

FUND BALANCE, All Funds, January 1, 2022	<u>\$ 4,383,301</u>
REVENUES AND OTHER FINANCING SOURCES	
Taxes	1,352,177
Licenses & Permits	73,909
Fines & Forfeits	14,082
Interest, Rents & Royalties	43,750
Intergovernmental Revenues	432,549
Charges for Services	352,900
Unclassified Operating Revenues	20,660
Other Financing Sources	19,307
Total Revenues and Other Financing Sources	<u>2,309,334</u>
EXPENDITURES AND OTHER FINANCING USES	
General Government	383,934
Public Safety	1,106,705
Public Works	
--Sanitation	2,002
--Highway, Roads and Streets	487,659
--Other Services	32,762
Culture and Recreation	62,361
Employer Paid Benefits & Withholding Items	45,433
Insurance	24,581
Other Financing Uses	19,307
Total Expenditures and Other Financing Uses	<u>2,164,744</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>144,590</u>
 FUND BALANCE, All Funds, December 31, 2022	 <u><u>\$ 4,527,891</u></u>
 TOTAL ASSETS, All Funds, December 31, 2022	 \$ 4,528,812
TOTAL LIABILITIES, All Funds, December 31, 2022	\$ 921
FUND BALANCE, All Funds, December 31, 2022	<u><u>\$ 4,527,891</u></u>
 The Gross Debt of the Township at December 31, 2022	 \$ -
The Assessed Valuation of the Township at December 31, 2022	<u><u>\$ 483,001,760</u></u>