



EAST FALLOWFIELD TOWNSHIP
Chester County
Condensed Annual Audit and Financial
Report
For the Year Ended December 31, 2025
With Independent Auditors' Report



CPAs | CONSULTANTS | WEALTH ADVISORS

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Board of Supervisors
East Fallowfield Township
Coatesville, Pennsylvania

We have audited the annual audit and financial report (financial report) of East Fallowfield Township, Chester County, Pennsylvania (the Township) as of December 31, 2025 and for the year then ended, and have issued our report thereon dated June 1, 2026 which contained an unmodified opinion on the financial report. Our audit was performed for the purpose of forming an opinion on the annual audit and financial report. The condensed annual audit and financial report (condensed report) is presented for the purposes of additional analysis and is not a required part of the annual audit and financial report. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial report. The information has been subjected to the auditing procedures applied in the audit of the financial report and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial report or to the financial report itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial report as a whole.

Basis of Accounting

The condensed report is prepared by East Fallowfield Township, on the modified cash basis of accounting, whereby revenues are recognized when received rather than earned and expenditures are recognized when paid rather than incurred. Modifications to the cash basis of accounting include recording escrow liabilities. This is a basis of accounting prescribed and permitted by the Department of Community and Economic Development of the Commonwealth of Pennsylvania (DCED) to meet the financial reporting provision requirements of DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
June 1, 2026

2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | CONDENSED REPORT

Annual Audit and Financial Report
of East Fallowfield Township
of Chester County, Pennsylvania
for the year ended December 31, 2025

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, 2025 is on file and available for inspection at the Township office.

FUND BALANCE, All Funds, January 1, 2025	\$ 6,945,026
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REVENUES AND OTHER FINANCING SOURCES

Taxes	3,537,439
Licenses & Permits	136,036
Fines & Forfeits	18,812
Interest, Rents & Royalties	316,128
Intergovernmental Revenues	568,285
Charges for Services	1,733,365
Unclassified Operating Revenues	94,861
Other Financing Sources	1,068,721
Total Revenues and Other Financing Sources	7,473,647

EXPENDITURES AND OTHER FINANCING USES

General Government	589,859
Public Safety	2,160,832
Health and Human Services	9,819
Public Works	
--Sanitation	1,148,691
--Highway, Roads and Streets	1,237,023
--Other Services	8,160
Culture and Recreation	57,116
Debt Service	13,314
Employer Paid Benefits & Withholding Items	793,177
Insurance	55,555
Other Financing Uses	1,001,908
Total Expenditures and Other Financing Uses	7,075,454

EXCESS (DEFICIENCY) OF REVENUES AND OTHER
FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FINANCING USES

398,193

FUND BALANCE, All Funds, December 31, 2025	\$ 7,343,219
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TOTAL ASSETS, All Funds, December 31, 2025	\$ 14,492,218
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TOTAL LIABILITIES, All Funds, December 31, 2025	\$ 7,148,999
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FUND BALANCE, All Funds, December 31, 2025	\$ 7,343,219
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The Gross Debt of the Township at December 31, 2025	\$ 10,808
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The Assessed Valuation of the Township at December 31, 2025	\$ 427,112,314
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