

COLLABORATORS | COACHES | ADVOCATES | MENTORS  
FRIENDS | VOLUNTEERS | REGULARS | DINERS | VISITORS  
CPAs | CONSULTANTS | WEALTH ADVISORS | NEIGHBORS  
COLLABORATORS | COACHES | ADVOCATES | MENTORS |  
CONNOISSEURS | CUSTOMERS | TEACHERS |  
| VOLUNTEERS | REGULARS | DINERS | VISITORS



**BOROUGH OF WEST GROVE  
CHESTER COUNTY, PENNSYLVANIA**

**CONDENSED ANNUAL AUDIT  
AND FINANCIAL REPORT**

**YEAR ENDED DECEMBER 31, 2025**

Right there with you

[CLAconnect.com](https://CLAconnect.com)





## INDEPENDENT AUDITORS' REPORT

Borough Council  
Borough of West Grove  
Chester County, Pennsylvania

We have audited the annual audit and financial report (financial report) of the Borough of West Grove, Chester County, Pennsylvania, as of and for the year ended December 31, 2025 and have issued our report thereon dated October 12, 2026 which contained an unmodified opinion on the financial report on the regulatory basis of accounting and an adverse opinion on the financial report under accounting principles generally accepted in the United States of America. Our audit was performed for the purpose of forming an opinion on the financial report. The condensed annual audit and financial report (condensed report) is presented for the purpose of additional analysis and is not a required part of the 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 annual audit and financial report is prepared by Borough of West Grove, on the basis of the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania (DCED), which is a basis of accounting other than accounting principles generally accepted in the United States of America to meet the requirements of the DCED.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

King of Prussia, Pennsylvania  
October 12, 2026

**2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | CONDENSED REPORT**

Annual Audit and Financial Report  
of the Borough of West Grove  
of Chester County, Pennsylvania  
for the year ended December 31, 2025

The condensed presentation is published in accordance with Section 1059 of the Borough Code. A complete copy of the audit report for the year ended December 31, 2025 is on file and available for inspection at the Borough office.

|                                          |              |
|------------------------------------------|--------------|
| FUND BALANCE, All Funds, January 1, 2025 | \$ 3,397,016 |
|------------------------------------------|--------------|

|                                      |  |
|--------------------------------------|--|
| REVENUES AND OTHER FINANCING SOURCES |  |
|--------------------------------------|--|

|                                            |           |
|--------------------------------------------|-----------|
| Taxes                                      | 1,477,603 |
| Licenses & Permits                         | 25,836    |
| Fines & Forfeits                           | 3,412     |
| Interest, Rents & Royalties                | 120,466   |
| Intergovernmental Revenues                 | 386,952   |
| Charges for Services                       | 1,424,741 |
| Unclassified Operating Revenues            | 15,170    |
| Other Financing Sources                    | 30,837    |
| Total Revenues and Other Financing Sources | 3,485,017 |

|                                       |  |
|---------------------------------------|--|
| EXPENDITURES AND OTHER FINANCING USES |  |
|---------------------------------------|--|

|                                             |           |
|---------------------------------------------|-----------|
| General Government                          | 203,935   |
| Public Safety                               | 825,151   |
| Public Works                                |           |
| --Sanitation                                | 1,354,360 |
| --Highway, Roads and Streets                | 389,324   |
| --Other Services                            | 627,172   |
| Culture and Recreation                      | 118,533   |
| Community Development                       | 546,512   |
| Debt Service                                | -         |
| Employer Paid Benefits & Withholding Items  | 138,638   |
| Insurance                                   | 13,096    |
| Total Expenditures and Other Financing Uses | 4,216,721 |

|                                                                                                                      |  |
|----------------------------------------------------------------------------------------------------------------------|--|
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER<br>FINANCING SOURCES OVER (UNDER) EXPENDITURES AND<br>OTHER FINANCING USES |  |
|----------------------------------------------------------------------------------------------------------------------|--|

|  |           |
|--|-----------|
|  | (731,704) |
|--|-----------|

|                                            |              |
|--------------------------------------------|--------------|
| FUND BALANCE, All Funds, December 31, 2025 | \$ 2,665,312 |
|--------------------------------------------|--------------|

|                                            |              |
|--------------------------------------------|--------------|
| TOTAL ASSETS, All Funds, December 31, 2025 | \$ 2,692,818 |
|--------------------------------------------|--------------|

|                                                 |           |
|-------------------------------------------------|-----------|
| TOTAL LIABILITIES, All Funds, December 31, 2025 | \$ 27,506 |
|-------------------------------------------------|-----------|

|                                            |              |
|--------------------------------------------|--------------|
| FUND BALANCE, All Funds, December 31, 2025 | \$ 2,665,312 |
|--------------------------------------------|--------------|

|                                                    |      |
|----------------------------------------------------|------|
| The Gross Debt of the Borough at December 31, 2025 | \$ - |
|----------------------------------------------------|------|

|                                                            |               |
|------------------------------------------------------------|---------------|
| The Assessed Valuation of the Borough at December 31, 2025 | \$ 97,583,570 |
|------------------------------------------------------------|---------------|



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Securities and investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor, member FINRA/SIPC.