

NOTICE OF AUDIT

Pursuant to the provisions of the Pennsylvania Borough Code, as amended, notice is hereby given that the audit of the Borough of Waynesboro, Franklin County, Pennsylvania's annual Financial Report for the year ended December 31, 2024 has been completed by Smith Elliott Kearns & Company, LLC, Certified Public Accountants, Chambersburg, Pennsylvania. The audit report and annual Financial Report are available for inspection at the Borough Office, 55 E. Main Street, Waynesboro, PA. The following concise modified cash basis financial statement derived from the annual Financial Report of the Borough has not been audited:

BOROUGH OF WAYNESBORO FRANKLIN COUNTY, PENNSYLVANIA

CONCISE FINANCIAL STATEMENT GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES MODIFIED CASH BASIS

As of and For the Year Ended December 31, 2024

Total Assets	\$ 42,209,626
Total Liabilities	<u>13,642,088</u>
Total Fund Balance/Net Position	<u>\$ 28,567,538</u>
Total Revenues	\$ 14,672,240
Total Expenses	<u>12,886,773</u>
Change in Net Position	<u>\$ 1,785,467</u>