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 DCED State Report for the year ended December 31, 2021 has been completed by Smith Elliott Kearns & Company, LLC, Certifled Public Accountants, Chambersburg, Pennsylvania. The audit report and annual DCED State Report are available for inspection at the Borough office. The following concise modified cash basis financial statement derived from the annual DCED State Report of the Borough has not been audited:

GOVERNMENTAL FUNDS

Taxes	GOVERNMENTAL FUNDS	
Licenses and permits 191,240 Fines and forfeitures 66,949 Interest and rents 19,069 Intergovernmental revenues 3,164,137 Charges for services 162,136 Miscellaneous revenues 99,837 Other financing sources 709,932 Total revenues 337,567 Total revenues 337,567 Public safety 2,173,080 Public works - highways 978,463 Culture - recreation 87,139 Community development 30,000 Debt service 385,595 Employer paid benefits 1,197,030 Insurance 224,142 Miscellaneous 3,843 Other financing uses 99,554 Total expenditures 6,407,363 Excess of Revenues Over Expenditures - Governmental Funds \$ 1,771,030 Cash and Investments - December 31, 2021 \$ 4,292,925 EVEVIUES *** Charges for services - wastewater \$ 1,104,143 Charges for services - saintation 89,784 Charges	REVENUES	
Fines and forfeitures		\$ 3,765,088
Interest and rents 19,669 Intergovernmental revenues 3,164,137 Charges for services 162,136 Miscellaneous revenues 99,337 Total revenues 709,337 EXPENDITURES 70,000 Cannot a safety 70,000 Public works - highways 978,463 Culture - recreation 87,139 Community development 30,000 Debt service 335,595 Employer paid benefits 1,197,030 Insurance 224,142 Miscellaneous 3,343 Other financing uses 990,504 Total expenditures 6,407,363 Excess of Revenues Over Expenditures - Governmental Funds \$1,771,030 Cash and Investments - December 31, 2021 \$4,292,925 ENTERPRISE FUNDS REVENUES \$1,104,143 Charges for services - solid waste 995,448 Charges for services - solid waste 995,448 Charges for services - solid waste 995,448 Charges for services - valter 246,642 Charges	•	191,240
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Seminary	Total expenditures	
ENTERPRISE FUNDS	Excess of Revenues Over Expenditures - Governmental Funds	\$ 1,771,030
REVENUES Charges for services - wastewater \$ 1,104,143 Charges for services - solid waste 995,448 Charges for services - sanitation 89,784 Charges for services - culture and recreation 246,642 Charges for services - water 2,101,190 Miscellaneous 902 Other financing sources 539,141 Interest earnings 444 Total revenues 5,077,694 EXPENDITURES Public works - wastewater 1,120,331 Public works - solid waste 972,911 Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087	Cash and Investments - December 31, 2021	\$ 4,292,925
REVENUES Charges for services - wastewater \$ 1,104,143 Charges for services - solid waste 995,448 Charges for services - sanitation 89,784 Charges for services - culture and recreation 246,642 Charges for services - water 2,101,190 Miscellaneous 902 Other financing sources 539,141 Interest earnings 444 Total revenues 5,077,694 EXPENDITURES Public works - wastewater 1,120,331 Public works - solid waste 972,911 Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087	ENTERDRISE FINDS	
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Charges for services - culture and recreation 246,642 Charges for services - water 2,101,190 Miscellaneous 902 Other financing sources 539,141 Interest earnings 444 Total revenues 5,077,694 EXPENDITURES Public works - wastewater 1,120,331 Public works - solid waste 972,911 Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087 4,510,261		
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Miscellaneous 902 Other financing sources 539,141 Interest earnings 444 Total revenues 5,077,694 EXPENDITURES Public works - wastewater 1,120,331 Public works - solid waste 972,911 Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087 4,510,261		
Other financing sources 539,141 Interest earnings 444 Total revenues 5,077,694 EXPENDITURES 1,120,331 Public works - wastewater 972,911 Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087 4,510,261		
Interest earnings 444 Total revenues 5,077,694 EXPENDITURES 1,120,331 Public works - wastewater 972,911 Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087 4,510,261	Other financing sources	
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EXPENDITURES Public works - wastewater 1,120,331 Public works - solid waste 972,911 Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087 4,510,261	Total revenues	
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Public works - solid waste 972,911 Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087 4,510,261		
Public works - storm water 31,762 Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087 4,510,261		1,120,331
Culture and recreation 257,083 Public works - water 1,925,087 Other financing uses 203,087 4,510,261		972,911
Public works - water 1,925,087 Other financing uses 203,087 4,510,261		31,762
Other financing uses 203,087 4,510,261	·	257,083
4,510,261		
	Other financing uses	203,087
Excess of Revenues Over Expenditures - Enterprise Funds \$ 567,433		4,510,261
	Excess of Revenues Over Expenditures - Enterprise Funds	\$ 567,433
Cash and Investments - December 31, 2021 \$ 969,314	Cash and Investments - December 31, 2021	\$ 969,314

PENSION FUND

REVENUES		
Contributions		\$ 467,036
Interest earnings		1,297,743
Total revenues		1,764,779
EXPENDITURES		
Benefits		387,384
Other financing uses		45,186
Total expenditures		432,570
Excess of Revenues Over Expenditures - Pension Fund		\$ 1,332,209
Cash and Investments - December 31, 2021		\$ 13,959,097
Debt Summary	Maturity	December 31, 2021 Balance
PENNVEST Loan	2033	\$ 3,829,130
ACNB Loan	2035	472,433
ACIAD FORII	2035	472,433
Total		\$ 4,301,563