DCED-CLGS-30 (9-09)
Received by DCED: 04/07/2023

Department of Community & Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor

> Harrisburg, PA 17120-0225 Ph: 888-223-6837 | fax: 717-783-1402

# 2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

041563 WEST MAYFIELD BORO, BEAVER COUNTY



#### **BALANCE SHEET**

DCED-CLGS-30 (09-09)

#### WEST MAYFIELD BORO, BEAVER County **BALANCE SHEET**

	December 31, 2022										
			Governme	ntal Funds		Proprieta	ry Funds	Fid. Fund	Accoun	Groups	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
	Assets and Other Debits										
100-120	Cash and Investments	587,134	108,289	1,609		175,799					872,831
140-144	Tax Receivable	21,784									21,784
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Tot	al Assets and Other Debits	608,918	108,289	1,609		175,799					894,615
								•	•		
	1 11111	1									

Lia	abilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings					
	All Other Current Liabilities					
230.00	Due To Other Funds					

## WEST MAYFIELD BORO, BEAVER County BALANCE SHEET

			Governme	ntal Funds		Proprieta	ry Funds	Fid. Fund	Account	Groups	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Lia	abilities and Other Credits										
260-269	Long-Term-Liabilities	21,472									21,472
240-259	Current Portion of Long-Term Debt and Other Credits										
Total	Liabilities and Other Credits	21,472									21,472
Fund	I and Account Group Equity										
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	587,446	108,289	1,609		175,799					873,143
291-299	Other Equity										
Tota	I Fund and Account Group Equity	587,446	108,289	1,609		175,799					873,143

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	894,615
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301.00

305.00

308.00

309.00

310.00

310.10 310.20

310.30

310.40

310.50 310.60

310.70

310.90

320-322

321.80

330-332 Fines and Forfeits

#### **WEST MAYFIELD BORO, BEAVER County**

#### STATEMENT OF REVENUES AND EXPENDITURES

		Governme	ntal Funds		Proprieta	Proprietary Funds		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<u>REVENUES</u>			-	-	-	-	•	
Taxes								
Real Estate Taxes	152,238							152,238
Occupation Taxes (levied under municipal code)								
Residence Taxes (levied by cities of the 3rd Class)								
Regional Asset District Sales Tax (Allegheny County municipalities only)								
Per Capita Taxes	3,277							3,277
Real Estate Transfer Taxes	24,277							24,277
Earned Income Taxes / Wage Taxes	143,742							143,742
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **	1,576							1,576
Amusement / Admission Taxes								
Mechanical Device Taxes								
Other:								
Other:								
Total Taxes	325,110							325,110
	_		-		-	-		
Licenses and Permits								
All Other Licenses and Permits								
Cable Television Franchise Fees	12,744							12,744
Total Licenses and Permits	12,744							12,744
	1							
Fines and Forfeits			·		ı	ı		
Fines and Forfeits	3,686							3,686
Total Fines and Forfeits	3,686							3,686

December 31, 2022

**Proprietary Funds** 

Fiduciary Fund

Total

**Governmental Funds** 

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	Interest, Rents and Royalties								
341.00	Interest Earnings	2,731							2,731
342.00	Rents and Royalties	16,952	446	23		687			18,108
	Total Interest, Rents and Royalties	19,683	446	23		687			20,839
	Federal								
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants								
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements	61,303							61,303
353.00	Federal Payments in Lieu of Taxes								
	Total Federal	61,303							61,303
	State								
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101	52,792							52,792
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	314							314
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		49,246						49,246
355.04	Alcoholic Beverage Licenses	200							200
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	5,529							5,529
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	3,454							3,454
•									

December 31, 2022

**Governmental Funds** 

**Proprietary Funds** 

Fiduciary Fund

Total

						•		1	
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>		-						
	State				_				
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	62,289	49,246						111,535
							-	-	
	Local Government Units								
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services								
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
	Total Local Government Units								
		_							
	Charges for Service								
361.00	General Government	800							800
362.00	Public Safety	4,200							4,200
363.20	Parking								
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)								
364.30	Solid Waste Collection and Disposal Charge (trash)					124,832			124,832
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services								
365.00	Health								
366.00	Human Services								
367.00	Culture and Recreation								_
368.00	Airports								
	-	•					-	-	-

**REVENUES** 

369.00

370.00

372.00

373.00

374.00

375.00 377.00

378.00

379.00

383.00

386.00

388.00

389.00

391.00 392.00

393.00

394.00

Bars

Cemeteries

Gas System

Markets

Electric System

Housing System

Transit Systems

Water System

All Other Charges for Service

Special Assessments

**Total Charges for Service** 

**Unclassified Operating Revenues** 

Contributions and Donations from Private Sectors

Escheats (sale of personal property)

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

Total Unclassified Operating Revenues

Other Financing Sources

Proceeds of General Fixed Asset Disposition

**Interfund Operating Transfers** 

Proceeds of Short Term-Debt

Proceeds of General Long-Term Debt

**Charges for Service** 

### WEST MAYFIELD BORO, BEAVER County STATEMENT OF REVENUES AND EXPENDITURES

		Governme	ental Funds		Proprieta	ry Funds	Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	1							
			ı		1			
	1,250							1,250
	6,250				124,832			131,082
			!		<u> </u>		!	
6								
	714							714
	714							714
	1							
			<u> </u>		Ī			

			Governme	ntal Funds		Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	240							240
	Total Other Financing Sources	240							240
	TOTAL REVENUES	492,019	49,692	23		125,519			667,253
	<u>EXPENDITURES</u>								
	General Government								
400.00	Legislative (Governing) Body	10,566							10,566
401.00	Executive (Manager or Mayor)	1,450							1,450
402.00	Auditing Services / Financial Administration	5,311							5,311
403.00	Tax Collection	9,244							9,244
404.00	Solicitor / Legal Services	3,800							3,800
405.00	Secretary / Clerk	12,204							12,204
406.00	Other General Government Administration	3,215							3,215
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services								
409.00	General Government Buildings and Plant	12,390							12,390
	Total General Government	58,180							58,180
	Public Safety								
410.00	Police	66,707							66,707
411.00	Fire	23,089							23,089
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								
							· · · · · · · · · · · · · · · · · · ·		

December 31, 2022

**Proprietary Funds** 

Fiduciary Fund

Total

**Governmental Funds** 

Special

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<b>EXPENDITURES</b>		,						•
	Public Safety								
414.00	Planning and Zoning	5,454							5,454
415.00	Emergency Management and Communications	1,380							1,380
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
	Total Public Safety	96,630							96,630
		<u> </u>			-			-	
	Health and Human Services				_			_	
420.00- 425.00	Health and Human Services								
	Total Health and Human Services								
		_							
	Public Works - Sanitation								
426.00	Recycling Collection and Disposal	54							54
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection					118,991			118,991
	Total Public Works - Sanitation	54				118,991			119,045
		,							
P	ublic Works - Highways and Streets				ı			T	
430.00	General Services - Administration	77,625							77,625
	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	1,747	15,615						17,362
433.00	Traffic Control Devices	2,043							2,043
434.00	Street Lighting	19,701							19,701

December 31, 2022

**Proprietary Funds** 

Fiduciary Fund

Total

**Governmental Funds** 

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>EXPENDITURES</u>	_	-		-				
Р	ublic Works - Highways and Streets								
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains	160,489							160,489
437.00	Repairs of Tools and Machinery	7,040							7,040
438.00	Maintenance and Repairs of Roads and Bridges	4,964							4,964
439.00	Highway Construction and Rebuilding Projects								
Tota	l Public Works - Highways and Streets	273,609	15,615						289,224
					•		-	-	
	Other Public Works Enterprises								
440.00	Airports								
441.00	Cemeteries								
442.00	Electric System								
443.00	Gas System								
444.00	Markets								
445.00	Parking								
446.00	Storm Water and Flood Control								
447.00	Transit System								
448.00	Water System	3,800							3,800
449.00	Water Transport and Terminals								
T	otal Other Public Works Enterprises	3,800							3,800
			•						
	Culture and Recreation				-	_	_	_	
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	5,851							5,851

December 31, 2022

**Governmental Funds** 

**Proprietary Funds** 

Fiduciary Fund

Total

						-	•	Ţ	
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<b>EXPENDITURES</b>				,				
	Culture and Recreation								
455.00	Shade Trees								
456.00	Libraries								
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
	Total Culture and Recreation	5,851							5,851
	Community Development								
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity								
465-469	All Other Community Development								
	Total Community Development								
	Debt Service								
471.00	Debt Principal (short-term and long-term)	12,084							12,084
472.00	Debt Interest (short-term and long-term)	96							96
475.00	Fiscal Agent Fees								
	Total Debt Service	12,180							12,180
Emplo	yer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	7,103							7,103
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

									1
		Governmental Funds		Proprietary Funds		Fiduciary Fund	Total		
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<b>EXPENDITURES</b>								
Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance								
487.00	Other Group Insurance Benefits								
Total	Employer Paid Benefits and Withholding Items	7,103							7,103
		•							
	Insurance								
486.00	Insurance, Casualty, and Surety	28,536							28,536
	Total Insurance	28,536							28,536
		•							
ι	Inclassified Operating Expenditures					-		<del> </del>	
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures									
		1							
	Other Financing Uses							1	
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
	Total Other Financing Uses								
						-			
	TOTAL EXPENDITURES	485,943	15,615			118,991			620,549
		, ,	-			-		<del>, , , , , , , , , , , , , , , , , , , </del>	
EXCE	SS/DEFICIT OF REVENUES OVER EXPENDITURES	6,076	34,077	23		6,528			46,704

#### **WEST MAYFIELD BORO**

				DEB.	T STATEMENT						
OUTSTANDING BONDS AND NOTES Listed below are all currently outstanding corrections and additions.	bond and note issues ac	cording to ou	r files, exclud	ing bond issu	es redeemed or ref	unded and de	efeased. Pleas	se show the principal	payments and make	e any other necessa	ary
Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (уууу)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes							•				
Lease Rental Debt											
Other											
Truck Purchase	Note	2018	2022	48,337	12,084		12,084		0		
1) - excludes unamortized premium/discount  Total bonds and notes outstanding											
Capitalized lease obligations											
Net debt											

#### WEST MAYFIELD BORO, BEAVER County

#### STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	6,507	4,964	11,471
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	6,507	4,964	11,471

#### **EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

Signed:

#### **ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION**

To the:	Governing Body of the Municipality								
	President Judge of the Court of Common Pleas								
	Secretary of the Department of Community & Economic Development	nt							
audited, adju	dersigned, the duly elected (or appointed replacement), qualified, and Acti usted and settled the various funds and account groups of the WEST MAY and settlement was made in accordance with law rather than with generally	FIELD BORO	for the year ended December 31, 2022. My/Our audit,						
This municip related asse a liability is i	(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.								
These financial statements do not include all of the disclosures required by generally accepted accounting principles.									
In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of WEST MAYFIELD BORO for the year ended December 31, 2022, and the results of operations of such funds in accordance with the law.									
	SIGNATURE AND VERIF	FICATION							
		Signed:	J. Martin Associates Appointed Auditor/CPA						
Subscribed a	and sworn to before me this 6 day of June, 2023.								

Witness (Controller)/Auditor (Auditors)

SEAL

December 31, 2022

#### **NOTES / COMMENTS**