

**2015 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

041563 WEST MAYFIELD BORO, BEAVER COUNTY

WEST MAYFIELD BORO, BEAVER County

BALANCE SHEET

December 31, 2015

		Governmental Funds				Proprietary 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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities	22,829									22,829
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		24,278									24,278
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	408,190	20,047	1,507		97,774					527,518
291-299	Other Equity										
Total Fund and Account Group Equity		408,190	20,047	1,507		97,774					527,518
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											551,796

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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

REVENUES

Taxes

301.00	Real Estate Taxes	152,829						152,829
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	2,944						2,944
310.10	Real Estate Transfer Taxes	4,120						4,120
310.20	Earned Income Taxes / Wage Taxes	149,279						149,279
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,025						1,025
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		310,197						310,197

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	14,594						14,594
Total Licenses and Permits		14,594						14,594

Fines and Forfeits

330-332	Fines and Forfeits	1,164						1,164
Total Fines and Forfeits		1,164						1,164

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	46	6			8		60
342.00	Rents and Royalties	13,749						13,749
Total Interest, Rents and Royalties		13,795	6			8		13,809

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							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	365						365
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		42,404					42,404
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,775						5,775
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	1,756						1,756

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		8,096	42,404					50,500

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	5						5
362.00	Public Safety	3,846						3,846
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.)				132,010			132,010
364.30	Solid Waste Collection and Disposal Charge (trash)							
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							

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service	700						700
Total Charges for Service		4,551				132,010		136,561

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	1,599						1,599
Total Unclassified Operating Revenues		1,599						1,599

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	164						164
Total Other Financing Sources		164						164
TOTAL REVENUES		354,160	42,410			132,018		528,588

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	10,594						10,594
401.00	Executive (Manager or Mayor)	1,380						1,380
402.00	Auditing Services / Financial Administration	5,365						5,365
403.00	Tax Collection	9,442						9,442
404.00	Solicitor / Legal Services	30,131						30,131
405.00	Secretary / Clerk	10,075			20			10,095
406.00	Other General Government Administration	2,595	20					2,615
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services							
409.00	General Government Buildings and Plant	8,756						8,756
Total General Government		78,338	20		20			78,378

Public Safety								
410.00	Police	54,239						54,239
411.00	Fire	18,079						18,079
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	1,024						1,024

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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

EXPENDITURES

Public Safety

414.00	Planning and Zoning	3,537						3,537
415.00	Emergency Management and Communications	1,200						1,200
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		78,079						78,079

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							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				109,986			109,986
Total Public Works - Sanitation					109,986			109,986

Public Works - Highways and Streets

430.00	General Services - Administration	61,984						61,984
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	3,343	29,660					33,003
433.00	Traffic Control Devices	166						166
434.00	Street Lighting	17,994						17,994

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	10,716						10,716
437.00	Repairs of Tools and Machinery	7,079						7,079
438.00	Maintenance and Repairs of Roads and Bridges	31,537	56,205					87,742
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		132,819	85,865					218,684

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							
Total 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	7,147						7,147

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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

EXPENDITURES

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		7,147						7,147

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)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	6,597						6,597
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		6,597						6,597

Insurance								
486.00	Insurance, Casualty, and Surety	27,532						27,532
Total Insurance		27,532						27,532

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	1,353						1,353
Total Unclassified Operating Expenditures		1,353						1,353

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses								

TOTAL EXPENDITURES	335,665	85,885			110,006			531,556
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	18,495	-43,475			22,012			-2,968
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WEST MAYFIELD BORO

December 31, 2015

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	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											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2015

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire		2,148	2,148
Gas System			
General Government	715		715
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation		6,506	6,506
Sewer			
Solid Waste			
Streets / Highways	7,079	11,201	18,280
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	7,794	19,855	27,649

EMPLOYEE COMPENSATION

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

76,285

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

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the WEST MAYFIELD BORO have audited, adjusted and settled the various funds and account groups of the WEST MAYFIELD BORO for the year ended December 31, 2015. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(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, 2015, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Cottrill Arbutina & Associates Appointed Auditor/CPA

Subscribed and sworn to before me this 10 day of May, 2016.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2015

NOTES / COMMENTS

448: Water System expenditure \$3800. This is for Hydrant Service from Beaver Falls Municipal. W