DCED-CLGS-30 (9-09) Received by DCED: 04/11/2017 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

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

041563 WEST MAYFIELD BORO, BEAVER COUNTY

DCED-CLGS-30 (9-09)



BALANCE SHEET

DCED-CLGS-30 (09-09)

WEST MAYFIELD BORO, BEAVER County BALANCE SHEET December 31, 2016

			Governme	ntal Funds		Proprieta	ry Funds	Fid. Fund	Account	t 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	437,766	15,457	1,511		106,966					561,700
140-144	Tax Receivable	29,164									29,164
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	466,930	15,457	1,511		106,966					590,864

	abilities and Other Credits				-		
210-229	Payroll Taxes and Other Payroll Withholdings	1,872					1,872
200-209, 231-239	All Other Current Liabilities						
230.00	Due To Other Funds						

WEST MAYFIELD BORO, BEAVER County BALANCE SHEET

December 31, 2016

			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	28,667									28,667
240-259	Current Portion of Long-Term Debt and Other Credits										
Total	Total Liabilities and Other Credits										30,539

Func	and Account Group Equity							
281-284	Contributed Capital							
	Investment in General Fixed Assets							
270-289	Fund Balance / Retained Earnings on 12/31	436,391	15,457	1,511	106,966			560,325
291-299	Other Equity							
Tota	Il Fund and Account Group Equity	436,391	15,457	1,511	106,966			560,325

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

590,864

December 31, 2016

	Governme	ntal 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

REVENUES

	Taxes			 	 	
301.00	Real Estate Taxes	155,660				155,660
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	2,533				2,533
310.10	Real Estate Transfer Taxes	5,604				5,604
310.20	Earned Income Taxes / Wage Taxes	123,611				123,611
310.30	Business Gross Receipts Taxes					
310.40	Occupation Taxes (levied under Act 511)					
310.50	Local Services Tax **	1,240				1,240
310.60	Amusement / Admission Taxes					
310.70	Mechanical Device Taxes					
310.90	Other:					
	Other:					
	Total Taxes	288,648				288,648

	Licenses and Permits					
320-322	All Other Licenses and Permits					
321.80	Cable Television Franchise Fees	15,384				15,384
	Total Licenses and Permits	15,384				15,384

	Fines and Forfeits					
330-332	Fines and Forfeits	1,304				1,304
	Total Fines and Forfeits					1,304

December 31, 2016

			,							
		Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total		
	General Fund General Fund General Fund State Liquid Fuels)		Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only		
s										
	83	4	4		10			10 [,]		

14,162 14,263

	REVENUES					
	Interest, Rents and Royalties					
341.00	Interest Earnings	83	4	4	10	
342.00	Rents and Royalties	14,162				
	Total Interest, Rents and Royalties	14,245	4	4	10	

	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)	364				364
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		49,502			49,502
355.04	Alcoholic Beverage Licenses	200				200
355.05	General Municipal Pension System State Aid					
355.07	Foreign Fire Insurance Tax Distribution	5,749				5,749
355.08	Local Share Assessment/Gaming Proceeds					
355.09	Marcellus Shale Impact Fee Distribution	1,240				1,240

December 31, 2016

	Governme	ntal 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

REVENUES

	State				-		
355.00	All Other State Shared Revenues and Entitlements						
356.00	State Payments in Lieu of Taxes						
	Total State	7,553	49,502				57,055

	Local Government Units				
357.03	Highways and Streets				
	All Other Local Governmental Units Capital and Operating Grants				
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				
	Local Governmental Units and Authorities Payments in Lieu of Taxes				
	Total Local Government Units				

	Charges for Service					
361.00	General Government	2				2
362.00	Public Safety	2,340				2,340
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.)			117,725		117,725
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					

December 31, 2016

	Governme	ntal 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

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	800				800
	Total Charges for Service	3,142		117,725		120,867

	Unclassified Operating Revenues					
383.00	Special Assessments					
386.00	Escheats (sale of personal property)					
387.00	Contributions and Donations from Private Sectors	1,000				1,000
388.00	Fiduciary Fund Pension Contributions					
389.00	All Other Unclassified Operating Revenues	119				119
Тс	tal Unclassified Operating Revenues	1,119				1,119

	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				

December 31, 2016

			Decen	nber 31, 2016					
			Governme	ntal 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
	<u>REVENUES</u>				-				
	Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	257							257
	Total Other Financing Sources	257							257
	TOTAL REVENUES	331,652	49,506	4		117,735			498,897
	EXPENDITURES								
	General Government								
400.00	Legislative (Governing) Body	10,709							10,709
401.00	Executive (Manager or Mayor)	1,320							1,320
402.00	Auditing Services / Financial Administration	5,598							5,598
403.00	Tax Collection	9,017							9,017
404.00	Solicitor / Legal Services	2,080							2,080
405.00	Secretary / Clerk	10,438				20			10,458
406.00	Other General Government Administration	1,872	21						1,893
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services								
409.00	General Government Buildings and Plant	11,591							11,591
	Total General Government	52,625	21			20			52,666

	Public Safety			-		
410.00	Police	55,866				55,866
411.00	Fire	15,836				15,836
412.00	Ambulance / Rescue					
413.00	UCC and Code Enforcement	4				4

December 31, 2016

	Governmental Funds Special Revenue Capital Debt Servi				ry Funds	Fiduciary Fund	Total
General Fund	Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	Public Safety					
414.00	Planning and Zoning	3,700				3,700
415.00	Emergency Management and Communications	2,400				2,400
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	77,806				77,806

	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			108,523		108,523
	Total Public Works - Sanitation			108,523		108,523

P	ublic Works - Highways and Streets					
430.00	General Services - Administration	54,874				54,874
431.00	Cleaning of Streets and Gutters					
432.00	Winter Maintenance – Snow Removal	3,871	9,075			12,946
433.00	Traffic Control Devices	492				492
434.00	Street Lighting	16,952				16,952

December 31, 2016

	Governme	ntal 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

P	ublic Works - Highways and Streets			-	-		
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains	34,579					34,579
437.00	Repairs of Tools and Machinery	1,774					1,774
438.00	Maintenance and Repairs of Roads and Bridges	14,580	45,000				59,580
439.00	Highway Construction and Rebuilding Projects						
Tota	I Public Works - Highways and Streets	127,122	54,075				181,197

	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					
Т	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	4,961				4,96

December 31, 2016

	Governme	ntal 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

	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					4,961

	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						

Emplo	over Paid Benefits and Withholding Items					
	Employer Paid Withholding Taxes and Unemployment Compensation	7,415				7,415
482.00	Judgments and Losses					
483.00	Pension / Retirement Fund Contributions					

December 31, 2016

	Governme	ntal 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

Emplo	yer Paid Benefits and Withholding Items		-			
484.00	Worker Compensation Insurance					
487.00	Other Group Insurance Benefits					
Total E	mployer Paid Benefits and Withholding Items	7,415				7,415

	Insurance					
486.00	Insurance, Casualty, and Surety	29,722				29,722
	Total Insurance	29,722				29,722

U	Inclassified Operating Expenditures		 		
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures				
Tota	I Unclassified Operating Expenditures				

	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	303,451	54,096		108,543		466,090

EXCESS/DEFICIT OF REVENUES OVER	28,201	-4,590	4	9,192		32,807
EXPENDITURES						

DCED-CLGS-30 (9-06)

WEST MAYFIELD BORO

December 31, 2016

				DEB	T STATEMENT							
OUTSTANDING BONDS AND NOTES Listed below are all currently outstanding I corrections and additions.	isted 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											
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												
(1) - excludes unamortized premium/discount	- excludes unamortized premium/discount Total bonds and notes outstanding 0											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

0

Capitalized lease obligations

Net debt

WEST MAYFIELD BORO, BEAVER County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

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			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

77,176

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, 2016. 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, 2016, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Cottrill Arbutina Appointed Auditor/CPA

Subscribed and sworn to before me this 19 day of April, 2017.



Signed:

Witness (Controller)/Auditor (Auditors)

DCED-CLGS-30 (9-09)

December 31, 2016

NOTES / COMMENTS

Item # 448. Water system is an expenditure that we pay to the Beaver Falls Municipal Authority for Hydrant Service. We have no revenue in that account.