

**2019 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**041563 WEST MAYFIELD BORO, BEAVER COUNTY**



## WEST MAYFIELD BORO, BEAVER County

## BALANCE SHEET

December 31, 2019

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities	19,768								24,340	44,108
240-259	Current Portion of Long-Term Debt and Other Credits									11,913	11,913
<b>Total Liabilities and Other Credits</b>		19,768								36,253	56,021
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	614,725	122,928	1,578		139,102				-36,253	842,080
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		614,725	122,928	1,578		139,102				-36,253	842,080
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											898,101

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

December 31, 2019

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	155,693						155,693
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	4,294						4,294
310.10	Real Estate Transfer Taxes	10,872						10,872
310.20	Earned Income Taxes / Wage Taxes	145,657						145,657
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,414						1,414
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		317,930						317,930

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	14,458						14,458
<b>Total Licenses and Permits</b>		14,458						14,458

**Fines and Forfeits**

330-332	Fines and Forfeits	2,577						2,577
<b>Total Fines and Forfeits</b>		2,577						2,577

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

December 31, 2019

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**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	4,544	882	32		840		6,298
342.00	Rents and Royalties	15,475						15,475
<b>Total Interest, Rents and Royalties</b>		20,019	882	32		840		21,773

<b>Federal</b>								
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							
<b>Total Federal</b>								

<b>State</b>								
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)	313						313
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		55,567					55,567
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,067						5,067
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	3,330						3,330

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

December 31, 2019

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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		8,910	55,567					64,477

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government							
362.00	Public Safety	4,670						4,670
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.)				139,416			139,416
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, 2019

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	1,200						1,200
<b>Total Charges for Service</b>		5,870				139,416		145,286

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	189						189
<b>Total Unclassified Operating Revenues</b>		189						189

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, 2019

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**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	206						206
<b>Total Other Financing Sources</b>		206						206

**TOTAL REVENUES**

370,159	56,449	32		140,256			566,896
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	10,828						10,828
401.00	Executive (Manager or Mayor)	1,320						1,320
402.00	Auditing Services / Financial Administration	5,906						5,906
403.00	Tax Collection	9,523						9,523
404.00	Solicitor / Legal Services	2,138						2,138
405.00	Secretary / Clerk	11,589			18			11,607
406.00	Other General Government Administration	3,584						3,584
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	450						450
409.00	General Government Buildings and Plant	22,751						22,751
<b>Total General Government</b>		68,089			18			68,107

**Public Safety**

410.00	Police	61,045						61,045
411.00	Fire	15,528						15,528
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							



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

December 31, 2019

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	5,202						5,202
415.00	Emergency Management and Communications	4,408						4,408
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		86,183						86,183

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal	734						734
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control				130,191			130,191
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		734			130,191			130,925

**Public Works - Highways and Streets**

430.00	General Services - Administration	56,662						56,662
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	4,544	18,729					23,273
433.00	Traffic Control Devices	87						87
434.00	Street Lighting	17,701						17,701

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

December 31, 2019

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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	20,737						20,737
437.00	Repairs of Tools and Machinery	859						859
438.00	Maintenance and Repairs of Roads and Bridges	8,285	2,374					10,659
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		108,875	21,103					129,978

<b>Other Public Works Enterprises</b>								
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							
<b>Total Other Public Works Enterprises</b>		3,800						3,800

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	694						694

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

December 31, 2019

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**

<b>Culture and Recreation</b>								
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							
<b>Total Culture and Recreation</b>		694						694

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	12,084						12,084
472.00	Debt Interest (short-term and long-term)	1,116						1,116
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		13,200						13,200

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	7,674						7,674
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

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

December 31, 2019

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		7,674						7,674

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	27,082						27,082
<b>Total Insurance</b>		27,082						27,082

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

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

<b>TOTAL EXPENDITURES</b>	316,331	21,103			130,209			467,643
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	53,828	35,346	32		10,047			99,253
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## WEST MAYFIELD BORO

December 31, 2019

## 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											
Truck Purchase	Note	2018	2022	48,337	48,337		12,084		36,253		36,253

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	36,253
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	36,253

**WEST MAYFIELD BORO, BEAVER County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2019

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: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

84,486

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed: H2R Cottrill Arbutina Appointed Auditor/CPA

December 31, 2019

**NOTES / COMMENTS**