

**2008 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**041563 WEST MAYFIELD BORO, BEAVER COUNTY**



## WEST MAYFIELD BORO, BEAVER County

## BALANCE SHEET

December 31, 2008

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		194									194
<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	111,678	86,334	303		97,349					295,664
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		111,678	86,334	303		97,349					295,664
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											295,858

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

December 31, 2008

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	153,686						153,686
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	2,301						2,301
310.10	Real Estate Transfer Taxes	7,137						7,137
310.20	Earned Income Taxes / Wage Taxes	69,331						69,331
310.30	Business Gross Receipts Taxes	1						1
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,264						1,264
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		233,720						233,720

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	6,583						6,583
<b>Total Licenses and Permits</b>		6,583						6,583

**Fines and Forfeits**

330-332	Fines and Forfeits	3,942						3,942
<b>Total Fines and Forfeits</b>		3,942						3,942

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

December 31, 2008

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	959	350	25		371		1,705
342.00	Rents and Royalties	4,016						4,016
<b>Total Interest, Rents and Royalties</b>		4,975	350	25		371		5,721

<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)	379						379
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		37,025					37,025
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution							
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

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

December 31, 2008

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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	6,162						6,162
<b>Total State</b>		6,741	37,025					43,766

Local Government Units								
357.03	Highways and Streets	286						286
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>		286						286

Charges for Service								
361.00	General Government							
362.00	Public Safety	4,177						4,177
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.)				60,698			60,698
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, 2008

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

**Charges for Service**

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	3,533						3,533
<b>Total Charges for Service</b>		7,710			60,698			68,408

**Unclassified Operating Revenues**

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							
<b>Total Unclassified Operating Revenues</b>								

**Other Financing Sources**

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	1						1
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, 2008

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							
<b>Total Other Financing Sources</b>		1						1

**TOTAL REVENUES**

263,958	37,375	25	61,069	362,427
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	9,687					9,687
401.00	Executive (Manager or Mayor)	1,320					1,320
402.00	Auditing Services / Financial Administration	5,692					5,692
403.00	Tax Collection	11,750					11,750
404.00	Solicitor / Legal Services	3,225					3,225
405.00	Secretary / Clerk	9,208			10		9,218
406.00	Other General Government Administration	1,871					1,871
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services						
409.00	General Government Buildings and Plant	10,846					10,846
<b>Total General Government</b>		53,599			10		53,609

**Public Safety**

410.00	Police	61,800					61,800
411.00	Fire	12,555					12,555
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	1,740					1,740

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

December 31, 2008

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	720						720
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							
<b>Total Public Safety</b>		78,015						78,015

**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							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				64,743			64,743
<b>Total Public Works - Sanitation</b>					64,743			64,743

**Public Works - Highways and Streets**

430.00	General Services - Administration	94,535	12,764					107,299
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	14,445	5,190					19,635
433.00	Traffic Control Devices	1,333						1,333
434.00	Street Lighting	9,335	9,387					18,722

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

December 31, 2008

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	780				8,531		9,311
437.00	Repairs of Tools and Machinery	2,659						2,659
438.00	Maintenance and Repairs of Roads and Bridges	121,922	5,340					127,262
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		245,009	32,681			8,531		286,221

<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	3,605		5,126				8,731

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

December 31, 2008

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>		3,605		5,126				8,731

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

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

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

December 31, 2008

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	10,176						10,176
<b>Total Employer Paid Benefits and Withholding Items</b>		10,176						10,176

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	21,113						21,113
<b>Total Insurance</b>		21,113						21,113

<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			1				1
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>				1				1

<b>TOTAL EXPENDITURES</b>	415,317	32,681	5,127		73,284			526,409
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-151,359	4,694	-5,102		-12,215			-163,982
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## WEST MAYFIELD BORO

December 31, 2008

## 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, 2008

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	43,564		43,564
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	43,564		43,564

**EMPLOYEE COMPENSATION**

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

82,583

**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, 2008. 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, 2008, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed:                   Cottrill, Arbutina & Associates, P.C.   Appointed Auditor/CPA

Subscribed and sworn to before me this 10 day of January, 2011.



Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

December 31, 2008

**NOTES / COMMENTS**