

**2009 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

041563 WEST MAYFIELD BORO, BEAVER COUNTY

WEST MAYFIELD BORO, BEAVER County

BALANCE SHEET

December 31, 2009

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
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	114,714	30,218	305		97,170					242,407
291-299	Other Equity										
Total Fund and Account Group Equity		114,714	30,218	305		97,170					242,407
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											242,407

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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	150,939						150,939
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	2,915						2,915
310.10	Real Estate Transfer Taxes	4,890						4,890
310.20	Earned Income Taxes / Wage Taxes	66,461						66,461
310.30	Business Gross Receipts Taxes	1						1
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	772						772
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		225,978						225,978

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	6,180						6,180
Total Licenses and Permits		6,180						6,180

Fines and Forfeits

330-332	Fines and Forfeits	9,348						9,348
Total Fines and Forfeits		9,348						9,348

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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

Interest, Rents and Royalties								
341.00	Interest Earnings	262	132	2		159		555
342.00	Rents and Royalties	11,521						11,521
Total Interest, Rents and Royalties		11,783	132	2		159		12,076

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)	329						329
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		35,640					35,640
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, 2009

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REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	5,614						5,614
Total State		6,143	35,640					41,783

Local Government Units								
357.03	Highways and Streets	161						161
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		161						161

Charges for Service								
361.00	General Government							
362.00	Public Safety	2,719						2,719
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.)				83,109			83,109
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, 2009

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

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	451						451
Total Charges for Service		3,170			83,109			86,279

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							
Total Unclassified Operating Revenues								

Other Financing Sources

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, 2009

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							
Total Other Financing Sources								

TOTAL REVENUES

262,763	35,772	2	83,268	381,805
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	9,167					9,167
401.00	Executive (Manager or Mayor)	1,270					1,270
402.00	Auditing Services / Financial Administration	4,288					4,288
403.00	Tax Collection	11,348					11,348
404.00	Solicitor / Legal Services	5,229					5,229
405.00	Secretary / Clerk	9,634					9,634
406.00	Other General Government Administration	1,423					1,423
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	270					270
409.00	General Government Buildings and Plant	10,330					10,330
Total General Government		52,959					52,959

Public Safety

410.00	Police	63,654					63,654
411.00	Fire	12,544					12,544
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	500					500

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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	1,596						1,596
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		79,494						79,494

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				83,447			83,447
Total Public Works - Sanitation					83,447			83,447

Public Works - Highways and Streets

430.00	General Services - Administration	66,538						66,538
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	6,538	11,483					18,021
433.00	Traffic Control Devices	1,739						1,739
434.00	Street Lighting	4,678	14,015					18,693

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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	2,868						2,868
437.00	Repairs of Tools and Machinery	2,069						2,069
438.00	Maintenance and Repairs of Roads and Bridges	4,576	66,390					70,966
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		89,006	91,888					180,894

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	3,168						3,168

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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		3,168						3,168

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							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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	10,958						10,958
Total Employer Paid Benefits and Withholding Items		10,958						10,958

Insurance								
486.00	Insurance, Casualty, and Surety	20,343						20,343
Total Insurance		20,343						20,343

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total 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	259,728	91,888			83,447			435,063
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	3,035	-56,116	2		-179			-53,258
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WEST MAYFIELD BORO

December 31, 2009

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, 2009

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	40		40
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	40		40

EMPLOYEE COMPENSATION

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

90,146

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, 2009. 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, 2009, 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, 2009

NOTES / COMMENTS