

**2010 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**041563 WEST MAYFIELD BORO, BEAVER COUNTY**



## WEST MAYFIELD BORO, BEAVER County

## BALANCE SHEET

December 31, 2010

		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	30,939									30,939
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		31,107									31,107
<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	153,275	56,577	1,505		90,916					302,273
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		153,275	56,577	1,505		90,916					302,273
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											333,380

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

December 31, 2010

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	158,483						158,483
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	2,044						2,044
310.10	Real Estate Transfer Taxes	28,807						28,807
310.20	Earned Income Taxes / Wage Taxes	62,710						62,710
310.30	Business Gross Receipts Taxes	1						1
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	717						717
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		252,762						252,762

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	13,834						13,834
<b>Total Licenses and Permits</b>		13,834						13,834

**Fines and Forfeits**

330-332	Fines and Forfeits	2,817						2,817
<b>Total Fines and Forfeits</b>		2,817						2,817

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

December 31, 2010

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	122	36	1		77		236
342.00	Rents and Royalties	11,867						11,867
<b>Total Interest, Rents and Royalties</b>		11,989	36	1		77		12,103

<b>Federal</b>								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants		8,050					8,050
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>			8,050					8,050

<b>State</b>								
354.03	Highways and Streets	255						255
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)	324						324
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		34,237					34,237
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	6,319						6,319
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, 2010

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>		7,098	34,237					41,335

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	1,000						1,000
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		1,000						1,000

Charges for Service								
361.00	General Government							
362.00	Public Safety	2,318						2,318
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.)	7,000			84,093			91,093
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, 2010

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	363						363
<b>Total Charges for Service</b>		9,681				84,093		93,774

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								
391.00	Proceeds of General Fixed Asset Disposition			1,200				1,200
392.00	Interfund Operating Transfers	1,000						1,000
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, 2010

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>		1,000		1,200				2,200

**TOTAL REVENUES**

300,181	42,323	1,201		84,170			427,875
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	8,999						8,999
401.00	Executive (Manager or Mayor)	1,250						1,250
402.00	Auditing Services / Financial Administration	6,152						6,152
403.00	Tax Collection	11,655						11,655
404.00	Solicitor / Legal Services	4,596						4,596
405.00	Secretary / Clerk	9,973						9,973
406.00	Other General Government Administration	1,380						1,380
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services							
409.00	General Government Buildings and Plant	12,852						12,852
<b>Total General Government</b>		56,857						56,857

**Public Safety**

410.00	Police	48,175						48,175
411.00	Fire	13,441						13,441
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	599						599

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

December 31, 2010

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	1,015						1,015
415.00	Emergency Management and Communications	3,228						3,228
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>		66,458						66,458

**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				81,485			81,485
<b>Total Public Works - Sanitation</b>					81,485			81,485

**Public Works - Highways and Streets**

430.00	General Services - Administration	53,687	6					53,693
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	5,588	15,959					21,547
433.00	Traffic Control Devices	1,340						1,340
434.00	Street Lighting	18,677						18,677

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

December 31, 2010

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	6,381						6,381
437.00	Repairs of Tools and Machinery	5,093			8,939			14,032
438.00	Maintenance and Repairs of Roads and Bridges	11,655						11,655
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		102,421	15,965		8,939			127,325

<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	1,864						1,864

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

December 31, 2010

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>		1,864						1,864

<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, 2010

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	9,355						9,355
<b>Total Employer Paid Benefits and Withholding Items</b>		9,355						9,355

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	19,863						19,863
<b>Total Insurance</b>		19,863						19,863

<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	1,000						1,000
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		1,000						1,000

<b>TOTAL EXPENDITURES</b>	261,618	15,965			90,424			368,007
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	38,563	26,358	1,201		-6,254			59,868
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## WEST MAYFIELD BORO

December 31, 2010

## 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, 2010

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	2,660		2,660
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	2,660		2,660

**EMPLOYEE COMPENSATION**

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

69,555



December 31, 2010

**NOTES / COMMENTS**