

**2011 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

041563 WEST MAYFIELD BORO, BEAVER COUNTY

WEST MAYFIELD BORO, BEAVER County

BALANCE SHEET

December 31, 2011

		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	33,279									33,279
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		33,279									33,279
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	163,342	73,362	1,506		73,198					311,408
291-299	Other Equity										
Total Fund and Account Group Equity		163,342	73,362	1,506		73,198					311,408
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											344,687

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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	149,292						149,292
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	2,856						2,856
310.10	Real Estate Transfer Taxes	5,168						5,168
310.20	Earned Income Taxes / Wage Taxes	70,921						70,921
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,726						1,726
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		229,963						229,963

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	13,137						13,137
Total Licenses and Permits		13,137						13,137

Fines and Forfeits

330-332	Fines and Forfeits	2,460						2,460
Total Fines and Forfeits		2,460						2,460

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	87	32	1		38		158
342.00	Rents and Royalties	11,208						11,208
Total Interest, Rents and Royalties		11,295	32	1		38		11,366

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	130						130
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)	347						347
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		35,045					35,045
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	10,095						10,095
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, 2011

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		10,772	35,045					45,817

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	3,000						3,000
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		3,000						3,000

Charges for Service								
361.00	General Government							
362.00	Public Safety	3,784						3,784
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.)				81,412			81,412
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, 2011

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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	658						658
Total Charges for Service		4,442			81,412			85,854

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	805						805
Total Unclassified Operating Revenues		805						805

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
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, 2011

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources		1,000						1,000

TOTAL REVENUES

276,874	35,077	1	81,450	393,402
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	9,314						9,314
401.00	Executive (Manager or Mayor)	1,310						1,310
402.00	Auditing Services / Financial Administration	3,798						3,798
403.00	Tax Collection	12,081						12,081
404.00	Solicitor / Legal Services	3,775						3,775
405.00	Secretary / Clerk	9,795						9,795
406.00	Other General Government Administration	2,262						2,262
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	165						165
409.00	General Government Buildings and Plant	9,211						9,211
Total General Government		51,711						51,711

Public Safety

410.00	Police	48,000						48,000
411.00	Fire	17,453						17,453
412.00	Ambulance / Rescue	37						37
413.00	UCC and Code Enforcement	1,093						1,093

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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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	2,970						2,970
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		70,753						70,753

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				97,588			97,588
Total Public Works - Sanitation					97,588			97,588

Public Works - Highways and Streets

430.00	General Services - Administration	52,807						52,807
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	2,949	18,292					21,241
433.00	Traffic Control Devices	369						369
434.00	Street Lighting	19,176						19,176

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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	11,512			1,580			13,092
437.00	Repairs of Tools and Machinery	1,455						1,455
438.00	Maintenance and Repairs of Roads and Bridges	15,772						15,772
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		104,040	18,292		1,580			123,912

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	3,284						3,284

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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		3,284						3,284

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, 2011

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	10,123						10,123
Total Employer Paid Benefits and Withholding Items		10,123						10,123

Insurance								
486.00	Insurance, Casualty, and Surety	22,095						22,095
Total Insurance		22,095						22,095

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	1,000						1,000
493.00	All Other Financing Uses							
Total Other Financing Uses		1,000						1,000

TOTAL EXPENDITURES	266,806	18,292			99,168			384,266
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	10,068	16,785	1		-17,718			9,136
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WEST MAYFIELD BORO

December 31, 2011

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, 2011

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)

66,145

December 31, 2011

NOTES / COMMENTS