

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

041563 WEST MAYFIELD BORO, BEAVER COUNTY

WEST MAYFIELD BORO, BEAVER County

BALANCE SHEET

December 31, 2020

		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									12,256	12,256
240-259	Current Portion of Long-Term Debt and Other Credits									11,913	11,913
Total Liabilities and Other Credits										24,169	24,169
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	583,102	112,320	1,586		160,516				-24,169	833,355
291-299	Other Equity										
Total Fund and Account Group Equity		583,102	112,320	1,586		160,516				-24,169	833,355
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											857,524

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	151,415						151,415
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	3,361						3,361
310.10	Real Estate Transfer Taxes	7,015						7,015
310.20	Earned Income Taxes / Wage Taxes	135,122						135,122
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,254						1,254
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		298,167						298,167

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	13,955						13,955
Total Licenses and Permits		13,955						13,955

Fines and Forfeits

330-332	Fines and Forfeits	3,263						3,263
Total Fines and Forfeits		3,263						3,263

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	2,054	465	8		432		2,959
342.00	Rents and Royalties	15,939						15,939
Total Interest, Rents and Royalties		17,993	465	8		432		18,898

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)	315						315
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		54,075					54,075
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,138						5,138
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	3,015						3,015

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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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		8,668	54,075					62,743

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							
Total Local Government Units								

Charges for Service								
361.00	General Government							
362.00	Public Safety	3,490						3,490
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.)				123,105			123,105
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, 2020

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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	650						650
Total Charges for Service		4,140			123,105			127,245

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	1,000						1,000
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	133						133
Total Unclassified Operating Revenues		1,133						1,133

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, 2020

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	269						269
Total Other Financing Sources		269						269

TOTAL REVENUES	347,588	54,540	8		123,537			525,673
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	10,963						10,963
401.00	Executive (Manager or Mayor)	1,320						1,320
402.00	Auditing Services / Financial Administration	8,466						8,466
403.00	Tax Collection	9,805						9,805
404.00	Solicitor / Legal Services	2,114						2,114
405.00	Secretary / Clerk	11,728						11,728
406.00	Other General Government Administration	1,899						1,899
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	270	2,000					2,270
409.00	General Government Buildings and Plant	8,510						8,510
Total General Government		55,075	2,000					57,075

Public Safety								
410.00	Police	62,877						62,877
411.00	Fire	15,783						15,783
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	4,540						4,540
415.00	Emergency Management and Communications	1,610						1,610
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		84,810						84,810

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	697						697
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				102,123			102,123
Total Public Works - Sanitation		697			102,123			102,820

Public Works - Highways and Streets

430.00	General Services - Administration	71,898						71,898
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	1,427	8,809					10,236
433.00	Traffic Control Devices	987						987
434.00	Street Lighting	18,833						18,833

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	79,880						79,880
437.00	Repairs of Tools and Machinery	8,875						8,875
438.00	Maintenance and Repairs of Roads and Bridges	4,494	13,591					18,085
439.00	Highway Construction and Rebuilding Projects		40,748					40,748
Total Public Works - Highways and Streets		186,394	63,148					249,542

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	862						862

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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		862						862

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)	12,084						12,084
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees	789						789
Total Debt Service		12,873						12,873

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	6,755						6,755
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
Total Employer Paid Benefits and Withholding Items		6,755						6,755

Insurance								
486.00	Insurance, Casualty, and Surety	27,945						27,945
Total Insurance		27,945						27,945

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	379,211	65,148			102,123			546,482
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-31,623	-10,608	8		21,414			-20,809
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WEST MAYFIELD BORO

December 31, 2020

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	36,253		12,084		24,169		24,169

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

24,169

Capitalized lease obligations

0

Net debt

24,169

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

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	18,568	40,749	59,317
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	18,568	40,749	59,317

EMPLOYEE COMPENSATION

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

80,673

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: J.Martin & Associates LLC Appointed Auditor/CPA

December 31, 2020

NOTES / COMMENTS