

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

041563 WEST MAYFIELD BORO, BEAVER COUNTY

WEST MAYFIELD BORO, BEAVER County

BALANCE SHEET

December 31, 2017

		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	23,472									23,472
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		25,201									25,201
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	495,889	50,076	1,522		118,547					666,034
291-299	Other Equity										
Total Fund and Account Group Equity		495,889	50,076	1,522		118,547					666,034
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											691,235

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	150,340						150,340
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	3,928						3,928
310.10	Real Estate Transfer Taxes	5,209						5,209
310.20	Earned Income Taxes / Wage Taxes	129,029						129,029
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,310						1,310
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		289,816						289,816

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	16,331						16,331
Total Licenses and Permits		16,331						16,331

Fines and Forfeits

330-332	Fines and Forfeits	1,183						1,183
Total Fines and Forfeits		1,183						1,183

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	150	5	11		11		177
342.00	Rents and Royalties	14,587						14,587
Total Interest, Rents and Royalties		14,737	5	11		11		14,764

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)	308						308
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		51,787					51,787
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,186						5,186
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	1,338						1,338

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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							
Total State		7,032	51,787					58,819

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	2,700						2,700
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.)				121,035			121,035
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, 2017

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	850						850
Total Charges for Service		3,550			121,035			124,585

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	2,178						2,178
Total Unclassified Operating Revenues		2,178						2,178

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	20,975						20,975
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, 2017

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	461						461
Total Other Financing Sources		21,436						21,436

TOTAL REVENUES

356,263	51,792	11		121,046			529,112
---------	--------	----	--	---------	--	--	---------

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	10,634						10,634
401.00	Executive (Manager or Mayor)	1,320						1,320
402.00	Auditing Services / Financial Administration	5,643						5,643
403.00	Tax Collection	9,422						9,422
404.00	Solicitor / Legal Services	3,188						3,188
405.00	Secretary / Clerk	11,065						11,065
406.00	Other General Government Administration	2,916	21		20			2,957
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	500						500
409.00	General Government Buildings and Plant	9,166						9,166
Total General Government		53,854	21		20			53,895

Public Safety

410.00	Police	57,542						57,542
411.00	Fire	16,327						16,327
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	3,700						3,700
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		78,769						78,769

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				109,445			109,445
Total Public Works - Sanitation					109,445			109,445

Public Works - Highways and Streets

430.00	General Services - Administration	62,477						62,477
431.00	Cleaning of Streets and Gutters	3,049	12,427					15,476
432.00	Winter Maintenance – Snow Removal	613						613
433.00	Traffic Control Devices							
434.00	Street Lighting	23,869						23,869

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	21,879						21,879
437.00	Repairs of Tools and Machinery	3,110						3,110
438.00	Maintenance and Repairs of Roads and Bridges	5,718	4,725					10,443
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		120,715	17,152					137,867

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	2,481						2,481

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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		2,481						2,481

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	6,700						6,700
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST MAYFIELD BORO, BEAVER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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		6,700						6,700

Insurance								
486.00	Insurance, Casualty, and Surety	30,446						30,446
Total Insurance		30,446						30,446

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	296,765	17,173			109,465			423,403
---------------------------	---------	--------	--	--	---------	--	--	---------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	59,498	34,619	11		11,581			105,709
---	--------	--------	----	--	--------	--	--	---------

WEST MAYFIELD BORO

December 31, 2017

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, 2017

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	500	254	754
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation		1,354	1,354
Sewer		21,879	21,879
Solid Waste			
Streets / Highways	3,110	521	3,631
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	3,610	24,008	27,618

EMPLOYEE COMPENSATION

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

74,308

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, 2017. 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, 2017, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Cottrill, Arbutina & Associates Appointed Auditor/CPA

Subscribed and sworn to before me this 30 day of May, 2018.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2017

NOTES / COMMENTS