

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Mayville
County of Chautauqua
For the Fiscal Year Ended 05/31/2016

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

VILLAGE OF Mayville

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (EE) ENTERPRISE UTILITY
- (FX) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2015 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	1,122,426	A200	1,076,216
Petty Cash	160	A210	160
TOTAL Cash	1,122,586		1,076,376
Accounts Receivable	42,331	A380	40,375
TOTAL Other Receivables (net)	42,331		40,375
Prepaid Expenses	5,010	A480	208
TOTAL Prepaid Expenses	5,010		208
Cash Special Reserves	818,994	A230	931,068
TOTAL Restricted Assets	818,994		931,068
TOTAL Assets and Deferred Outflows of Resources	1,988,921		2,048,027

VILLAGE OF Mayville
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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	36,597	A600	258,949
TOTAL Accounts Payable	36,597		258,949
Due To Other Funds	34,668	A630	33,813
TOTAL Due To Other Funds	34,668		33,813
TOTAL Liabilities	71,265		292,762
Fund Balance			
Not in Spendable Form	5,010	A806	208
TOTAL Nonspendable Fund Balance	5,010		208
Capital Reserve	812,409	A878	927,630
Reserve For Debt	6,585	A884	3,438
TOTAL Restricted Fund Balance	818,994		931,068
Assigned Appropriated Fund Balance	377,390	A914	324,809
TOTAL Assigned Fund Balance	377,390		324,809
Unassigned Fund Balance	716,262	A917	499,180
TOTAL Unassigned Fund Balance	716,262		499,180
TOTAL Fund Balance	1,917,656		1,755,265
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,988,921		2,048,027

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	704,352	A1001	711,004
TOTAL Real Property Taxes	704,352		711,004
Other Payments In Lieu of Taxes	8,258	A1081	8,258
Interest & Penalties On Real Prop Taxes	6,899	A1090	5,991
TOTAL Real Property Tax Items	15,157		14,249
Non Prop Tax Dist By County	176,200	A1120	178,166
Franchises	19,698	A1170	20,262
TOTAL Non Property Tax Items	195,898		198,428
Park And Recreational Charges	19,253	A2001	18,072
Refuse & Garbage Charges	53,735	A2130	52,165
Sale of Cemetery Lots	11,900	A2190	15,400
Charges For Cemetery Services	9,733	A2192	9,728
TOTAL Departmental Income	94,621		95,365
Fire Protection Services Other Govts	42,958	A2262	44,506
Share of Joint Activity, Other Govts	10,620	A2390	8,531
TOTAL Intergovernmental Charges	53,578		53,037
Interest And Earnings	1,986	A2401	2,116
Rental of Real Property	12,696	A2410	12,696
TOTAL Use of Money And Property	14,682		14,812
Games of Chance	20	A2530	20
Building And Alteration Permits	3,060	A2555	3,505
Permits, Other		A2590	25
TOTAL Licenses And Permits	3,080		3,550
Sales of Scrap & Excess Materials	13,008	A2650	11,407
Insurance Recoveries	5,458	A2680	
TOTAL Sale of Property And Compensation For Loss	18,466		11,407
Refunds of Prior Year's Expenditures	3	A2701	9
Gifts And Donations	6,600	A2705	128
Unclassified (specify)	3,119	A2770	1,081
TOTAL Miscellaneous Local Sources	9,722		1,218
Interfund Revenues	8,700	A2801	8,700
TOTAL Interfund Revenues	8,700		8,700
St Aid, Revenue Sharing	9,441	A3001	9,441
St Aid, Mortgage Tax	6,642	A3005	7,663
St Aid - Other (specify)	1,819	A3089	1,821
St Aid, Consolidated Highway Aid	37,392	A3501	57,707
TOTAL State Aid	55,294		76,632
TOTAL Revenues	1,173,550		1,188,402
Interfund Transfers	102,446	A5031	106,610
TOTAL Interfund Transfers	102,446		106,610
TOTAL Other Sources	102,446		106,610
TOTAL Detail Revenues And Other Sources	1,275,996		1,295,012

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	3,302	A10101	3,302
Legislative Board, Contr Expend	93	A10104	280
TOTAL Legislative Board	3,395		3,582
Mayor, Pers Serv	1,275	A12101	1,275
Mayor, Contr Expend	1,951	A12104	1,735
TOTAL Mayor	3,226		3,010
Treasurer, Pers Serv	53,464	A13251	54,956
Treasurer, Equip & Cap Outlay	135	A13252	2,616
Treasurer, Contr Expend	9,673	A13254	11,102
TOTAL Treasurer	63,272		68,674
Law, Contr Expend	11,050	A14204	6,993
TOTAL Law	11,050		6,993
Elections, Contr Expend	594	A14504	
TOTAL Elections	594		0
Buildings, Pers Serv	441	A16201	2,371
Buildings, Equip & Cap Outlay	7,547	A16202	167,596
Buildings, Contr Expend	22,290	A16204	14,947
TOTAL Buildings	30,278		184,914
Central Data Process, Contr Expend	6,690	A16804	6,922
TOTAL Central Data Process	6,690		6,922
Unallocated Insurance, Contr Expend	27,848	A19104	29,129
TOTAL Unallocated Insurance	27,848		29,129
TOTAL General Government Support	146,353		303,224
Police, Contr Expend	7,524	A31204	8,633
TOTAL Police	7,524		8,633
Fire, Pers Serv	442	A34101	422
Fire, Equip & Cap Outlay	7,676	A34102	17,016
Fire, Contr Expend	65,617	A34104	58,472
TOTAL Fire	73,735		75,910
Control of Animals, Pers Serv	93	A35101	
Control of Animals, Contr Expend	104	A35104	
TOTAL Control of Animals	197		0
Safety Inspection, Pers Serv	23,326	A36201	18,942
Safety Inspection, Equip & Cap Outlay	910	A36202	
Safety Inspection, Contr Expend	2,186	A36204	887
TOTAL Safety Inspection	26,422		19,829
TOTAL Public Safety	107,878		104,372
Street Admin, Pers Serv	23,782	A50101	24,198
TOTAL Street Admin	23,782		24,198
Maint of Streets, Pers Serv	102,697	A51101	125,970
Maint of Streets, Equip & Cap Outlay	52,767	A51102	120,546
Maint of Streets, Contr Expend	109,904	A51104	165,993
TOTAL Maint of Streets	265,368		412,509
Perm Improve Highway, Equip & Cap Outlay	37,392	A51122	65,202
TOTAL Perm Improve Highway	37,392		65,202

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Snow Removal, Pers Serv	31,674	A51421	23,010
Snow Removal, Equip & Cap Outlay		A51422	65,495
Snow Removal, Contr Expend	8,709	A51424	7,472
TOTAL Snow Removal	40,383		95,977
Street Lighting, Contr Expend	32,170	A51824	31,290
TOTAL Street Lighting	32,170		31,290
Sidewalks, Contr Expend	1,444	A54104	99
TOTAL Sidewalks	1,444		99
TOTAL Transportation	400,539		629,275
Playgr & Rec Centers, Pers Serv	38,753	A71401	47,960
Playgr & Rec Centers, Equip & Cap Outlay	6,187	A71402	3,743
Playgr & Rec Centers, Contr Expend	95,782	A71404	48,727
TOTAL Playgr & Rec Centers	140,722		100,430
Youth Prog, Pers Serv	17,683	A73101	18,383
Youth Prog, Contr Expend	3,643	A73104	3,406
TOTAL Youth Prog	21,326		21,789
Library, Contr Expend	36,000	A74104	36,000
TOTAL Library	36,000		36,000
Historian, Pers Serv	1,250	A75101	1,300
Historian, Contr Expend	190	A75104	50
TOTAL Historian	1,440		1,350
Celebrations, Contr Expend	7,500	A75504	7,500
TOTAL Celebrations	7,500		7,500
Adult Recreation, Contr Expend	1,000	A76204	1,000
TOTAL Adult Recreation	1,000		1,000
Other Culture And Rec, Contr Expend	7,500	A79894	8,059
TOTAL Other Culture And Rec	7,500		8,059
TOTAL Culture And Recreation	215,488		176,128
Zoning, Contr Expend	325	A80104	1,888
TOTAL Zoning	325		1,888
Planning, Contr Expend	303	A80204	233
TOTAL Planning	303		233
Refuse & Garbage, Pers Serv	10,535	A81601	10,272
Refuse & Garbage, Contr Expend	18,988	A81604	18,749
TOTAL Refuse & Garbage	29,523		29,021
Landfill Clos-Post Clos,pers Serv	11,705	A81611	7,932
Landfill Clos-Post Clos,equip&cap	212	A81612	
Landfill Clos-Post Clos,contr Exp	11,300	A81614	14,316
TOTAL Landfill Clos-Post Clos	23,217		22,248
Cemetery, Pers Serv	11,911	A88101	15,759
Cemetery, Equip & Cap Outlay	6,187	A88102	3,743
Cemetery, Contr Expend	5,914	A88104	8,715
TOTAL Cemetery	24,012		28,217

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Misc Home & Comm Serv, Contr Expend	3,000	A89894	3,500
TOTAL Misc Home & Comm Serv	3,000		3,500
TOTAL Home And Community Services	80,380		85,107
State Retirement System	61,385	A90108	40,620
Social Security, Employer Cont	24,697	A90308	24,018
Worker's Compensation, Empl Bnfts	8,382	A90408	7,303
Hospital & Medical (dental) Ins, Empl Bnft	53,628	A90608	66,230
TOTAL Employee Benefits	148,092		138,171
Debt Principal, Serial Bonds	7,500	A97106	10,000
TOTAL Debt Principal	7,500		10,000
Debt Interest, Serial Bonds	11,431	A97107	11,125
TOTAL Debt Interest	11,431		11,125
TOTAL Expenditures	1,117,661		1,457,402
TOTAL Detail Expenditures And Other Uses	1,117,661		1,457,402

VILLAGE OF Mayville
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,759,319	A8021	1,917,654
Restated Fund Balance - Beg of Year	1,759,319	A8022	1,917,654
ADD - REVENUES AND OTHER SOURCES	1,275,996		1,295,012
DEDUCT - EXPENDITURES AND OTHER USES	1,117,661		1,457,402
Fund Balance - End of Year	1,917,654	A8029	1,755,264

VILLAGE OF Mayville
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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	711,004	A1049N	720,247
Est Rev - Real Property Tax Items	15,158	A1099N	15,158
Est Rev - Non Property Tax Items	187,500	A1199N	190,500
Est Rev - Departmental Income	88,500	A1299N	84,960
Est Rev - Intergovernmental Charges	50,000	A2399N	50,780
Est Rev - Use of Money And Property	14,696	A2499N	14,696
Est Rev - Licenses And Permits	2,520	A2599N	2,770
Est Rev - Sale of Prop And Comp For Loss	2,500	A2699N	0
Est Rev - Interfund Revenues	8,700	A2801N	8,700
Est Rev - State Aid	68,880	A3099N	68,821
TOTAL Estimated Revenues	1,149,458		1,156,632
Estimated - Interfund Transfer	106,610	A5031N	103,549
Appropriated Fund Balance	377,390	A599N	324,809
TOTAL Estimated Other Sources	484,000		428,358
TOTAL Estimated Revenues And Other Sources	1,633,458		1,584,990

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	287,775	A1999N	308,565
App - Public Safety	131,360	A3999N	122,325
App - Transportation	599,335	A5999N	552,585
App - Culture And Recreation	210,609	A7999N	210,209
App - Home And Community Services	114,125	A8999N	95,500
App - Employee Benefits	162,608	A9199N	168,510
App - Debt Service	21,125	A9899N	20,775
TOTAL Appropriations	1,526,937		1,478,469
Other Budgetary Purposes	106,521	A962N	106,521
TOTAL Other Uses	106,521		106,521
TOTAL Appropriations And Other Uses	1,633,458		1,584,990

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	19,448	CD200	19,448
TOTAL Cash	19,448		19,448
TOTAL Assets and Deferred Outflows of Resources	19,448		19,448

VILLAGE OF Mayville
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Governments	2	CD631	2
TOTAL Due To Other Governments	2		2
TOTAL Liabilities	2		2
Fund Balance			
Assigned Unappropriated Fund Balance	19,446	CD915	19,446
TOTAL Assigned Fund Balance	19,446		19,446
TOTAL Fund Balance	19,446		19,446
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,448		19,448

VILLAGE OF Mayville
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Community Development Income		CD2170	
TOTAL Departmental Income	0		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

VILLAGE OF Mayville
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Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Mayville
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,446	CD8021	19,446
Restated Fund Balance - Beg of Year	19,446	CD8022	19,446
ADD - REVENUES AND OTHER SOURCES			
Fund Balance - End of Year	19,446	CD8029	19,446

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2015	EdpCode	2016
Assets			
Cash	1,139,842	EE200	1,222,836
Petty Cash	150	EE210	150
TOTAL Cash	1,139,992		1,222,986
Accounts Receivable	261,738	EE380	242,963
Allowance For Receivables (credit)	-118,099	EE389	-122,107
TOTAL Other Receivables (net)	143,639		120,856
Inventory Of Materials And Supplies	170,921	EE445	165,963
TOTAL Inventories	170,921		165,963
Prepaid Expenses	4,020	EE480	89
TOTAL Prepaid Expenses	4,020		89
Land	8,260	EE101	8,260
Buildings	1,030,328	EE102	1,016,536
Machinery And Equipment	3,891,948	EE104	3,782,211
Accum Deprec, Buildings	-139,797	EE112	-148,672
Accum Depr, Machinery & Equip	-1,505,782	EE114	-1,527,146
TOTAL Fixed Assets (net)	3,284,957		3,131,189
Deferred Outflows of Resources - Pensions		EE496	9,253
TOTAL Deferred Outflows of Resources	0		9,253
TOTAL Assets and Deferred Outflows of Resources	4,743,529		4,650,336

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2015	EdpCode	2016
Accounts Payable	69,595	EE600	94,030
TOTAL Accounts Payable	69,595		94,030
Accrued Liabilities	58,961	EE601	59,095
TOTAL Accrued Liabilities	58,961		59,095
Customers' Deposits	1,081	EE615	1,081
TOTAL Other Deposits	1,081		1,081
Net Pension Liability -Proportionate Share		EE638	33,624
Installment Purchase Debt	12,967	EE685	
TOTAL Other Liabilities	12,967		33,624
Bonds Payable	835,000	EE628	810,000
TOTAL Bond And Long Term Liabilities	835,000		810,000
TOTAL Liabilities	977,604		997,830
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	2,436,990	EE920	2,321,189
Net Assets-Restricted For Capital Projects	498,432	EE921	565,270
Net Assets-Unrestricted (deficit)	830,503	EE924	766,047
TOTAL Net Position	3,765,925		3,652,506
TOTAL Fund Balance	3,765,925		3,652,506
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,743,529		4,650,336

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Sale of Electric Power	1,804,657	EE2150	1,631,064
TOTAL Charges For Services Within Locality	1,804,657		1,631,064
Interest And Earnings	969	EE2401	1,082
TOTAL Use of Money And Property	969		1,082
Gifts And Donations	706	EE2705	2,133
TOTAL Other	706		2,133
TOTAL Revenues	1,806,332		1,634,279
TOTAL Operating Revenue	1,806,332		1,634,279

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2015	EdpCode	2016
Expenses			
Electric And Power, Pers Serv	270,752	EE84101	250,616
TOTAL Electric And Power	270,752		250,616
TOTAL Personal Services	270,752		250,616
Prov For Uncoll Accts Rec, Contr Expend	7,176	EE19884	4,009
TOTAL Prov For Uncoll Accts Rec	7,176		4,009
Depreciation	127,546	EE19944	139,643
TOTAL Depreciation	127,546		139,643
Electric And Power, Contr Expend	1,098,644	EE84104	1,050,636
TOTAL Electric And Power	1,098,644		1,050,636
TOTAL Contractual Expenses	1,233,366		1,194,288
Electric And Power, Empl Bnfts	132,764	EE84108	105,911
TOTAL Electric And Power	132,764		105,911
TOTAL Employee Benefits	132,764		105,911
Debt Interest, Serial Bonds	32,703	EE97107	30,838
TOTAL Interest Expense	32,703		30,838
TOTAL Expenses	1,669,585		1,581,653
Transfers, Other Funds	97,446	EE99019	101,610
TOTAL Transfers	97,446		101,610
TOTAL Other Uses	97,446		101,610
TOTAL Operating Expenses	1,767,031		1,683,263

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,725,177	EE8021	3,765,925
Prior Period Adj -Increase In Net Position	1,447	EE8012	
Prior Period Adj -Decrease In Net Position		EE8015	64,435
Restated Net Position - Beg of Year	3,726,624	EE8022	3,701,490
ADD - REVENUES AND OTHER SOURCES	1,806,332		1,634,279
DEDUCT - EXPENDITURES AND OTHER USES	1,767,031		1,683,263
Net Position - End of Year	3,765,925	EE8029	3,652,506

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2015	EdpCode	2016
Cash Rec'd From Providing Svcs	1,917,105	EE7111	1,649,838
Cash Payments Contr Exp	-1,100,295	EE7112	-992,807
Cash Payments Pers Svcs & Bnfts	-403,516	EE7113	-356,527
TOTAL Cash Flows From Operating Activities	413,294		300,504
Principal Payments Debt (capital)	-47,696	EE7132	-37,967
Interest Expense (capital)	-32,703	EE7133	-30,838
Capital Contributed By Developers	706	EE7134	2,133
Capital Contributed By Other Funds	-97,446	EE7135	-101,610
Payments To Contractors	-28,070	EE7136	-50,310
TOTAL Cash Flows From Capital And Related Financing Activities	-205,209		-218,592
Interest Income	969	EE7153	1,082
TOTAL Cash Flows From Investing Activities	969		1,082
Net Inc(dec) In Cash&cash Equiv	209,054	EE7161	82,994
	209,054		82,994
Operating Income (loss)	171,795	EE7181	80,249
Depreciation	127,546	EE7182	139,643
Inc/dec In Assets-Other Than Cash	114,484	EE7183	22,419
Inc/dec In Liabilities Other Than Cash	-531	EE7184	58,193
TOTAL Reconciliation of Operating Income To Cash	413,294		300,504

VILLAGE OF Mayville
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(FX) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	427,154	FX200	559,790
TOTAL Cash	427,154		559,790
Water Rents Receivable	15,942	FX350	15,319
Accounts Receivable	405	FX380	344
TOTAL Other Receivables (net)	16,347		15,663
Due From Other Funds	34,668	FX391	33,813
TOTAL Due From Other Funds	34,668		33,813
Prepaid Expenses	1,955	FX480	34
TOTAL Prepaid Expenses	1,955		34
Cash Special Reserves	286,740	FX230	311,774
TOTAL Restricted Assets	286,740		311,774
TOTAL Assets and Deferred Outflows of Resources	766,864		921,074

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(FX) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	12,336	FX600	8,072
TOTAL Accounts Payable	12,336		8,072
TOTAL Liabilities	12,336		8,072
Fund Balance			
Not in Spendable Form	1,955	FX806	34
TOTAL Nonspendable Fund Balance	1,955		34
Capital Reserve	280,155	FX878	308,335
Reserve For Debt	6,585	FX884	3,438
TOTAL Restricted Fund Balance	286,740		311,773
Assigned Appropriated Fund Balance	129,023	FX914	
Assigned Unappropriated Fund Balance	336,810	FX915	601,195
TOTAL Assigned Fund Balance	465,833		601,195
TOTAL Fund Balance	754,528		913,002
TOTAL Liabilities, Deferred Inflows And Fund Balance	766,864		921,074

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Metered Water Sales	414,717	FX2140	430,764
Water Service Charges	1,167	FX2144	505
Interest & Penalties On Water Rents	4,994	FX2148	3,552
TOTAL Departmental Income	420,878		434,821
Interest And Earnings	628	FX2401	739
TOTAL Use of Money And Property	628		739
Sales of Scrap & Excess Materials	10,125	FX2650	
TOTAL Sale of Property And Compensation For Loss	10,125		0
Refunds of Prior Year's Expenditures	150	FX2701	7
Unclassified (specify)	1,080	FX2770	312
TOTAL Miscellaneous Local Sources	1,230		319
TOTAL Revenues	432,861		435,879
TOTAL Detail Revenues And Other Sources	432,861		435,879

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Central Data Process, Contr Expend	8,363	FX16804	8,652
TOTAL Central Data Process	8,363		8,652
Unallocated Insurance, Contr Expend	11,432	FX19104	11,652
TOTAL Unallocated Insurance	11,432		11,652
TOTAL General Government Support	19,795		20,304
Water Administration, Pers Serv	58,662	FX83101	59,920
Water Administration, Equip & Cap Outlay	34	FX83102	1,276
Water Administration, Contr Expend	7,690	FX83104	6,964
TOTAL Water Administration	66,386		68,160
Source Supply Pwr & Pump, Equip & Cap Out	558	FX83202	
Source Supply Pwr & Pump, Contr Expend	13,169	FX83204	15,343
TOTAL Source Supply Pwr & Pump	13,727		15,343
Water Purification, Pers Serv	20,106	FX83301	18,065
Water Purification, Contr Expend	2,926	FX83304	2,298
TOTAL Water Purification	23,032		20,363
Water Trans & Distrib, Pers Serv	64,079	FX83401	40,497
Water Trans & Distrib, Equip & Cap Outlay	38,218	FX83402	252
Water Trans & Distrib, Contr Expend	65,174	FX83404	28,812
TOTAL Water Trans & Distrib	167,471		69,561
TOTAL Home And Community Services	270,616		173,427
State Retirement, Empl Bnfts	25,112	FX90108	16,248
Social Security, Empl Bnfts	10,103	FX90308	9,607
Workers Compensation, Empl Bnfts	3,429	FX90408	2,921
Hospital & Medical (dental) Ins, Empl Bnft	21,916	FX90608	28,954
TOTAL Employee Benefits	60,560		57,730
Debt Principal, Serial Bonds	10,000	FX97106	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Serial Bonds	11,294	FX97107	10,944
TOTAL Debt Interest	11,294		10,944
TOTAL Expenditures	372,265		272,405
Transfers, Other Funds	5,000	FX99019	5,000
TOTAL Operating Transfers	5,000		5,000
TOTAL Other Uses	5,000		5,000
TOTAL Detail Expenditures And Other Uses	377,265		277,405

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	698,930	FX8021	754,526
Restated Fund Balance - Beg of Year	698,930	FX8022	754,526
ADD - REVENUES AND OTHER SOURCES	432,861		435,879
DEDUCT - EXPENDITURES AND OTHER USES	377,265		277,405
Fund Balance - End of Year	754,526	FX8029	913,000

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Departmental Income	409,250	FX1299N	444,500
Est Rev - Use of Money And Property	500	FX2499N	500
TOTAL Estimated Revenues	409,750		445,000
Appropriated Fund Balance	129,023	FX599N	3,438
TOTAL Estimated Other Sources	129,023		3,438
TOTAL Estimated Revenues And Other Sources	538,773		448,438

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	24,700	FX1999N	48,985
App-Home And Community Services	394,925	FX8999N	263,330
App - Employee Benefits	65,329	FX9199N	62,654
App - Debt Service	20,944	FX9899N	20,594
TOTAL Appropriations	505,898		395,563
Other Budgetary Purposes	27,875	FX962N	47,875
App - Interfund Transfer	5,000	FX9999N	5,000
TOTAL Other Uses	32,875		52,875
TOTAL Appropriations And Other Uses	538,773		448,438

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	383	TA200	666
TOTAL Cash	383		666
TOTAL Assets and Deferred Outflows of Resources	383		666

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Group Insurance		TA20	666
Other Funds (specify)	383	TA85	
TOTAL Agency Liabilities	383		666
TOTAL Liabilities	383		666
TOTAL Liabilities, Deferred Inflows And Fund Balance	383		666

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	595,000	W129	628,273
TOTAL Provision To Be Made In Future Budgets	595,000		628,273
TOTAL Assets and Deferred Outflows of Resources	595,000		628,273

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Net Pension Liability -Proportionate Share		W638	53,273
TOTAL Other Liabilities	0		53,273
Bonds Payable	595,000	W628	575,000
TOTAL Bond And Long Term Liabilities	595,000		575,000
TOTAL Liabilities	595,000		628,273
TOTAL Liabilities	595,000		628,273

VILLAGE OF Mayville
Statement of Indebtedness
For the Fiscal Year Ending 2016

8/8/2016

County of: Chautauqua

Municipal Code: 060415003020

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2013	BOND E	DPW Garage - General		Y	06/14/2012	06/01/2037	3.50%	N	\$315,000	\$300,000	\$10,000	\$0	\$0		\$290,000
2013	BOND E	DPW Garage - Water		Y	06/14/2012	06/01/2037	3.50%	N	\$315,000	\$295,000	\$10,000	\$0	\$0		\$285,000
2013	BOND E	DPW Garage - Electric		Y	06/14/2012	06/01/2037	3.50%	N	\$880,000	\$835,000	\$25,000	\$0	\$0		\$810,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,430,000	\$45,000	\$0	\$0	\$0	\$1,385,000
2009	IPC E	Sub transformer lease			08/01/2005	08/01/2015	3.89%			\$12,967	\$12,967	\$0	(\$1)		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$12,967	\$12,967	\$0	(\$1)	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,442,967	\$57,967	\$0	(\$1)	\$0	\$1,385,000

VILLAGE OF Mayville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$310.00
Demand Deposits	9Z2011	\$4,121,799.00
Time Deposits	9Z2021	
Total		\$4,122,109.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$3,883,530.67
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$309,242.49
Total		\$4,192,773.16
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Mayville
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7358	\$5,621	\$965	\$0	\$6,586
****-7390	\$23,939	\$2,061	\$50	\$25,950
****-7366	\$28,491	\$3,862	\$1,140	\$31,214
****-6529	\$0	\$666	\$0	\$666
****-7374	\$1,191	\$0	\$1,191	\$0
****-4397	\$1	\$0	\$0	\$1
****-7685	\$1,069,631	\$0	\$0	\$1,069,631
****-7693	\$533,841	\$0	\$0	\$533,841
****-7677	\$626,352	\$0	\$0	\$626,352
****-7718	\$555,774	\$0	\$0	\$555,774
****-8709	\$927,630	\$0	\$0	\$927,630
****-8717	\$308,335	\$0	\$0	\$308,335
****-8270	\$16,373	\$0	\$0	\$16,373
****-5108	\$19,447	\$0	\$0	\$19,447
	Total Adjusted Bank Balance			<u>\$4,121,799</u>
	Petty Cash			<u>\$310.00</u>
	Adjustments			<u>\$-.72</u>
	Total Cash		9ZCASH *	<u>\$4,122,108</u>
	Total Cash Balance All Funds		9ZCASHB *	<u>\$4,122,108</u>
	* Must be equal			

VILLAGE OF Mayville
Employee and Retiree Benefits
For the Fiscal Year Ending 2016

Total Full Time Employees:		13			
Total Part Time Employees:		35			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$90,267.00	13	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$54,098.04	13	35	
90408	Worker's Compensation Insurance	\$16,227.88	13	95	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$150,462.05	11		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$311,054.97			
Computed Total From Financial Section (comparative purposes only)		\$301,812.00			

VILLAGE OF Mayville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$20,201	11,024	gallons	
Diesel Fuel	\$13,638	8,064	gallons	
Fuel Oil			gallons	
Natural Gas	\$5,320	8,560	cubic feet	
Electricity	\$61,443	553,049	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Mayville
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jennifer Obert, hereby certify that I am the Chief Fiscal Officer of the Village of Mayville, and that the information provided in the annual financial report of the Village of Mayville, for the fiscal year ended 05/31/2016, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Mayville, and adopted by me as my signature for use in conjunction with the filing of the Village of Mayville's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Mayville's annual financial report for the fiscal year ended 05/31/2016 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

Jennifer Obert
Name

(716) 753-2125
Telephone Number

Treasurer
Title

1 South Erie Street, Mayville, NY 147
Official Address

08/08/2016
Date of Certification

(716) 753-2125
Official Telephone Number

VILLAGE OF Mayville
Financial Comments
For the Fiscal Year Ending 2016

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8015 \$19,458 decrease due to an adjustment in inventory values and \$44,977 decrease due to the implementation of GASB 68