

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 05/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

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

All amounts included in this update document for 2017 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

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

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	931,472	A200	973,168
Petty Cash	160	A210	160
TOTAL Cash	931,632		973,328
Accounts Receivable	40,426	A380	59,436
TOTAL Other Receivables (net)	40,426		59,436
Prepaid Expenses	4,397	A480	102
TOTAL Prepaid Expenses	4,397		102
Cash Special Reserves	963,739	A230	1,083,151
TOTAL Restricted Assets	963,739		1,083,151
TOTAL Assets and Deferred Outflows of Resources	1,940,194		2,116,017

VILLAGE OF Mayville
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	69,680	A600	57,298
TOTAL Accounts Payable	69,680		57,298
Due To Other Funds	35,512	A630	32,812
TOTAL Due To Other Funds	35,512		32,812
TOTAL Liabilities	105,192		90,110
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,750	A691	15,050
TOTAL Deferred Inflows of Resources	3,750		15,050
TOTAL Deferred Inflows of Resources	3,750		15,050
Fund Balance			
Not in Spendable Form	4,397	A806	102
TOTAL Nonspendable Fund Balance	4,397		102
Capital Reserve	963,739	A878	1,083,151
TOTAL Restricted Fund Balance	963,739		1,083,151
Assigned Appropriated Fund Balance	217,921	A914	375,698
TOTAL Assigned Fund Balance	217,921		375,698
Unassigned Fund Balance	645,195	A917	551,906
TOTAL Unassigned Fund Balance	645,195		551,906
TOTAL Fund Balance	1,831,252		2,010,857
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,940,194		2,116,017

VILLAGE OF Mayville
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	720,247	A1001	728,698
TOTAL Real Property Taxes	720,247		728,698
Other Payments In Lieu of Taxes	8,258	A1081	8,258
Interest & Penalties On Real Prop Taxes	5,338	A1090	6,956
TOTAL Real Property Tax Items	13,596		15,214
Non Prop Tax Dist By County	175,404	A1120	179,794
Franchises	20,959	A1170	21,230
TOTAL Non Property Tax Items	196,363		201,024
Park And Recreational Charges	21,036	A2001	21,784
Refuse & Garbage Charges	49,006	A2130	54,645
Sale of Cemetery Lots	4,200	A2190	11,900
Charges For Cemetery Services	9,483	A2192	11,371
TOTAL Departmental Income	83,725		99,700
Fire Protection Services Other Govts	42,598	A2262	47,702
Share of Joint Activity, Other Govts	11,319	A2390	17,234
TOTAL Intergovernmental Charges	53,917		64,935
Interest And Earnings	1,982	A2401	2,775
Rental of Real Property	12,696	A2410	14,213
TOTAL Use of Money And Property	14,678		16,988
Games of Chance	20	A2530	20
Building And Alteration Permits	2,810	A2555	2,760
Permits, Other		A2590	8
TOTAL Licenses And Permits	2,830		2,788
Sales of Scrap & Excess Materials	17	A2650	7,103
Insurance Recoveries	7,716	A2680	
TOTAL Sale of Property And Compensation For Loss	7,733		7,103
Gifts And Donations	296	A2705	1,905
Unclassified (specify)	853	A2770	1,375
TOTAL Miscellaneous Local Sources	1,149		3,280
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	8,420	A3005	9,544
St Aid - Other (specify)	1,826	A3089	1,647
St Aid, Consolidated Highway Aid	77,969	A3501	45,425
TOTAL State Aid	97,656		66,057
Federal Aid - Other	30,000	A4089	
TOTAL Federal Aid	30,000		0
TOTAL Revenues	1,230,594		1,214,488
Interfund Transfers	103,549	A5031	118,382
TOTAL Interfund Transfers	103,549		118,382
TOTAL Other Sources	103,549		118,382
TOTAL Detail Revenues And Other Sources	1,334,143		1,332,870

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	3,302	A10101	3,300
Legislative Board, Contr Expend	105	A10104	187
TOTAL Legislative Board	3,407		3,487
Mayor, Pers Serv	1,275	A12101	1,275
Mayor, Contr Expend	831	A12104	673
TOTAL Mayor	2,106		1,948
Treasurer, Pers Serv	53,815	A13251	53,896
Treasurer, Equip & Cap Outlay		A13252	3,913
Treasurer, Contr Expend	10,539	A13254	12,117
TOTAL Treasurer	64,354		69,926
Law, Contr Expend	8,434	A14204	11,475
TOTAL Law	8,434		11,475
Buildings, Pers Serv	4,860	A16201	574
Buildings, Equip & Cap Outlay	2,822	A16202	2,350
Buildings, Contr Expend	30,309	A16204	11,760
TOTAL Buildings	37,991		14,683
Central Data Process & Cap Outlay	11,749	A16802	2,260
Central Data Process, Contr Expend	6,955	A16804	2,340
TOTAL Central Data Process	18,704		4,600
Unallocated Insurance, Contr Expend	30,515	A19104	34,189
TOTAL Unallocated Insurance	30,515		34,189
TOTAL General Government Support	165,511		140,308
Police, Contr Expend	8,307	A31204	9,638
TOTAL Police	8,307		9,638
Fire, Pers Serv	325	A34101	576
Fire, Equip & Cap Outlay	113,842	A34102	47,711
Fire, Contr Expend	60,408	A34104	57,357
TOTAL Fire	174,575		105,644
Safety Inspection, Pers Serv	16,601	A36201	16,742
Safety Inspection, Contr Expend	538	A36204	395
TOTAL Safety Inspection	17,139		17,137
TOTAL Public Safety	200,021		132,419
Street Admin, Pers Serv	24,614	A50101	25,196
TOTAL Street Admin	24,614		25,196
Maint of Streets, Pers Serv	91,398	A51101	113,834
Maint of Streets, Equip & Cap Outlay	59,113	A51102	36,938
Maint of Streets, Contr Expend	121,344	A51104	99,860
TOTAL Maint of Streets	271,855		250,632
Perm Improve Highway, Equip & Cap Outlay	77,969	A51122	52,293
TOTAL Perm Improve Highway	77,969		52,293
Snow Removal, Pers Serv	31,472	A51421	44,658
Snow Removal, Equip & Cap Outlay	13,352	A51422	6,819
Snow Removal, Contr Expend	7,180	A51424	9,306
TOTAL Snow Removal	52,004		60,784

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Lighting, Contr Expend	30,990	A51824	31,061
TOTAL Street Lighting	30,990		31,061
TOTAL Transportation	457,432		419,966
Playgr & Rec Centers, Pers Serv	57,335	A71401	46,266
Playgr & Rec Centers, Equip & Cap Outlay	5,513	A71402	34,998
Playgr & Rec Centers, Contr Expend	58,077	A71404	57,094
TOTAL Playgr & Rec Centers	120,925		138,357
Youth Prog, Pers Serv	19,682	A73101	22,984
Youth Prog, Equip & Cap Outlay		A73102	163
Youth Prog, Contr Expend	4,272	A73104	3,551
TOTAL Youth Prog	23,954		26,698
Library, Contr Expend	39,000	A74104	39,000
TOTAL Library	39,000		39,000
Historian, Pers Serv	1,350	A75101	1,500
Historian, Contr Expend	30	A75104	50
TOTAL Historian	1,380		1,550
Celebrations, Contr Expend	7,500	A75504	7,000
TOTAL Celebrations	7,500		7,000
Adult Recreation, Contr Expend	1,000	A76204	1,000
TOTAL Adult Recreation	1,000		1,000
Other Culture And Rec, Contr Expend	8,059	A79894	8,059
TOTAL Other Culture And Rec	8,059		8,059
TOTAL Culture And Recreation	201,818		221,664
Zoning, Contr Expend	552	A80104	1,179
TOTAL Zoning	552		1,179
Planning, Contr Expend	231	A80204	168
TOTAL Planning	231		168
Refuse & Garbage, Pers Serv	11,706	A81601	11,927
Refuse & Garbage, Contr Expend	18,979	A81604	20,599
TOTAL Refuse & Garbage	30,685		32,526
Landfill Clos-Post Clos,pers Serv	8,237	A81611	9,569
Landfill Clos-Post Clos,contr Exp	12,032	A81614	15,471
TOTAL Landfill Clos-Post Clos	20,269		25,040
Cemetery, Pers Serv	17,282	A88101	17,748
Cemetery, Equip & Cap Outlay	5,086	A88102	4,098
Cemetery, Contr Expend	7,339	A88104	2,519
TOTAL Cemetery	29,707		24,365
Misc Home & Comm Serv, Contr Expend	4,000	A89894	4,000
TOTAL Misc Home & Comm Serv	4,000		4,000
TOTAL Home And Community Services	85,444		87,279
State Retirement System	38,318	A90108	37,037
Social Security, Employer Cont	23,512	A90308	26,276
Worker's Compensation, Empl Bnfts	7,290	A90408	7,805

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	58,035	A90608	60,086
TOTAL Employee Benefits	127,155		131,204
Debt Principal, Serial Bonds	10,000	A97106	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Serial Bonds	10,775	A97107	10,425
TOTAL Debt Interest	10,775		10,425
TOTAL Expenditures	1,258,156		1,153,265
TOTAL Detail Expenditures And Other Uses	1,258,156		1,153,265

VILLAGE OF Mayville
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,755,264	A8021	1,831,252
Prior Period Adj -Increase In Fund Balance	1	A8012	
Restated Fund Balance - Beg of Year	1,755,265	A8022	1,831,252
ADD - REVENUES AND OTHER SOURCES	1,334,143		1,332,870
DEDUCT - EXPENDITURES AND OTHER USES	1,258,156		1,153,265
Fund Balance - End of Year	1,831,252	A8029	2,010,873

VILLAGE OF Mayville
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	728,698	A1049N	746,485
Est Rev - Real Property Tax Items	14,258	A1099N	14,258
Est Rev - Non Property Tax Items	194,500	A1199N	194,500
Est Rev - Departmental Income	84,021	A1299N	87,103
Est Rev - Intergovernmental Charges	63,780	A2399N	57,500
Est Rev - Use of Money And Property	14,696	A2499N	16,600
Est Rev - Licenses And Permits	3,020	A2599N	3,020
Est Rev - Interfund Revenues	8,700	A2801N	8,700
Est Rev - State Aid	68,821	A3099N	68,821
TOTAL Estimated Revenues	1,180,494		1,196,987
Estimated - Interfund Transfer	98,935	A5031N	96,935
Appropriated Fund Balance	217,921	A599N	375,698
TOTAL Estimated Other Sources	316,856		472,633
TOTAL Estimated Revenues And Other Sources	1,497,350		1,669,620

VILLAGE OF Mayville
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	223,710	A1999N	250,423
App - Public Safety	149,150	A3999N	177,960
App - Transportation	495,970	A5999N	476,700
App - Culture And Recreation	226,534	A7999N	197,659
App - Home And Community Services	97,430	A8999N	254,700
App - Employee Benefits	167,610	A9199N	169,353
App - Debt Service	20,425	A9899N	20,075
TOTAL Appropriations	1,380,829		1,546,870
Other Budgetary Purposes	116,521	A962N	122,750
TOTAL Other Uses	116,521		122,750
TOTAL Appropriations And Other Uses	1,497,350		1,669,620

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	19,448	CD200	
TOTAL Cash	19,448		0
TOTAL Assets and Deferred Outflows of Resources	19,448		0

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Governments	2	CD631	
TOTAL Due To Other Governments	2		0
TOTAL Liabilities	2		0
Fund Balance			
Assigned Unappropriated Fund Balance	19,446	CD915	
TOTAL Assigned Fund Balance	19,446		0
TOTAL Fund Balance	19,446		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,448		0

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Results of Operation

Code Description	2017	EdpCode	2018
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VILLAGE OF Mayville
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Other Uses			
Transfers, Other Funds		CD99019	19,447
TOTAL Operating Transfers	0		19,447
TOTAL Other Uses	0		19,447
TOTAL Detail Expenditures And Other Uses	0		19,447

VILLAGE OF Mayville
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,446	CD8021	19,448
Prior Period Adj -Increase In Fund Balance	2	CD8012	-1
Restated Fund Balance - Beg of Year	19,448	CD8022	19,447
DEDUCT - EXPENDITURES AND OTHER USES			19,447
Fund Balance - End of Year	19,448	CD8029	1

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2017	EdpCode	2018
Assets			
Cash	1,314,337	EE200	1,269,084
Petty Cash	150	EE210	150
TOTAL Cash	1,314,487		1,269,234
Accounts Receivable	229,641	EE380	247,897
Allowance For Receivables (credit)	-122,514	EE389	-121,998
TOTAL Other Receivables (net)	107,127		125,899
Inventory Of Materials And Supplies	168,188	EE445	192,519
TOTAL Inventories	168,188		192,519
Prepaid Expenses	2,932	EE480	71
TOTAL Prepaid Expenses	2,932		71
Land	8,260	EE101	8,260
Buildings	1,016,536	EE102	1,016,536
Machinery And Equipment	3,876,576	EE104	4,087,793
Accum Deprec, Buildings	-171,036	EE112	-193,399
Accum Depr, Machinery & Equip	-1,665,810	EE114	-1,755,043
TOTAL Fixed Assets (net)	3,064,526		3,164,147
Deferred Outflows of Resources - Pensions	134,621	EE496	50,359
TOTAL Deferred Outflows of Resources	134,621		50,359
TOTAL Assets and Deferred Outflows of Resources	4,791,881		4,802,229

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2017	EdpCode	2018
Accounts Payable	80,317	EE600	89,878
TOTAL Accounts Payable	80,317		89,878
Accrued Liabilities	48,756	EE601	56,416
TOTAL Accrued Liabilities	48,756		56,416
Customers' Deposits	1,081	EE615	1,081
TOTAL Other Deposits	1,081		1,081
Net Pension Liability -Proportionate Share	153,610	EE638	86,845
TOTAL Other Liabilities	153,610		86,845
Due To Other Funds	33	EE630	
TOTAL Due To Other Funds	33		0
Bonds Payable	785,000	EE628	760,000
TOTAL Bond And Long Term Liabilities	785,000		760,000
TOTAL Liabilities	1,068,797		994,220
Deferred Inflows of Resources			
Deferred Inflow of Resources	25,598	EE691	24,345
TOTAL Deferred Inflows of Resources	25,598		24,345
TOTAL Deferred Inflows of Resources	25,598		24,345
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	2,279,526	EE920	2,404,147
Net Assets-Restricted For Capital Projects	581,350	EE921	532,597
Net Assets-Unrestricted (deficit)	836,610	EE924	846,920
TOTAL Net Position	3,697,486		3,783,664
TOTAL Fund Balance	3,697,486		3,783,664
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,791,881		4,802,229

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sale of Electric Power	1,676,181	EE2150	1,782,743
TOTAL Charges For Services Within Locality	1,676,181		1,782,743
Interest And Earnings	1,137	EE2401	1,613
TOTAL Use of Money And Property	1,137		1,613
Gifts And Donations	29,684	EE2705	9,648
TOTAL Other	29,684		9,648
TOTAL Revenues	1,707,002		1,794,004
TOTAL Operating Revenue	1,707,002		1,794,004

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2017	EdpCode	2018
Expenses			
Electric And Power, Pers Serv	239,472	EE84101	246,666
TOTAL Electric And Power	239,472		246,666
TOTAL Personal Services	239,472		246,666
Prov For Uncoll Accts Rec, Contr Expend	407	EE19884	-516
TOTAL Prov For Uncoll Accts Rec	407		-516
Depreciation	141,179	EE19944	143,833
TOTAL Depreciation	141,179		143,833
Electric And Power, Contr Expend	1,048,480	EE84104	1,088,819
TOTAL Electric And Power	1,048,480		1,088,819
TOTAL Contractual Expenses	1,190,066		1,232,136
Electric And Power, Empl Bnfts	102,299	EE84108	108,491
TOTAL Electric And Power	102,299		108,491
TOTAL Employee Benefits	102,299		108,491
Debt Interest, Serial Bonds	29,711	EE97107	28,836
TOTAL Interest Expense	29,711		28,836
TOTAL Expenses	1,561,548		1,616,129
Transfers, Other Funds	98,549	EE99019	93,935
TOTAL Transfers	98,549		93,935
TOTAL Other Uses	98,549		93,935
TOTAL Operating Expenses	1,660,097		1,710,064

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,652,506	EE8021	3,697,486
Prior Period Adj -Increase In Net Position		EE8012	2,238
Prior Period Adj -Decrease In Net Position	1,925	EE8015	
Restated Net Position - Beg of Year	3,650,581	EE8022	3,699,724
ADD - REVENUES AND OTHER SOURCES	1,707,002		1,794,004
DEDUCT - EXPENDITURES AND OTHER USES	1,660,097		1,710,064
Net Position - End of Year	3,697,486	EE8029	3,783,664

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2017	EdpCode	2018
Cash Rec'd From Providing Svcs	1,689,503	EE7111	1,764,487
Cash Payments Contr Exp	-1,057,531	EE7112	-1,076,677
Cash Payments Pers Svcs & Bnfts	-341,771	EE7113	-355,157
TOTAL Cash Flows From Operating Activities	290,201		332,653
Principal Payments Debt (capital)	-25,000	EE7132	-25,000
Interest Expense (capital)	-29,711	EE7133	-28,836
Capital Contributed By Developers	29,684	EE7134	9,648
Capital Contributed By Other Funds	-98,549	EE7135	-93,935
Payments To Contractors	-76,261	EE7136	-241,396
TOTAL Cash Flows From Capital And Related Financing Activities	-199,837		-379,519
Interest Income	1,137	EE7153	1,613
TOTAL Cash Flows From Investing Activities	1,137		1,613
Net Inc(dec) In Cash&cash Equiv	91,501	EE7161	-45,253
	91,501		-45,253
Operating Income (loss)	144,344	EE7181	195,450
Depreciation	141,179	EE7182	143,833
Inc/dec In Assets-Other Than Cash	-116,707	EE7183	44,020
Inc/dec In Liabilities Other Than Cash	121,385	EE7184	-50,650
TOTAL Reconciliation of Operating Income To Cash	290,201		332,653

VILLAGE OF Mayville
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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	673,839	FX200	697,684
TOTAL Cash	673,839		697,684
Water Rents Receivable	16,130	FX350	50,028
Accounts Receivable		FX380	383
TOTAL Other Receivables (net)	16,130		50,411
Due From Other Funds	35,545	FX391	60,196
TOTAL Due From Other Funds	35,545		60,196
Prepaid Expenses	1,463	FX480	31
TOTAL Prepaid Expenses	1,463		31
Cash Special Reserves	356,562	FX230	404,836
TOTAL Restricted Assets	356,562		404,836
TOTAL Assets and Deferred Outflows of Resources	1,083,539		1,213,157

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	19,901	FX600	9,909
TOTAL Accounts Payable	19,901		9,909
TOTAL Liabilities	19,901		9,909
Fund Balance			
Not in Spendable Form	1,463	FX806	31
TOTAL Nonspendable Fund Balance	1,463		31
Capital Reserve	356,562	FX878	404,836
TOTAL Restricted Fund Balance	356,562		404,836
Assigned Appropriated Fund Balance	47,512	FX914	7,334
Assigned Unappropriated Fund Balance	658,101	FX915	791,048
TOTAL Assigned Fund Balance	705,613		798,382
TOTAL Fund Balance	1,063,638		1,203,248
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,083,539		1,213,157

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Metered Water Sales	445,504	FX2140	467,262
Water Service Charges	2,044	FX2144	941
Interest & Penalties On Water Rents	4,814	FX2148	4,586
TOTAL Departmental Income	452,362		472,789
Interest And Earnings	902	FX2401	1,247
TOTAL Use of Money And Property	902		1,247
Sales of Scrap & Excess Materials		FX2650	2,368
TOTAL Sale of Property And Compensation For Loss	0		2,368
Unclassified (specify)	246	FX2770	441
TOTAL Miscellaneous Local Sources	246		441
TOTAL Revenues	453,510		476,844
TOTAL Detail Revenues And Other Sources	453,510		476,844

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Central Data Process & Cap Outlay	15,405	FX16802	2,878
Central Data Process, Contr Expend	8,693	FX16804	2,689
TOTAL Central Data Process	24,098		5,567
Unallocated Insurance, Contr Expend	11,277	FX19104	11,862
TOTAL Unallocated Insurance	11,277		11,862
TOTAL General Government Support	35,375		17,429
Water Administration, Pers Serv	57,903	FX83101	57,057
Water Administration, Equip & Cap Outlay		FX83102	1,153
Water Administration, Contr Expend	16,517	FX83104	9,073
TOTAL Water Administration	74,420		67,283
Source Supply Pwr & Pump, Contr Expend	9,931	FX83204	13,516
TOTAL Source Supply Pwr & Pump	9,931		13,516
Water Purification, Pers Serv	18,615	FX83301	19,642
Water Purification, Contr Expend	3,062	FX83304	3,011
TOTAL Water Purification	21,677		22,653
Water Trans & Distrib, Pers Serv	37,319	FX83401	43,078
Water Trans & Distrib, Equip & Cap Outlay	16,188	FX83402	1,865
Water Trans & Distrib, Contr Expend	35,200	FX83404	99,082
TOTAL Water Trans & Distrib	88,707		144,024
Misc Home & Comm Serv, Contr Expend	157	FX89894	610
TOTAL Misc Home & Comm Serv	157		610
TOTAL Home And Community Services	194,892		248,087
State Retirement, Empl Bnfts	14,161	FX90108	12,849
Social Security, Empl Bnfts	8,560	FX90308	11,557
Workers Compensation, Empl Bnfts	2,694	FX90408	2,708
Hospital & Medical (dental) Ins, Empl Bnft	21,599	FX90608	19,361
TOTAL Employee Benefits	47,014		46,475
Debt Principal, Serial Bonds	10,000	FX97106	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Serial Bonds	10,594	FX97107	10,244
TOTAL Debt Interest	10,594		10,244
TOTAL Expenditures	297,875		332,234
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	302,875		337,234

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	913,000	FX8021	1,063,638
Prior Period Adj -Increase In Fund Balance	3	FX8012	
Restated Fund Balance - Beg of Year	913,003	FX8022	1,063,638
ADD - REVENUES AND OTHER SOURCES	453,510		476,844
DEDUCT - EXPENDITURES AND OTHER USES	302,875		337,234
Fund Balance - End of Year	1,063,638	FX8029	1,203,255

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Departmental Income	444,500	FX1299N	444,500
Est Rev - Use of Money And Property	500	FX2499N	500
TOTAL Estimated Revenues	445,000		445,000
Appropriated Fund Balance	47,512	FX599N	7,334
TOTAL Estimated Other Sources	47,512		7,334
TOTAL Estimated Revenues And Other Sources	492,512		452,334

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	18,905	FX1999N	18,262
App - Home And Community Services	342,380	FX8999N	308,080
App - Employee Benefits	58,108	FX9199N	53,223
App - Debt Service	20,244	FX9899N	19,894
TOTAL Appropriations	439,637		399,459
Other Budgetary Purposes	47,875	FX962N	47,875
App - Interfund Transfer	5,000	FX9999N	5,000
TOTAL Other Uses	52,875		52,875
TOTAL Appropriations And Other Uses	492,512		452,334

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	28,232
TOTAL Accounts Payable	0		28,232
Due To Other Funds		H630	27,384
TOTAL Due To Other Funds	0		27,384
TOTAL Liabilities	0		55,616
Fund Balance			
Unassigned Fund Balance		H917	-55,616
TOTAL Unassigned Fund Balance	0		-55,616
TOTAL Fund Balance	0		-55,616
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Source Supply Pwr & Pump, Equip & Cap Outla		H83202	43,662
TOTAL Source Supply Pwr & Pump	0		43,662
Water Trans & Distrib, Equip & Cap Outlay		H83402	11,954
TOTAL Water Trans & Distrib	0		11,954
TOTAL Home And Community Services	0		55,616
TOTAL Expenditures	0		55,616
TOTAL Detail Expenditures And Other Uses	0		55,616

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
DEDUCT - EXPENDITURES AND OTHER USES			55,616
Fund Balance - End of Year		H8029	-55,616

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	471	TA200	504
TOTAL Cash	471		504
TOTAL Assets and Deferred Outflows of Resources	471		504

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Other Funds (specify)	471	TA85	504
TOTAL Agency Liabilities	471		504
TOTAL Liabilities	471		504
TOTAL Liabilities, Deferred Inflows And Fund Balance	471		504

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	860,135	W129	682,870
TOTAL Provision To Be Made In Future Budgets	860,135		682,870
TOTAL Assets and Deferred Outflows of Resources	860,135		682,870

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	43,584	W638	147,870
TOTAL Other Liabilities	43,584		147,870
Bonds Payable	555,000	W628	535,000
TOTAL Bond And Long Term Liabilities	555,000		535,000
Deferred Inflows of Resources - Pensions	261,551	W697	
TOTAL Deferred Inflows of Resources	261,551		0
TOTAL Liabilities	860,135		682,870
TOTAL Liabilities	860,135		682,870

VILLAGE OF Mayville
Statement of Indebtedness
For the Fiscal Year Ending 2018

08/16/2018

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	\$280,000	\$10,000	\$0	\$0		\$270,000
2013	BOND E	DPW Garage - Water		Y	06/14/2012	06/01/2037	3.50%	N	\$315,000	\$275,000	\$10,000	\$0	\$0		\$265,000
2013	BOND E	DPW Garage - Electric		Y	06/14/2012	06/01/2037	3.50%	N	\$880,000	\$785,000	\$25,000	\$0	\$0		\$760,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,340,000	\$45,000	\$0	\$0	\$0	\$1,295,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,340,000	\$45,000	\$0	\$0	\$0	\$1,295,000

VILLAGE OF Mayville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$310.00
Demand Deposits	9Z2011	\$4,428,737.00
Time Deposits	9Z2021	
Total		\$4,429,047.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$403,295.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,106,036.00
Total		\$4,509,331.00
 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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7358	\$41,564	\$46	\$378	\$41,232
****-7390	\$37,100	\$615	\$271	\$37,444
****-7366	\$73,319	\$714	\$311	\$73,722
****-6529	\$536	\$0	\$32	\$504
****-7374	\$776	\$0	\$776	\$0
****-7685	\$931,936	\$0	\$0	\$931,936
****-7693	\$660,240	\$0	\$0	\$660,240
****-7677	\$662,765	\$0	\$0	\$662,765
****-7718	\$532,597	\$0	\$0	\$532,597
****-8709	\$1,083,151	\$0	\$0	\$1,083,151
****-8717	\$404,836	\$0	\$0	\$404,836
Total Adjusted Bank Balance				<u>\$4,428,427</u>
Petty Cash				<u>\$310.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$4,428,737</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$4,428,737</u>

* Must be equal

VILLAGE OF Mayville
Local Government Questionnaire
For the Fiscal Year Ending 2018

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

VILLAGE OF Mayville
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		12			
Total Part Time Employees:		41			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$75,585.00	12	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$57,410.85	12	41	
90408	Worker's Compensation Insurance	\$15,929.17	12	81	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$103,239.89	12		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$252,164.91			
Computed Total From Financial Section (comparative purposes only)		\$286,170.16			

VILLAGE OF Mayville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$23,391	11,774	gallons	
Diesel Fuel	\$20,191	8,941	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$5,132	7,567	cubic feet	
Electricity	\$65,092	648,203	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jennifer L. 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 05/31/2018, 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 05/31/2018 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

Jennifer L. Obert
Name

(716) 753-2125
Telephone Number

Treasurer
Title

1 South Erie Street, Mayville, NY 147
Official Address

08/16/2018
Date of Certification

(716) 753-2125
Official Telephone Number

VILLAGE OF Mayville
Financial Comments
For the Fiscal Year Ending 2018

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 Interst

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8012 Adjustment in Inventory Values

Account Code EE8015 Adjustment in Inventory Values