

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 05/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (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 2016 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 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,076,216	A200	931,472
Petty Cash	160	A210	160
TOTAL Cash	1,076,376		931,632
Accounts Receivable	40,375	A380	40,426
TOTAL Other Receivables (net)	40,375		40,426
Prepaid Expenses	208	A480	4,397
TOTAL Prepaid Expenses	208		4,397
Cash Special Reserves	931,068	A230	963,739
TOTAL Restricted Assets	931,068		963,739
TOTAL Assets and Deferred Outflows of Resources	2,048,027		1,940,194

VILLAGE OF Mayville
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	258,949	A600	69,680
TOTAL Accounts Payable	258,949		69,680
Due To Other Funds	33,813	A630	35,512
TOTAL Due To Other Funds	33,813		35,512
TOTAL Liabilities	292,762		105,192
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	3,750
TOTAL Deferred Inflows of Resources	0		3,750
TOTAL Deferred Inflows of Resources	0		3,750
Fund Balance			
Not in Spendable Form	208	A806	4,397
TOTAL Nonspendable Fund Balance	208		4,397
Capital Reserve	927,630	A878	963,739
Reserve For Debt	3,438	A884	
TOTAL Restricted Fund Balance	931,068		963,739
Assigned Appropriated Fund Balance	324,809	A914	217,921
TOTAL Assigned Fund Balance	324,809		217,921
Unassigned Fund Balance	499,180	A917	645,195
TOTAL Unassigned Fund Balance	499,180		645,195
TOTAL Fund Balance	1,755,265		1,831,252
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,048,027		1,940,194

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	711,004	A1001	720,247
TOTAL Real Property Taxes	711,004		720,247
Other Payments In Lieu of Taxes	8,258	A1081	8,258
Interest & Penalties On Real Prop Taxes	5,991	A1090	5,338
TOTAL Real Property Tax Items	14,249		13,596
Non Prop Tax Dist By County	178,166	A1120	175,404
Franchises	20,262	A1170	20,959
TOTAL Non Property Tax Items	198,428		196,363
Park And Recreational Charges	18,072	A2001	21,036
Refuse & Garbage Charges	52,165	A2130	49,006
Sale of Cemetery Lots	15,400	A2190	4,200
Charges For Cemetery Services	9,728	A2192	9,483
TOTAL Departmental Income	95,365		83,725
Fire Protection Services Other Govts	44,506	A2262	42,598
Share of Joint Activity, Other Govts	8,531	A2390	11,319
TOTAL Intergovernmental Charges	53,037		53,917
Interest And Earnings	2,116	A2401	1,982
Rental of Real Property	12,696	A2410	12,696
TOTAL Use of Money And Property	14,812		14,678
Games of Chance	20	A2530	20
Building And Alteration Permits	3,505	A2555	2,810
Permits, Other	25	A2590	
TOTAL Licenses And Permits	3,550		2,830
Sales of Scrap & Excess Materials	11,407	A2650	17
Insurance Recoveries		A2680	7,716
TOTAL Sale of Property And Compensation For Loss	11,407		7,733
Refunds of Prior Year's Expenditures	9	A2701	
Gifts And Donations	128	A2705	296
Unclassified (specify)	1,081	A2770	853
TOTAL Miscellaneous Local Sources	1,218		1,149
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	7,663	A3005	8,420
St Aid - Other (specify)	1,821	A3089	1,826
St Aid, Consolidated Highway Aid	57,707	A3501	77,969
TOTAL State Aid	76,632		97,656
Federal Aid - Other		A4089	30,000
TOTAL Federal Aid	0		30,000
TOTAL Revenues	1,188,402		1,230,594
Interfund Transfers	106,610	A5031	103,549
TOTAL Interfund Transfers	106,610		103,549
TOTAL Other Sources	106,610		103,549
TOTAL Detail Revenues And Other Sources	1,295,012		1,334,143

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	3,302	A10101	3,302
Legislative Board, Contr Expend	280	A10104	105
TOTAL Legislative Board	3,582		3,407
Mayor, Pers Serv	1,275	A12101	1,275
Mayor, Contr Expend	1,735	A12104	831
TOTAL Mayor	3,010		2,106
Treasurer, Pers Serv	54,956	A13251	53,815
Treasurer, Equip & Cap Outlay	2,616	A13252	
Treasurer, Contr Expend	11,102	A13254	10,539
TOTAL Treasurer	68,674		64,354
Law, Contr Expend	6,993	A14204	8,434
TOTAL Law	6,993		8,434
Buildings, Pers Serv	2,371	A16201	4,860
Buildings, Equip & Cap Outlay	167,596	A16202	2,822
Buildings, Contr Expend	14,947	A16204	30,309
TOTAL Buildings	184,914		37,991
Central Data Process & Cap Outlay		A16802	11,749
Central Data Process, Contr Expend	6,922	A16804	6,955
TOTAL Central Data Process	6,922		18,704
Unallocated Insurance, Contr Expend	29,129	A19104	30,515
TOTAL Unallocated Insurance	29,129		30,515
TOTAL General Government Support	303,224		165,511
Police, Contr Expend	8,633	A31204	8,307
TOTAL Police	8,633		8,307
Fire, Pers Serv	422	A34101	325
Fire, Equip & Cap Outlay	17,016	A34102	113,842
Fire, Contr Expend	58,472	A34104	60,408
TOTAL Fire	75,910		174,575
Safety Inspection, Pers Serv	18,942	A36201	16,601
Safety Inspection, Contr Expend	887	A36204	538
TOTAL Safety Inspection	19,829		17,139
TOTAL Public Safety	104,372		200,021
Street Admin, Pers Serv	24,198	A50101	24,614
TOTAL Street Admin	24,198		24,614
Maint of Streets, Pers Serv	125,970	A51101	91,398
Maint of Streets, Equip & Cap Outlay	120,546	A51102	59,113
Maint of Streets, Contr Expend	165,993	A51104	121,344
TOTAL Maint of Streets	412,509		271,855
Perm Improve Highway, Equip & Cap Outlay	65,202	A51122	77,969
TOTAL Perm Improve Highway	65,202		77,969
Snow Removal, Pers Serv	23,010	A51421	31,472
Snow Removal, Equip & Cap Outlay	65,495	A51422	13,352
Snow Removal, Contr Expend	7,472	A51424	7,180
TOTAL Snow Removal	95,977		52,004

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Lighting, Contr Expend	31,290	A51824	30,990
TOTAL Street Lighting	31,290		30,990
Sidewalks, Contr Expend	99	A54104	
TOTAL Sidewalks	99		0
TOTAL Transportation	629,275		457,432
Playgr & Rec Centers, Pers Serv	47,960	A71401	57,335
Playgr & Rec Centers, Equip & Cap Outlay	3,743	A71402	5,513
Playgr & Rec Centers, Contr Expend	48,727	A71404	58,077
TOTAL Playgr & Rec Centers	100,430		120,925
Youth Prog, Pers Serv	18,383	A73101	19,682
Youth Prog, Contr Expend	3,406	A73104	4,272
TOTAL Youth Prog	21,789		23,954
Library, Contr Expend	36,000	A74104	39,000
TOTAL Library	36,000		39,000
Historian, Pers Serv	1,300	A75101	1,350
Historian, Contr Expend	50	A75104	30
TOTAL Historian	1,350		1,380
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	8,059	A79894	8,059
TOTAL Other Culture And Rec	8,059		8,059
TOTAL Culture And Recreation	176,128		201,818
Zoning, Contr Expend	1,888	A80104	552
TOTAL Zoning	1,888		552
Planning, Contr Expend	233	A80204	231
TOTAL Planning	233		231
Refuse & Garbage, Pers Serv	10,272	A81601	11,706
Refuse & Garbage, Contr Expend	18,749	A81604	18,979
TOTAL Refuse & Garbage	29,021		30,685
Landfill Clos-Post Clos,pers Serv	7,932	A81611	8,237
Landfill Clos-Post Clos,contr Exp	14,316	A81614	12,032
TOTAL Landfill Clos-Post Clos	22,248		20,269
Cemetery, Pers Serv	15,759	A88101	17,282
Cemetery, Equip & Cap Outlay	3,743	A88102	5,086
Cemetery, Contr Expend	8,715	A88104	7,339
TOTAL Cemetery	28,217		29,707
Misc Home & Comm Serv, Contr Expend	3,500	A89894	4,000
TOTAL Misc Home & Comm Serv	3,500		4,000
TOTAL Home And Community Services	85,107		85,444
State Retirement System	40,620	A90108	38,318
Social Security, Employer Cont	24,018	A90308	23,512
Worker's Compensation, Empl Brfts	7,303	A90408	7,290

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	66,230	A90608	58,035
TOTAL Employee Benefits	138,171		127,155
Debt Principal, Serial Bonds	10,000	A97106	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Serial Bonds	11,125	A97107	10,775
TOTAL Debt Interest	11,125		10,775
TOTAL Expenditures	1,457,402		1,258,156
TOTAL Detail Expenditures And Other Uses	1,457,402		1,258,156

VILLAGE OF Mayville
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,917,654	A8021	1,755,264
Prior Period Adj -Increase In Fund Balance		A8012	1
Restated Fund Balance - Beg of Year	1,917,654	A8022	1,755,265
ADD - REVENUES AND OTHER SOURCES	1,295,012		1,334,143
DEDUCT - EXPENDITURES AND OTHER USES	1,457,402		1,258,156
Fund Balance - End of Year	1,755,264	A8029	1,831,252

VILLAGE OF Mayville
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	720,247	A1049N	728,698
Est Rev - Real Property Tax Items	15,158	A1099N	14,258
Est Rev - Non Property Tax Items	190,500	A1199N	194,500
Est Rev - Departmental Income	84,960	A1299N	84,021
Est Rev - Intergovernmental Charges	50,780	A2399N	63,780
Est Rev - Use of Money And Property	14,696	A2499N	14,696
Est Rev - Licenses And Permits	2,770	A2599N	3,020
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	
Est Rev - Interfund Revenues	8,700	A2801N	8,700
Est Rev - State Aid	68,821	A3099N	68,821
TOTAL Estimated Revenues	1,156,632		1,180,494
Estimated - Interfund Transfer	103,549	A5031N	98,935
Appropriated Fund Balance	324,809	A599N	217,921
TOTAL Estimated Other Sources	428,358		316,856
TOTAL Estimated Revenues And Other Sources	1,584,990		1,497,350

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	308,565	A1999N	223,710
App - Public Safety	122,325	A3999N	149,150
App - Transportation	552,585	A5999N	495,970
App - Culture And Recreation	210,209	A7999N	226,534
App - Home And Community Services	95,500	A8999N	97,430
App - Employee Benefits	168,510	A9199N	167,610
App - Debt Service	20,775	A9899N	20,425
TOTAL Appropriations	1,478,469		1,380,829
Other Budgetary Purposes	106,521	A962N	116,521
TOTAL Other Uses	106,521		116,521
TOTAL Appropriations And Other Uses	1,584,990		1,497,350

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
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	2016	EdpCode	2017
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

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Results of Operation

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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VILLAGE OF Mayville
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,446	CD8021	19,446
Prior Period Adj -Increase In Fund Balance		CD8012	2
Restated Fund Balance - Beg of Year	19,446	CD8022	19,448
Fund Balance - End of Year	19,446	CD8029	19,448

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2016	EdpCode	2017
Assets			
Cash	1,222,836	EE200	1,314,337
Petty Cash	150	EE210	150
TOTAL Cash	1,222,986		1,314,487
Accounts Receivable	242,963	EE380	229,641
Allowance For Receivables (credit)	-122,107	EE389	-122,514
TOTAL Other Receivables (net)	120,856		107,127
Inventory Of Materials And Supplies	165,963	EE445	168,188
TOTAL Inventories	165,963		168,188
Prepaid Expenses	89	EE480	2,932
TOTAL Prepaid Expenses	89		2,932
Land	8,260	EE101	8,260
Buildings	1,016,536	EE102	1,016,536
Machinery And Equipment	3,782,211	EE104	3,876,576
Accum Deprec, Buildings	-148,672	EE112	-171,036
Accum Depr, Machinery & Equip	-1,527,146	EE114	-1,665,810
TOTAL Fixed Assets (net)	3,131,189		3,064,526
Deferred Outflows of Resources - Pensions	9,253	EE496	134,621
TOTAL Deferred Outflows of Resources	9,253		134,621
TOTAL Assets and Deferred Outflows of Resources	4,650,336		4,791,881

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2016	EdpCode	2017
Accounts Payable	94,030	EE600	80,317
TOTAL Accounts Payable	94,030		80,317
Accrued Liabilities	59,095	EE601	48,756
TOTAL Accrued Liabilities	59,095		48,756
Customers' Deposits	1,081	EE615	1,081
TOTAL Other Deposits	1,081		1,081
Net Pension Liability -Proportionate Share	33,624	EE638	153,610
TOTAL Other Liabilities	33,624		153,610
Due To Other Funds		EE630	33
TOTAL Due To Other Funds	0		33
Bonds Payable	810,000	EE628	785,000
TOTAL Bond And Long Term Liabilities	810,000		785,000
TOTAL Liabilities	997,830		1,068,797
Deferred Inflows of Resources			
Deferred Inflow of Resources		EE691	25,598
TOTAL Deferred Inflows of Resources	0		25,598
TOTAL Deferred Inflows of Resources	0		25,598
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	2,321,189	EE920	2,279,526
Net Assets-Restricted For Capital Projects	565,270	EE921	581,350
Net Assets-Unrestricted (deficit)	766,047	EE924	836,610
TOTAL Net Position	3,652,506		3,697,486
TOTAL Fund Balance	3,652,506		3,697,486
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,650,336		4,791,881

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sale of Electric Power	1,631,064	EE2150	1,676,181
TOTAL Charges For Services Within Locality	1,631,064		1,676,181
Interest And Earnings	1,082	EE2401	1,137
TOTAL Use of Money And Property	1,082		1,137
Gifts And Donations	2,133	EE2705	29,684
TOTAL Other	2,133		29,684
TOTAL Revenues	1,634,279		1,707,002
TOTAL Operating Revenue	1,634,279		1,707,002

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2016	EdpCode	2017
Expenses			
Electric And Power, Pers Serv	250,616	EE84101	239,472
TOTAL Electric And Power	250,616		239,472
TOTAL Personal Services	250,616		239,472
Prov For Uncoll Accts Rec, Contr Expend	4,009	EE19884	407
TOTAL Prov For Uncoll Accts Rec	4,009		407
Depreciation	139,643	EE19944	141,179
TOTAL Depreciation	139,643		141,179
Electric And Power, Contr Expend	1,050,636	EE84104	1,048,480
TOTAL Electric And Power	1,050,636		1,048,480
TOTAL Contractual Expenses	1,194,288		1,190,066
Electric And Power, Empl Bnfts	105,911	EE84108	102,299
TOTAL Electric And Power	105,911		102,299
TOTAL Employee Benefits	105,911		102,299
Debt Interest, Serial Bonds	30,838	EE97107	29,711
TOTAL Interest Expense	30,838		29,711
TOTAL Expenses	1,581,653		1,561,548
Transfers, Other Funds	101,610	EE99019	98,549
TOTAL Transfers	101,610		98,549
TOTAL Other Uses	101,610		98,549
TOTAL Operating Expenses	1,683,263		1,660,097

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,765,925	EE8021	3,652,506
Prior Period Adj -Decrease In Net Position	64,435	EE8015	1,925
Restated Net Position - Beg of Year	3,701,490	EE8022	3,650,581
ADD - REVENUES AND OTHER SOURCES	1,634,279		1,707,002
DEDUCT - EXPENDITURES AND OTHER USES	1,683,263		1,660,097
Net Position - End of Year	3,652,506	EE8029	3,697,486

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2016	EdpCode	2017
Cash Rec'd From Providing Svcs	1,649,838	EE7111	1,689,503
Cash Payments Contr Exp	-992,807	EE7112	-1,057,531
Cash Payments Pers Svcs & Bnfts	-356,527	EE7113	-341,771
TOTAL Cash Flows From Operating Activities	300,504		290,201
Principal Payments Debt (capital)	-37,967	EE7132	-25,000
Interest Expense (capital)	-30,838	EE7133	-29,711
Capital Contributed By Developers	2,133	EE7134	29,684
Capital Contributed By Other Funds	-101,610	EE7135	-98,549
Payments To Contractors	-50,310	EE7136	-76,261
TOTAL Cash Flows From Capital And Related Financing Activities	-218,592		-199,837
Interest Income	1,082	EE7153	1,137
TOTAL Cash Flows From Investing Activities	1,082		1,137
Net Inc(dec) In Cash&cash Equiv	82,994	EE7161	91,501
	82,994		91,501
Operating Income (loss)	80,249	EE7181	144,344
Depreciation	139,643	EE7182	141,179
Inc/dec In Assets-Other Than Cash	22,419	EE7183	-116,707
Inc/dec In Liabilities Other Than Cash	58,193	EE7184	121,385
TOTAL Reconciliation of Operating Income To Cash	300,504		290,201

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	559,790	FX200	673,839
TOTAL Cash	559,790		673,839
Water Rents Receivable	15,319	FX350	16,130
Accounts Receivable	344	FX380	
TOTAL Other Receivables (net)	15,663		16,130
Due From Other Funds	33,813	FX391	35,545
TOTAL Due From Other Funds	33,813		35,545
Prepaid Expenses	34	FX480	1,463
TOTAL Prepaid Expenses	34		1,463
Cash Special Reserves	311,774	FX230	356,562
TOTAL Restricted Assets	311,774		356,562
TOTAL Assets and Deferred Outflows of Resources	921,074		1,083,539

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	8,072	FX600	19,901
TOTAL Accounts Payable	8,072		19,901
TOTAL Liabilities	8,072		19,901
Fund Balance			
Not in Spendable Form	34	FX806	1,463
TOTAL Nonspendable Fund Balance	34		1,463
Capital Reserve	308,335	FX878	356,562
Reserve For Debt	3,438	FX884	
TOTAL Restricted Fund Balance	311,773		356,562
Assigned Appropriated Fund Balance	3,438	FX914	47,512
Assigned Unappropriated Fund Balance	597,757	FX915	658,101
TOTAL Assigned Fund Balance	601,195		705,613
TOTAL Fund Balance	913,002		1,063,638
TOTAL Liabilities, Deferred Inflows And Fund Balance	921,074		1,083,539

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Metered Water Sales	430,764	FX2140	445,504
Water Service Charges	505	FX2144	2,044
Interest & Penalties On Water Rents	3,552	FX2148	4,814
TOTAL Departmental Income	434,821		452,362
Interest And Earnings	739	FX2401	902
TOTAL Use of Money And Property	739		902
Refunds of Prior Year's Expenditures	7	FX2701	
Unclassified (specify)	312	FX2770	246
TOTAL Miscellaneous Local Sources	319		246
TOTAL Revenues	435,879		453,510
TOTAL Detail Revenues And Other Sources	435,879		453,510

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Central Data Process & Cap Outlay		FX16802	15,405
Central Data Process, Contr Expend	8,652	FX16804	8,693
TOTAL Central Data Process	8,652		24,098
Unallocated Insurance, Contr Expend	11,652	FX19104	11,277
TOTAL Unallocated Insurance	11,652		11,277
TOTAL General Government Support	20,304		35,375
Water Administration, Pers Serv	59,920	FX83101	57,903
Water Administration, Equip & Cap Outlay	1,276	FX83102	
Water Administration, Contr Expend	6,964	FX83104	16,517
TOTAL Water Administration	68,160		74,420
Source Supply Pwr & Pump, Contr Expend	15,343	FX83204	9,931
TOTAL Source Supply Pwr & Pump	15,343		9,931
Water Purification, Pers Serv	18,065	FX83301	18,615
Water Purification, Contr Expend	2,298	FX83304	3,062
TOTAL Water Purification	20,363		21,677
Water Trans & Distrib, Pers Serv	40,497	FX83401	37,319
Water Trans & Distrib, Equip & Cap Outlay	252	FX83402	16,188
Water Trans & Distrib, Contr Expend	28,812	FX83404	35,200
TOTAL Water Trans & Distrib	69,561		88,707
Misc Home & Comm Serv, Contr Expend		FX89894	157
TOTAL Misc Home & Comm Serv	0		157
TOTAL Home And Community Services	173,427		194,892
State Retirement, Empl Bnfts	16,248	FX90108	14,161
Social Security, Empl Bnfts	9,607	FX90308	8,560
Workers Compensation, Empl Bnfts	2,921	FX90408	2,694
Hospital & Medical (dental) Ins, Empl Bnft	28,954	FX90608	21,599
TOTAL Employee Benefits	57,730		47,014
Debt Principal, Serial Bonds	10,000	FX97106	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Serial Bonds	10,944	FX97107	10,594
TOTAL Debt Interest	10,944		10,594
TOTAL Expenditures	272,405		297,875
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	277,405		302,875

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	754,526	FX8021	913,000
Prior Period Adj -Increase In Fund Balance		FX8012	3
Restated Fund Balance - Beg of Year	754,526	FX8022	913,003
ADD - REVENUES AND OTHER SOURCES	435,879		453,510
DEDUCT - EXPENDITURES AND OTHER USES	277,405		302,875
Fund Balance - End of Year	913,000	FX8029	1,063,638

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
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	3,438	FX599N	47,512
TOTAL Estimated Other Sources	3,438		47,512
TOTAL Estimated Revenues And Other Sources	448,438		492,512

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	48,985	FX1999N	18,905
App-Home And Community Services	263,330	FX8999N	342,380
App - Employee Benefits	62,654	FX9199N	58,108
App - Debt Service	20,594	FX9899N	20,244
TOTAL Appropriations	395,563		439,637
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	448,438		492,512

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	666	TA200	471
TOTAL Cash	666		471
TOTAL Assets and Deferred Outflows of Resources	666		471

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Group Insurance	666	TA20	
Other Funds (specify)		TA85	471
TOTAL Agency Liabilities	666		471
TOTAL Liabilities	666		471
TOTAL Liabilities, Deferred Inflows And Fund Balance	666		471

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	628,273	W129	860,135
TOTAL Provision To Be Made In Future Budgets	628,273		860,135
TOTAL Assets and Deferred Outflows of Resources	628,273		860,135

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	53,273	W638	43,584
TOTAL Other Liabilities	53,273		43,584
Bonds Payable	575,000	W628	555,000
TOTAL Bond And Long Term Liabilities	575,000		555,000
Deferred Inflows of Resources - Pensions		W697	261,551
TOTAL Deferred Inflows of Resources	0		261,551
TOTAL Liabilities	628,273		860,135
TOTAL Liabilities	628,273		860,135

VILLAGE OF Mayville
Statement of Indebtedness
For the Fiscal Year Ending 2017

08/01/2017

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	\$290,000	\$10,000	\$0	\$0		\$280,000
2013	BOND E	DPW Garage - Water		Y	06/14/2012	06/01/2037	3.50%	N	\$315,000	\$285,000	\$10,000	\$0	\$0		\$275,000
2013	BOND E	DPW Garage - Electric		Y	06/14/2012	06/01/2037	3.50%	N	\$880,000	\$810,000	\$25,000	\$0	\$0		\$785,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,385,000	\$45,000	\$0	\$0	\$0	\$1,340,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,385,000	\$45,000	\$0	\$0	\$0	\$1,340,000

VILLAGE OF Mayville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$310.00
Demand Deposits	9Z2011	\$4,259,868.00
Time Deposits	9Z2021	
Total		\$4,260,178.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$362,842.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,914,190.00
Total		\$4,277,032.00
 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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7358	\$19,326	\$702	\$4,173	\$15,855
****-7390	\$45,518	\$360	\$1,431	\$44,447
****-7366	\$46,949	\$477	\$6,361	\$41,065
****-6529	\$471	\$0	\$0	\$471
****-7374	\$577	\$0	\$577	\$0
****-4397	\$1	\$0	\$0	\$1
****-7685	\$915,618	\$0	\$0	\$915,618
****-7693	\$629,392	\$0	\$0	\$629,392
****-7677	\$691,922	\$0	\$0	\$691,922
****-7718	\$581,350	\$0	\$0	\$581,350
****-8709	\$963,739	\$0	\$0	\$963,739
****-8717	\$356,561	\$0	\$0	\$356,561
****-5108	\$19,447	\$0	\$0	\$19,447
****-8270	\$0	\$0	\$0	\$0
	Total Adjusted Bank Balance			\$4,259,868
	Petty Cash			\$310.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$4,260,178
	Total Cash Balance All Funds		9ZCASHB *	\$4,260,178
	* Must be equal			

VILLAGE OF Mayville
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2017

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	\$83,301.00	12	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$51,650.00	12	41	
90408	Worker's Compensation Insurance	\$15,848.00	12	81	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$125,666.00	12		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$276,465.00			
Computed Total From Financial Section (comparative purposes only)		\$276,468.00			

VILLAGE OF Mayville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$17,698	10,072	gallons	
Diesel Fuel	\$13,632	7,183	gallons	
Fuel Oil			gallons	
Natural Gas	\$3,910	5,921	cubic feet	Therms
Electricity	\$60,872	567,586	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Mayville
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

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 05/31/2017, 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 05/31/2017 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

08/01/2017
Date of Certification

(716) 753-2125
Official Telephone Number

VILLAGE OF Mayville
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 Rounding

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 Rounding

Account Code CD8015 Rounding

(FX) WATER

Adjustment Reason

Account Code FX8012 Rounding

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8015 Decrease in inventory