

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 05/31/2015

\*\*\*\*\*

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

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

All amounts included in this update document for 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,095,437	A200	1,122,426
Petty Cash	160	A210	160
<b>TOTAL Cash</b>	<b>1,095,597</b>		<b>1,122,586</b>
Accounts Receivable	52,880	A380	42,331
<b>TOTAL Other Receivables (net)</b>	<b>52,880</b>		<b>42,331</b>
Prepaid Expenses	4,384	A480	5,010
<b>TOTAL Prepaid Expenses</b>	<b>4,384</b>		<b>5,010</b>
Cash Special Reserves	745,810	A230	818,994
<b>TOTAL Restricted Assets</b>	<b>745,810</b>		<b>818,994</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,898,671</b>		<b>1,988,921</b>

VILLAGE OF Mayville  
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	101,891	A600	36,597
<b>TOTAL Accounts Payable</b>	<b>101,891</b>		<b>36,597</b>
Due To Other Funds	37,460	A630	34,668
<b>TOTAL Due To Other Funds</b>	<b>37,460</b>		<b>34,668</b>
<b>TOTAL Liabilities</b>	<b>139,351</b>		<b>71,265</b>
<b>Fund Balance</b>			
Not in Spendable Form	4,384	A806	5,010
<b>TOTAL Nonspendable Fund Balance</b>	<b>4,384</b>		<b>5,010</b>
Capital Reserve	736,081	A878	812,409
Reserve For Debt	9,728	A884	6,585
<b>TOTAL Restricted Fund Balance</b>	<b>745,809</b>		<b>818,994</b>
Assigned Appropriated Fund Balance	297,846	A914	377,390
<b>TOTAL Assigned Fund Balance</b>	<b>297,846</b>		<b>377,390</b>
Unassigned Fund Balance	711,281	A917	716,262
<b>TOTAL Unassigned Fund Balance</b>	<b>711,281</b>		<b>716,262</b>
<b>TOTAL Fund Balance</b>	<b>1,759,320</b>		<b>1,917,656</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,898,671</b>		<b>1,988,921</b>

VILLAGE OF Mayville  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	707,011	A1001	704,352
<b>TOTAL Real Property Taxes</b>	<b>707,011</b>		<b>704,352</b>
Other Payments In Lieu of Taxes	8,258	A1081	8,258
Interest & Penalties On Real Prop Taxes	6,884	A1090	6,899
<b>TOTAL Real Property Tax Items</b>	<b>15,142</b>		<b>15,157</b>
Non Prop Tax Dist By County	171,699	A1120	176,200
Franchises	19,888	A1170	19,698
<b>TOTAL Non Property Tax Items</b>	<b>191,587</b>		<b>195,898</b>
Park And Recreational Charges	17,695	A2001	19,253
Refuse & Garbage Charges	50,449	A2130	53,735
Sale of Cemetery Lots	9,100	A2190	11,900
Charges For Cemetery Services	9,690	A2192	9,733
<b>TOTAL Departmental Income</b>	<b>86,934</b>		<b>94,621</b>
Fire Protection Services Other Govts	40,295	A2262	42,958
Share of Joint Activity, Other Govts	10,402	A2390	10,620
<b>TOTAL Intergovernmental Charges</b>	<b>50,697</b>		<b>53,578</b>
Interest And Earnings	2,539	A2401	1,986
Rental of Real Property	12,696	A2410	12,696
<b>TOTAL Use of Money And Property</b>	<b>15,235</b>		<b>14,682</b>
Games of Chance	20	A2530	20
Building And Alteration Permits	1,870	A2555	3,060
Permits, Other	25	A2590	
<b>TOTAL Licenses And Permits</b>	<b>1,915</b>		<b>3,080</b>
Sales of Scrap & Excess Materials	14,669	A2650	13,008
Insurance Recoveries		A2680	5,458
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>14,669</b>		<b>18,466</b>
Refunds of Prior Year's Expenditures		A2701	3
Gifts And Donations		A2705	6,600
Unclassified (specify)	5,721	A2770	3,119
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,721</b>		<b>9,722</b>
Interfund Revenues	8,700	A2801	8,700
<b>TOTAL Interfund Revenues</b>	<b>8,700</b>		<b>8,700</b>
St Aid, Revenue Sharing	10,805	A3001	9,441
St Aid, Mortgage Tax	9,547	A3005	6,642
St Aid - Other (specify)		A3089	1,819
Additional Description STATE AID STAR PROGRAM			
St Aid, Consolidated Highway Aid	67,263	A3501	37,392
St Aid, Youth Programs	1,784	A3820	
St Aid-Other Cul & Rec St Aid	37,766	A3889	
<b>TOTAL State Aid</b>	<b>127,165</b>		<b>55,294</b>
<b>TOTAL Revenues</b>	<b>1,224,776</b>		<b>1,173,550</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Sources</b>			
Interfund Transfers	105,729	A5031	102,446
<b>TOTAL Interfund Transfers</b>	<b>105,729</b>		<b>102,446</b>
<b>TOTAL Other Sources</b>	<b>105,729</b>		<b>102,446</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,330,505</b>		<b>1,275,996</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	3,302	A10101	3,302
Legislative Board, Contr Expend	1,096	A10104	93
<b>TOTAL Legislative Board</b>	<b>4,398</b>		<b>3,395</b>
Mayor, Pers Serv	1,275	A12101	1,275
Mayor, Contr Expend	1,627	A12104	1,951
<b>TOTAL Mayor</b>	<b>2,902</b>		<b>3,226</b>
Treasurer, Pers Serv	51,733	A13251	53,464
Treasurer, Equip & Cap Outlay		A13252	135
Treasurer, Contr Expend	11,170	A13254	9,673
<b>TOTAL Treasurer</b>	<b>62,903</b>		<b>63,272</b>
Law, Contr Expend	2,260	A14204	11,050
<b>TOTAL Law</b>	<b>2,260</b>		<b>11,050</b>
Elections, Contr Expend	41	A14504	594
<b>TOTAL Elections</b>	<b>41</b>		<b>594</b>
Buildings, Pers Serv	210	A16201	441
Buildings, Equip & Cap Outlay	1,466	A16202	7,547
Buildings, Contr Expend	35,428	A16204	22,290
<b>TOTAL Buildings</b>	<b>37,104</b>		<b>30,278</b>
Central Data Process & Cap Outlay	369	A16802	
Central Data Process, Contr Expend	6,188	A16804	6,690
<b>TOTAL Central Data Process</b>	<b>6,557</b>		<b>6,690</b>
Unallocated Insurance, Contr Expend	29,991	A19104	27,848
<b>TOTAL Unallocated Insurance</b>	<b>29,991</b>		<b>27,848</b>
<b>TOTAL General Government Support</b>	<b>146,156</b>		<b>146,353</b>
Police, Contr Expend		A31204	7,524
<b>TOTAL Police</b>	<b>0</b>		<b>7,524</b>
Fire, Pers Serv	266	A34101	442
Fire, Equip & Cap Outlay	12,971	A34102	7,676
Fire, Contr Expend	53,829	A34104	65,617
<b>TOTAL Fire</b>	<b>67,066</b>		<b>73,735</b>
Control of Animals, Pers Serv	561	A35101	93
Control of Animals, Contr Expend	964	A35104	104
<b>TOTAL Control of Animals</b>	<b>1,525</b>		<b>197</b>
Safety Inspection, Pers Serv	22,132	A36201	23,326
Safety Inspection, Equip & Cap Outlay		A36202	910
Safety Inspection, Contr Expend	2,793	A36204	2,186
<b>TOTAL Safety Inspection</b>	<b>24,925</b>		<b>26,422</b>
<b>TOTAL Public Safety</b>	<b>93,516</b>		<b>107,878</b>
Street Admin, Pers Serv	23,158	A50101	23,782
<b>TOTAL Street Admin</b>	<b>23,158</b>		<b>23,782</b>
Maint of Streets, Pers Serv	95,323	A51101	102,697
Maint of Streets, Equip & Cap Outlay	68,890	A51102	52,767
Maint of Streets, Contr Expend	119,067	A51104	109,904
<b>TOTAL Maint of Streets</b>	<b>283,280</b>		<b>265,368</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Perm Improve Highway, Equip & Cap Outlay	67,263	A51122	37,392
<b>TOTAL Perm Improve Highway</b>	<b>67,263</b>		<b>37,392</b>
Snow Removal, Pers Serv	36,132	A51421	31,674
Snow Removal, Contr Expend	8,525	A51424	8,709
<b>TOTAL Snow Removal</b>	<b>44,657</b>		<b>40,383</b>
Street Lighting, Contr Expend	44,787	A51824	32,170
<b>TOTAL Street Lighting</b>	<b>44,787</b>		<b>32,170</b>
Sidewalks, Contr Expend		A54104	1,444
<b>TOTAL Sidewalks</b>	<b>0</b>		<b>1,444</b>
<b>TOTAL Transportation</b>	<b>463,145</b>		<b>400,539</b>
Playgr & Rec Centers, Pers Serv	45,820	A71401	38,753
Playgr & Rec Centers, Equip & Cap Outlay	4,387	A71402	6,187
Playgr & Rec Centers, Contr Expend	24,541	A71404	95,782
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>74,748</b>		<b>140,722</b>
Youth Prog, Pers Serv	17,103	A73101	17,683
Youth Prog, Contr Expend	3,356	A73104	3,643
<b>TOTAL Youth Prog</b>	<b>20,459</b>		<b>21,326</b>
Library, Contr Expend	36,000	A74104	36,000
<b>TOTAL Library</b>	<b>36,000</b>		<b>36,000</b>
Historian, Pers Serv	1,250	A75101	1,250
Historian, Contr Expend	50	A75104	190
<b>TOTAL Historian</b>	<b>1,300</b>		<b>1,440</b>
Celebrations, Contr Expend	7,500	A75504	7,500
<b>TOTAL Celebrations</b>	<b>7,500</b>		<b>7,500</b>
Adult Recreation, Contr Expend	1,000	A76204	1,000
<b>TOTAL Adult Recreation</b>	<b>1,000</b>		<b>1,000</b>
Other Culture And Rec, Contr Expend	7,500	A79894	7,500
<b>TOTAL Other Culture And Rec</b>	<b>7,500</b>		<b>7,500</b>
<b>TOTAL Culture And Recreation</b>	<b>148,507</b>		<b>215,488</b>
Zoning, Contr Expend	81	A80104	325
<b>TOTAL Zoning</b>	<b>81</b>		<b>325</b>
Planning, Contr Expend	118	A80204	303
<b>TOTAL Planning</b>	<b>118</b>		<b>303</b>
Refuse & Garbage, Pers Serv	10,047	A81601	10,535
Refuse & Garbage, Contr Expend	16,751	A81604	18,988
<b>TOTAL Refuse &amp; Garbage</b>	<b>26,798</b>		<b>29,523</b>
Landfill Clos-Post Clos,pers Serv	12,787	A81611	11,705
Landfill Clos-Post Clos,equip&cap		A81612	212
Landfill Clos-Post Clos,contr Exp	5,921	A81614	11,300
<b>TOTAL Landfill Clos-Post Clos</b>	<b>18,708</b>		<b>23,217</b>
Cemetery, Pers Serv	17,548	A88101	11,911
Cemetery, Equip & Cap Outlay	3,487	A88102	6,187
Cemetery, Contr Expend	4,746	A88104	5,914
<b>TOTAL Cemetery</b>	<b>25,781</b>		<b>24,012</b>



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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Misc Home & Comm Serv, Contr Expend	3,000	A89894	3,000
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>3,000</b>		<b>3,000</b>
<b>TOTAL Home And Community Services</b>	<b>74,486</b>		<b>80,380</b>
State Retirement System	48,424	A90108	61,385
Social Security, Employer Cont	26,921	A90308	24,697
Worker's Compensation, Empl Bnfts	8,660	A90408	8,382
Hospital & Medical (dental) Ins, Empl Bnft	47,846	A90608	53,628
<b>TOTAL Employee Benefits</b>	<b>131,851</b>		<b>148,092</b>
Debt Principal, Serial Bonds	7,500	A97106	7,500
<b>TOTAL Debt Principal</b>	<b>7,500</b>		<b>7,500</b>
Debt Interest, Serial Bonds	11,694	A97107	11,431
<b>TOTAL Debt Interest</b>	<b>11,694</b>		<b>11,431</b>
<b>TOTAL Expenditures</b>	<b>1,076,855</b>		<b>1,117,661</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,076,855</b>		<b>1,117,661</b>

VILLAGE OF Mayville  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,505,669</b>	<b>A8021</b>	<b>1,759,319</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,505,669</b>	<b>A8022</b>	<b>1,759,319</b>
ADD - REVENUES AND OTHER SOURCES	1,330,505		1,275,996
DEDUCT - EXPENDITURES AND OTHER USES	1,076,855		1,117,661
<b>Fund Balance - End of Year</b>	<b>1,759,319</b>	<b>A8029</b>	<b>1,917,654</b>

VILLAGE OF Mayville  
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	704,351	A1049N	711,004
Est Rev - Real Property Tax Items	15,158	A1099N	15,158
Est Rev - Non Property Tax Items	184,000	A1199N	187,500
Est Rev - Departmental Income	80,550	A1299N	88,500
Est Rev - Intergovernmental Charges	52,500	A2399N	50,000
Est Rev - Use of Money And Property	14,496	A2499N	14,696
Est Rev - Licenses And Permits	2,520	A2599N	2,520
Est Rev - Sale of Prop And Comp For Loss	15,000	A2699N	2,500
Est Rev - Interfund Revenues	8,700	A2801N	8,700
Est Rev - State Aid	58,866	A3099N	68,880
<b>TOTAL Estimated Revenues</b>	<b>1,136,141</b>		<b>1,149,458</b>
Estimated - Interfund Transfer	102,446	A5031N	106,610
Appropriated Fund Balance	297,846	A599N	377,390
<b>TOTAL Estimated Other Sources</b>	<b>400,292</b>		<b>484,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,536,433</b>		<b>1,633,458</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	217,411	A1999N	287,775
App - Public Safety	129,669	A3999N	131,360
App - Transportation	556,316	A5999N	599,335
App - Culture And Recreation	258,750	A7999N	210,609
App - Home And Community Services	98,975	A8999N	114,125
App - Employee Benefits	149,859	A9199N	162,608
App - Debt Service	18,932	A9899N	21,125
<b>TOTAL Appropriations</b>	<b>1,429,912</b>		<b>1,526,937</b>
Other Budgetary Purposes	106,521	A962N	106,521
<b>TOTAL Other Uses</b>	<b>106,521</b>		<b>106,521</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,536,433</b>		<b>1,633,458</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	19,448	CD200	19,448
<b>TOTAL Cash</b>	<b>19,448</b>		<b>19,448</b>
Rehabilitation Loan Receivable		CD390	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,448</b>		<b>19,448</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Governments	2	CD631	2
<b>TOTAL Due To Other Governments</b>	<b>2</b>		<b>2</b>
<b>TOTAL Liabilities</b>	<b>2</b>		<b>2</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	19,446	CD915	19,446
<b>TOTAL Assigned Fund Balance</b>	<b>19,446</b>		<b>19,446</b>
<b>TOTAL Fund Balance</b>	<b>19,446</b>		<b>19,446</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,448</b>		<b>19,448</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Community Development Income	2,746	CD2170	
<b>TOTAL Departmental Income</b>	<b>2,746</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>2,746</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,746</b>		<b>0</b>

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Results of Operation

Code Description	2014	EdpCode	2015
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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	16,700	<b>CD8021</b>	19,446
<b>Restated Fund Balance - Beg of Year</b>	16,700	<b>CD8022</b>	19,446
ADD - REVENUES AND OTHER SOURCES	2,746		
<b>Fund Balance - End of Year</b>	19,446	<b>CD8029</b>	19,446

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code Description	2014	EdpCode	2015
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VILLAGE OF Mayville  
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Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Mayville  
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For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Mayville  
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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		CM8021	
<b>Restated Fund Balance - Beg of Year</b>		CM8022	
<b>Fund Balance - End of Year</b>		CM8029	

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	930,788	EE200	1,139,842
Petty Cash	150	EE210	150
<b>TOTAL Cash</b>	<b>930,938</b>		<b>1,139,992</b>
Accounts Receivable	374,186	EE380	261,738
Allowance For Receivables (credit)	-110,923	EE389	-118,099
<b>TOTAL Other Receivables (net)</b>	<b>263,263</b>		<b>143,639</b>
Inventory Of Materials And Supplies	166,122	EE445	170,921
<b>TOTAL Inventories</b>	<b>166,122</b>		<b>170,921</b>
Prepaid Expenses	3,679	EE480	4,020
<b>TOTAL Prepaid Expenses</b>	<b>3,679</b>		<b>4,020</b>
Land	8,260	EE101	8,260
Buildings	1,030,328	EE102	1,030,328
Machinery And Equipment	3,838,720	EE104	3,891,948
Accum Deprec, Buildings	-116,923	EE112	-139,797
Accum Depr, Imp Other Than Bld	-1,373,379	EE113	
Accum Depr, Machinery & Equip		EE114	-1,505,782
<b>TOTAL Fixed Assets (net)</b>	<b>3,387,006</b>		<b>3,284,957</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,751,008</b>		<b>4,743,529</b>

VILLAGE OF Mayville  
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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	73,752	EE600	69,595
<b>TOTAL Accounts Payable</b>	<b>73,752</b>		<b>69,595</b>
Accrued Liabilities	55,335	EE601	58,961
<b>TOTAL Accrued Liabilities</b>	<b>55,335</b>		<b>58,961</b>
Customers' Deposits	1,081	EE615	1,081
<b>TOTAL Other Deposits</b>	<b>1,081</b>		<b>1,081</b>
Installment Purchase Debt	38,163	EE685	12,967
<b>TOTAL Other Liabilities</b>	<b>38,163</b>		<b>12,967</b>
Bonds Payable	857,500	EE628	835,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>857,500</b>		<b>835,000</b>
<b>TOTAL Liabilities</b>	<b>1,025,831</b>		<b>977,604</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	2,491,343	EE920	2,436,990
Net Assets-Restricted For Capital Projects	481,640	EE921	498,432
Net Assets-Unrestricted (deficit)	752,194	EE924	830,503
<b>TOTAL Net Position</b>	<b>3,725,177</b>		<b>3,765,925</b>
<b>TOTAL Fund Balance</b>	<b>3,725,177</b>		<b>3,765,925</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,751,008</b>		<b>4,743,529</b>



VILLAGE OF Mayville  
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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Sale of Electric Power	2,123,215	EE2150	1,804,657
<b>TOTAL Charges For Services Within Locality</b>	<b>2,123,215</b>		<b>1,804,657</b>
Interest And Earnings	1,288	EE2401	969
<b>TOTAL Use of Money And Property</b>	<b>1,288</b>		<b>969</b>
Gifts And Donations	10,083	EE2705	706
<b>TOTAL Other</b>	<b>10,083</b>		<b>706</b>
<b>TOTAL Revenues</b>	<b>2,134,586</b>		<b>1,806,332</b>
<b>TOTAL Operating Revenue</b>	<b>2,134,586</b>		<b>1,806,332</b>

VILLAGE OF Mayville  
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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenses</b>			
Electric And Power, Pers Serv	281,162	EE84101	270,752
<b>TOTAL Electric And Power</b>	<b>281,162</b>		<b>270,752</b>
<b>TOTAL Personal Services</b>	<b>281,162</b>		<b>270,752</b>
Prov For Uncoll Accts Rec, Contr Expend	17,254	EE19884	7,176
<b>TOTAL Prov For Uncoll Accts Rec</b>	<b>17,254</b>		<b>7,176</b>
Depreciation	124,129	EE19944	127,546
<b>TOTAL Depreciation</b>	<b>124,129</b>		<b>127,546</b>
Electric And Power, Contr Expend	1,288,983	EE84104	1,098,644
<b>TOTAL Electric And Power</b>	<b>1,288,983</b>		<b>1,098,644</b>
<b>TOTAL Contractual Expenses</b>	<b>1,430,366</b>		<b>1,233,366</b>
Electric And Power, Empl Bnfts	159,166	EE84108	132,764
<b>TOTAL Electric And Power</b>	<b>159,166</b>		<b>132,764</b>
<b>TOTAL Employee Benefits</b>	<b>159,166</b>		<b>132,764</b>
Debt Interest, Serial Bonds	34,443	EE97107	32,703
<b>TOTAL Interest Expense</b>	<b>34,443</b>		<b>32,703</b>
<b>TOTAL Expenses</b>	<b>1,905,137</b>		<b>1,669,585</b>
Transfers, Other Funds	100,729	EE99019	97,446
<b>TOTAL Transfers</b>	<b>100,729</b>		<b>97,446</b>
<b>TOTAL Other Uses</b>	<b>100,729</b>		<b>97,446</b>
<b>TOTAL Operating Expenses</b>	<b>2,005,866</b>		<b>1,767,031</b>

VILLAGE OF Mayville  
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For the Fiscal Year Ending 2015

(EE) ENTERPRISE UTILITY

**Analysis of Changes in Net Position**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	3,598,734	EE8021	3,725,177
Prior Period Adj -Increase In Net Position		EE8012	1,447
Prior Period Adj -Decrease In Net Position	2,277	EE8015	
Restated Net Position - Beg of Year	3,596,457	EE8022	3,726,624
ADD - REVENUES AND OTHER SOURCES	2,134,586		1,806,332
DEDUCT - EXPENDITURES AND OTHER USES	2,005,866		1,767,031
Net Position - End of Year	3,725,177	EE8029	3,765,925

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2014	EdpCode	2015
Cash Rec'd From Providing Svcs	1,989,732	EE7111	1,917,105
Cash Payments Contr Exp	-1,336,468	EE7112	-1,100,295
Cash Payments Pers Svcs & Bnfts	-440,328	EE7113	-403,516
<b>TOTAL Cash Flows From Operating Activities</b>	<b>212,936</b>		<b>413,294</b>
Principal Payments Debt (capital)	-46,743	EE7132	-47,696
Interest Expense (capital)	-34,443	EE7133	-32,703
Capital Contributed By Developers	10,083	EE7134	706
Capital Contributed By Other Funds	-100,729	EE7135	-97,446
Payments To Contractors	-265,207	EE7136	-28,070
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-437,039</b>		<b>-205,209</b>
Interest Income	1,288	EE7153	969
<b>TOTAL Cash Flows From Investing Activities</b>	<b>1,288</b>		<b>969</b>
Net Inc(dec) In Cash&cash Equiv	-222,815	EE7161	209,054
	<b>-222,815</b>		<b>209,054</b>
Operating Income (loss)	252,521	EE7181	171,795
Depreciation	124,129	EE7182	127,546
Inc/dec In Assets-Other Than Cash	-134,672	EE7183	114,484
Inc/dec In Liabilities Other Than Cash	-29,042	EE7184	-531
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>212,936</b>		<b>413,294</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	382,648	FX200	427,154
<b>TOTAL Cash</b>	<b>382,648</b>		<b>427,154</b>
Water Rents Receivable	18,939	FX350	15,942
Accounts Receivable	13,260	FX380	405
<b>TOTAL Other Receivables (net)</b>	<b>32,199</b>		<b>16,347</b>
Due From Other Funds	37,460	FX391	34,668
<b>TOTAL Due From Other Funds</b>	<b>37,460</b>		<b>34,668</b>
Prepaid Expenses	1,725	FX480	1,955
<b>TOTAL Prepaid Expenses</b>	<b>1,725</b>		<b>1,955</b>
Cash Special Reserves	261,743	FX230	286,740
<b>TOTAL Restricted Assets</b>	<b>261,743</b>		<b>286,740</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>715,775</b>		<b>766,864</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	16,843	FX600	12,336
<b>TOTAL Accounts Payable</b>	<b>16,843</b>		<b>12,336</b>
<b>TOTAL Liabilities</b>	<b>16,843</b>		<b>12,336</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,725	FX806	1,955
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,725</b>		<b>1,955</b>
Capital Reserve	252,015	FX878	280,155
Reserve For Debt	9,728	FX884	6,585
<b>TOTAL Restricted Fund Balance</b>	<b>261,743</b>		<b>286,740</b>
Assigned Appropriated Fund Balance	66,966	FX914	129,023
Assigned Unappropriated Fund Balance	368,498	FX915	336,810
<b>TOTAL Assigned Fund Balance</b>	<b>435,464</b>		<b>465,833</b>
<b>TOTAL Fund Balance</b>	<b>698,932</b>		<b>754,528</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>715,775</b>		<b>766,864</b>

VILLAGE OF Mayville  
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For the Fiscal Year Ending 2015

(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Metered Water Sales	394,804	FX2140	414,717
Water Service Charges	2,798	FX2144	1,167
Interest & Penalties On Water Rents	4,664	FX2148	4,994
<b>TOTAL Departmental Income</b>	<b>402,266</b>		<b>420,878</b>
Interest And Earnings	824	FX2401	628
<b>TOTAL Use of Money And Property</b>	<b>824</b>		<b>628</b>
Sales of Scrap & Excess Materials	6,364	FX2650	10,125
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>6,364</b>		<b>10,125</b>
Refunds of Prior Year's Expenditures		FX2701	150
Unclassified (specify)	1,126	FX2770	1,080
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,126</b>		<b>1,230</b>
<b>TOTAL Revenues</b>	<b>410,580</b>		<b>432,861</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>410,580</b>		<b>432,861</b>

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(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Central Data Process & Cap Outlay	461	FX16802	
Central Data Process, Contr Expend	7,735	FX16804	8,363
<b>TOTAL Central Data Process</b>	<b>8,196</b>		<b>8,363</b>
Unallocated Insurance, Contr Expend	12,121	FX19104	11,432
<b>TOTAL Unallocated Insurance</b>	<b>12,121</b>		<b>11,432</b>
<b>TOTAL General Government Support</b>	<b>20,317</b>		<b>19,795</b>
Water Administration, Pers Serv	57,008	FX83101	58,662
Water Administration, Equip & Cap Outlay		FX83102	34
Water Administration, Contr Expend	7,632	FX83104	7,690
<b>TOTAL Water Administration</b>	<b>64,640</b>		<b>66,386</b>
Source Supply Pwr & Pump, Equip & Cap Out	8,107	FX83202	558
Source Supply Pwr & Pump, Contr Expend	14,758	FX83204	13,169
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>22,865</b>		<b>13,727</b>
Water Purification, Pers Serv	18,542	FX83301	20,106
Water Purification, Contr Expend	4,290	FX83304	2,926
<b>TOTAL Water Purification</b>	<b>22,832</b>		<b>23,032</b>
Water Trans & Distrib, Pers Serv	62,445	FX83401	64,079
Water Trans & Distrib, Equip & Cap Outlay	25,481	FX83402	38,218
Water Trans & Distrib, Contr Expend	49,001	FX83404	65,174
<b>TOTAL Water Trans &amp; Distrib</b>	<b>136,927</b>		<b>167,471</b>
Misc Home & Comm Serv, Contr Expend	206	FX89894	
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>206</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>247,470</b>		<b>270,616</b>
State Retirement, Empl Bnfts	19,576	FX90108	25,112
Social Security, Empl Bnfts	10,883	FX90308	10,103
Workers Compensation, Empl Bnfts	3,501	FX90408	3,429
Hospital & Medical (dental) Ins, Empl Bnft	19,323	FX90608	21,916
<b>TOTAL Employee Benefits</b>	<b>53,283</b>		<b>60,560</b>
Debt Principal, Serial Bonds	10,000	FX97106	10,000
<b>TOTAL Debt Principal</b>	<b>10,000</b>		<b>10,000</b>
Debt Interest, Serial Bonds	11,644	FX97107	11,294
<b>TOTAL Debt Interest</b>	<b>11,644</b>		<b>11,294</b>
<b>TOTAL Expenditures</b>	<b>342,714</b>		<b>372,265</b>
Transfers, Other Funds	5,000	FX99019	5,000
<b>TOTAL Operating Transfers</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL Other Uses</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>347,714</b>		<b>377,265</b>



VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>636,064</b>	<b>FX8021</b>	<b>698,930</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>636,064</b>	<b>FX8022</b>	<b>698,930</b>
ADD - REVENUES AND OTHER SOURCES	410,580		432,861
DEDUCT - EXPENDITURES AND OTHER USES	347,714		377,265
<b>Fund Balance - End of Year</b>	<b>698,930</b>	<b>FX8029</b>	<b>754,526</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	404,250	FX1299N	409,250
Est Rev - Use of Money And Property	500	FX2499N	500
<b>TOTAL Estimated Revenues</b>	<b>404,750</b>		<b>409,750</b>
Appropriated Fund Balance	66,966	FX599N	129,023
<b>TOTAL Estimated Other Sources</b>	<b>66,966</b>		<b>129,023</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>471,716</b>		<b>538,773</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	25,230	FX1999N	24,700
App-Home And Community Services	331,010	FX8999N	394,925
App - Employee Benefits	61,307	FX9199N	65,329
App - Debt Service	21,294	FX9899N	20,944
<b>TOTAL Appropriations</b>	<b>438,841</b>		<b>505,898</b>
Other Budgetary Purposes	27,875	FX962N	27,875
App - Interfund Transfer	5,000	FX9999N	5,000
<b>TOTAL Other Uses</b>	<b>32,875</b>		<b>32,875</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>471,716</b>		<b>538,773</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings		H2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>0</b>	<b>H8021</b>	
Prior Period Adj -Decrease In Fund Balance	0	H8015	
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES			
<b>Fund Balance - End of Year</b>		<b>H8029</b>	



VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		TA200	383
<b>TOTAL Cash</b>	<b>0</b>		<b>383</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>383</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Other Funds (specify)		TA85	383
Additional Description CREDIT CARD			
<b>TOTAL Agency Liabilities</b>	<b>0</b>		<b>383</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>383</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>383</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	612,500	W129	595,000
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>612,500</b>		<b>595,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>612,500</b>		<b>595,000</b>

VILLAGE OF Mayville  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Bonds Payable	612,500	W628	595,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>612,500</b>		<b>595,000</b>
<b>TOTAL Liabilities</b>	<b>612,500</b>		<b>595,000</b>
<b>TOTAL Liabilities</b>	<b>612,500</b>		<b>595,000</b>

**VILLAGE OF Mayville**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2015**

8/28/2015

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	\$307,500	\$7,500	\$0	\$0		\$300,000
2013	BOND E	DPW Garage - Water		Y	06/14/2012	06/01/2037	3.50%	N	\$315,000	\$305,000	\$10,000	\$0	\$0		\$295,000
2013	BOND E	DPW Garage - Electric		Y	06/14/2012	06/01/2037	3.50%	N	\$880,000	\$857,500	\$22,500	\$0	\$0		\$835,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$1,470,000	\$40,000	\$0	\$0	\$0	\$1,430,000
2009	IPC E	Sub transformer lease			08/01/2005	08/01/2015	3.89%			\$38,163	\$25,196	\$0	\$0		\$12,967
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$38,163	\$25,196	\$0	\$0	\$0	\$12,967
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$0	\$1,508,163	\$65,196	\$0	\$0	\$0	\$1,442,967

VILLAGE OF Mayville  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$310.00
Demand Deposits	9Z2011	\$3,827,003.04
Time Deposits	9Z2021	
Total		\$3,827,313.04
COLLATERAL:		
- FDIC Insurance	9Z2014	\$370,738.97
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,525,384.73
Total		\$3,896,123.70
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 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7358	\$13,761	\$679	\$5,447	\$8,993
****-7390	\$44,960	\$844	\$2,060	\$43,744
****-7366	\$57,271	\$2,540	\$4,204	\$55,607
****-6529	\$383	\$0	\$0	\$383
****-7374	\$4,363	\$0	\$4,363	\$0
****-4397	\$1	\$0	\$0	\$1
****-7685	\$1,113,434	\$0	\$0	\$1,113,434
****-7693	\$383,411	\$0	\$0	\$383,411
****-7677	\$585,803	\$0	\$0	\$585,803
****-7718	\$480,245	\$0	\$0	\$480,245
****-8709	\$812,409	\$0	\$0	\$812,409
****-8717	\$280,155	\$0	\$0	\$280,155
****-8270	\$31,357	\$0	\$0	\$31,357
****-5108	\$19,447	\$0	\$0	\$19,447
	Total Adjusted Bank Balance			<u>\$3,814,987</u>
	Petty Cash			<u>\$310.00</u>
	Adjustments			<u>\$-.02</u>
	Total Cash		9ZCASH *	<u>\$3,815,297</u>
	Total Cash Balance All Funds		9ZCASHB *	<u>\$3,815,297</u>
	* Must be equal			

VILLAGE OF Mayville  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

	<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>
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>
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 2015

<b>Total Full Time Employees:</b>		15			
<b>Total Part Time Employees:</b>		36			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$139,512.00	15	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$56,128.00	15	35	
90408	Worker's Compensation Insurance	\$19,051.00	15	102	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$121,724.00	10		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$336,415.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$341,416.00</b>			

VILLAGE OF Mayville  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$28,993	11,515	gallons	
Diesel Fuel	\$24,752	9,334	gallons	
Fuel Oil			gallons	
Natural Gas	\$6,309	8,563	cubic feet	CCF
Electricity	\$68,262	658,635	kilowatt-hours	
Coal			tons	

VILLAGE OF Mayville  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2015

**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 05/31/2015, 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 05/31/2015 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

(716) 753-2125  
Telephone Number

08/28/2015  
Date of Certification

Jennifer Obert  
Name

Treasurer  
Title

PO Box 188, Mayville, NY 14757  
Official Address

(716) 753-2125  
Official Telephone Number

VILLAGE OF Mayville  
Financial Comments  
For the Fiscal Year Ending 2015

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8012 Fund Equity was increased due to an adjustment of inventory values  
Account Code EE8015 .