

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

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

(A) GENERAL

Balance Sheet

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

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

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	707,011	A1001	704,352
TOTAL Real Property Taxes	707,011		704,352
Other Payments In Lieu of Taxes	8,258	A1081	8,258
Interest & Penalties On Real Prop Taxes	6,884	A1090	6,899
TOTAL Real Property Tax Items	15,142		15,157
Non Prop Tax Dist By County	171,699	A1120	176,200
Franchises	19,888	A1170	19,698
TOTAL Non Property Tax Items	191,587		195,898
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
TOTAL Departmental Income	86,934		94,621
Fire Protection Services Other Govts	40,295	A2262	42,958
Share of Joint Activity, Other Govts	10,402	A2390	10,620
TOTAL Intergovernmental Charges	50,697		53,578
Interest And Earnings	2,539	A2401	1,986
Rental of Real Property	12,696	A2410	12,696
TOTAL Use of Money And Property	15,235		14,682
Games of Chance	20	A2530	20
Building And Alteration Permits	1,870	A2555	3,060
Permits, Other	25	A2590	
TOTAL Licenses And Permits	1,915		3,080
Sales of Scrap & Excess Materials	14,669	A2650	13,008
Insurance Recoveries		A2680	5,458
TOTAL Sale of Property And Compensation For Loss	14,669		18,466
Refunds of Prior Year's Expenditures		A2701	3
Gifts And Donations		A2705	6,600
Unclassified (specify)	5,721	A2770	3,119
TOTAL Miscellaneous Local Sources	5,721		9,722
Interfund Revenues	8,700	A2801	8,700
TOTAL Interfund Revenues	8,700		8,700
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	
TOTAL State Aid	127,165		55,294
TOTAL Revenues	1,224,776		1,173,550

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

(A) GENERAL

Results of Operation

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

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

(A) GENERAL

Results of Operation

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

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

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	67,263	A51122	37,392
TOTAL Perm Improve Highway	67,263		37,392
Snow Removal, Pers Serv	36,132	A51421	31,674
Snow Removal, Contr Expend	8,525	A51424	8,709
TOTAL Snow Removal	44,657		40,383
Street Lighting, Contr Expend	44,787	A51824	32,170
TOTAL Street Lighting	44,787		32,170
Sidewalks, Contr Expend		A54104	1,444
TOTAL Sidewalks	0		1,444
TOTAL Transportation	463,145		400,539
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
TOTAL Playgr & Rec Centers	74,748		140,722
Youth Prog, Pers Serv	17,103	A73101	17,683
Youth Prog, Contr Expend	3,356	A73104	3,643
TOTAL Youth Prog	20,459		21,326
Library, Contr Expend	36,000	A74104	36,000
TOTAL Library	36,000		36,000
Historian, Pers Serv	1,250	A75101	1,250
Historian, Contr Expend	50	A75104	190
TOTAL Historian	1,300		1,440
Celebrations, Contr Expend	7,500	A75504	7,500
TOTAL Celebrations	7,500		7,500
Adult Recreation, Contr Expend	1,000	A76204	1,000
TOTAL Adult Recreation	1,000		1,000
Other Culture And Rec, Contr Expend	7,500	A79894	7,500
TOTAL Other Culture And Rec	7,500		7,500
TOTAL Culture And Recreation	148,507		215,488
Zoning, Contr Expend	81	A80104	325
TOTAL Zoning	81		325
Planning, Contr Expend	118	A80204	303
TOTAL Planning	118		303
Refuse & Garbage, Pers Serv	10,047	A81601	10,535
Refuse & Garbage, Contr Expend	16,751	A81604	18,988
TOTAL Refuse & Garbage	26,798		29,523
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
TOTAL Landfill Clos-Post Clos	18,708		23,217
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
TOTAL Cemetery	25,781		24,012

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

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Misc Home & Comm Serv, Contr Expend	3,000	A89894	3,000
TOTAL Misc Home & Comm Serv	3,000		3,000
TOTAL Home And Community Services	74,486		80,380
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
TOTAL Employee Benefits	131,851		148,092
Debt Principal, Serial Bonds	7,500	A97106	7,500
TOTAL Debt Principal	7,500		7,500
Debt Interest, Serial Bonds	11,694	A97107	11,431
TOTAL Debt Interest	11,694		11,431
TOTAL Expenditures	1,076,855		1,117,661
TOTAL Detail Expenditures And Other Uses	1,076,855		1,117,661

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

(A) GENERAL

Analysis of Changes in Fund Balance

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

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

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
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
TOTAL Estimated Revenues	1,136,141		1,149,458
Estimated - Interfund Transfer	102,446	A5031N	106,610
Appropriated Fund Balance	297,846	A599N	377,390
TOTAL Estimated Other Sources	400,292		484,000
TOTAL Estimated Revenues And Other Sources	1,536,433		1,633,458

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

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
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
TOTAL Appropriations	1,429,912		1,526,937
Other Budgetary Purposes	106,521	A962N	106,521
TOTAL Other Uses	106,521		106,521
TOTAL Appropriations And Other Uses	1,536,433		1,633,458

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

(CD) SPECIAL GRANT

Balance Sheet

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

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

(CD) SPECIAL GRANT

Balance Sheet

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

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

(CD) SPECIAL GRANT

Results of Operation

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

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

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

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

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

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

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

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

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

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

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

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

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

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

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

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

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

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

(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2014	EdpCode	2015
Assets			
Cash	930,788	EE200	1,139,842
Petty Cash	150	EE210	150
TOTAL Cash	930,938		1,139,992
Accounts Receivable	374,186	EE380	261,738
Allowance For Receivables (credit)	-110,923	EE389	-118,099
TOTAL Other Receivables (net)	263,263		143,639
Inventory Of Materials And Supplies	166,122	EE445	170,921
TOTAL Inventories	166,122		170,921
Prepaid Expenses	3,679	EE480	4,020
TOTAL Prepaid Expenses	3,679		4,020
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
TOTAL Fixed Assets (net)	3,387,006		3,284,957
TOTAL Assets and Deferred Outflows of Resources	4,751,008		4,743,529

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

(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	73,752	EE600	69,595
TOTAL Accounts Payable	73,752		69,595
Accrued Liabilities	55,335	EE601	58,961
TOTAL Accrued Liabilities	55,335		58,961
Customers' Deposits	1,081	EE615	1,081
TOTAL Other Deposits	1,081		1,081
Installment Purchase Debt	38,163	EE685	12,967
TOTAL Other Liabilities	38,163		12,967
Bonds Payable	857,500	EE628	835,000
TOTAL Bond And Long Term Liabilities	857,500		835,000
TOTAL Liabilities	1,025,831		977,604
Fund Balance			
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
TOTAL Net Position	3,725,177		3,765,925
TOTAL Fund Balance	3,725,177		3,765,925
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,751,008		4,743,529

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

(EE) ENTERPRISE UTILITY

Results of Operation

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

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

(EE) ENTERPRISE UTILITY

Results of Operation

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

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

(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
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

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

(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
TOTAL Cash Flows From Operating Activities	212,936		413,294
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
TOTAL Cash Flows From Capital And Related Financing Activities	-437,039		-205,209
Interest Income	1,288	EE7153	969
TOTAL Cash Flows From Investing Activities	1,288		969
Net Inc(dec) In Cash&cash Equiv	-222,815	EE7161	209,054
	-222,815		209,054
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
TOTAL Reconciliation of Operating Income To Cash	212,936		413,294

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

(FX) WATER

Balance Sheet

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

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

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

(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
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
TOTAL Departmental Income	402,266		420,878
Interest And Earnings	824	FX2401	628
TOTAL Use of Money And Property	824		628
Sales of Scrap & Excess Materials	6,364	FX2650	10,125
TOTAL Sale of Property And Compensation For Loss	6,364		10,125
Refunds of Prior Year's Expenditures		FX2701	150
Unclassified (specify)	1,126	FX2770	1,080
TOTAL Miscellaneous Local Sources	1,126		1,230
TOTAL Revenues	410,580		432,861
TOTAL Detail Revenues And Other Sources	410,580		432,861

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

(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Central Data Process & Cap Outlay	461	FX16802	
Central Data Process, Contr Expend	7,735	FX16804	8,363
TOTAL Central Data Process	8,196		8,363
Unallocated Insurance, Contr Expend	12,121	FX19104	11,432
TOTAL Unallocated Insurance	12,121		11,432
TOTAL General Government Support	20,317		19,795
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
TOTAL Water Administration	64,640		66,386
Source Supply Pwr & Pump, Equip & Cap Out	8,107	FX83202	558
Source Supply Pwr & Pump, Contr Expend	14,758	FX83204	13,169
TOTAL Source Supply Pwr & Pump	22,865		13,727
Water Purification, Pers Serv	18,542	FX83301	20,106
Water Purification, Contr Expend	4,290	FX83304	2,926
TOTAL Water Purification	22,832		23,032
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
TOTAL Water Trans & Distrib	136,927		167,471
Misc Home & Comm Serv, Contr Expend	206	FX89894	
TOTAL Misc Home & Comm Serv	206		0
TOTAL Home And Community Services	247,470		270,616
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
TOTAL Employee Benefits	53,283		60,560
Debt Principal, Serial Bonds	10,000	FX97106	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Serial Bonds	11,644	FX97107	11,294
TOTAL Debt Interest	11,644		11,294
TOTAL Expenditures	342,714		372,265
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	347,714		377,265

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

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

(FX) WATER

Budget Summary

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

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

(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
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
TOTAL Appropriations	438,841		505,898
Other Budgetary Purposes	27,875	FX962N	27,875
App - Interfund Transfer	5,000	FX9999N	5,000
TOTAL Other Uses	32,875		32,875
TOTAL Appropriations And Other Uses	471,716		538,773

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

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

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

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

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

(H) CAPITAL PROJECTS

Results of Operation

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

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

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

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
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	0	H8021	
Prior Period Adj -Decrease In Fund Balance	0	H8015	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			
Fund Balance - End of Year		H8029	

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

(TA) AGENCY

Balance Sheet

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

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			
TOTAL Agency Liabilities	0		383
TOTAL Liabilities	0		383
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		383

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

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

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

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

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
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$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
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$38,163	\$25,196	\$0	\$0	\$0	\$12,967
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$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

Total Full Time Employees:		15			
Total Part Time Employees:		36			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
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				
Total		\$336,415.00			
Computed Total From Financial Section (comparative purposes only)		\$341,416.00			

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 .