

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 05/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

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

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,688,115	A200	1,879,347
Petty Cash	160	A210	160
TOTAL Cash	1,688,275		1,879,507
Accounts Receivable	8,040	A380	44,049
TOTAL Other Receivables (net)	8,040		44,049
Cash Special Reserves	1,204,388	A230	1,297,630
TOTAL Restricted Assets	1,204,388		1,297,630
TOTAL Assets and Deferred Outflows of Resources	2,900,704		3,221,186

VILLAGE OF Mayville
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For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	42,660	A600	29,803
TOTAL Accounts Payable	42,660		29,803
Accrued Liabilities	9,025	A601	8,025
TOTAL Accrued Liabilities	9,025		8,025
Other Liabilities		A688	81,641
TOTAL Other Liabilities	0		81,641
Due To Other Funds	53,875	A630	103,933
TOTAL Due To Other Funds	53,875		103,933
State Retirement		A718	576
TOTAL Due To Other Governments	0		576
TOTAL Liabilities	105,560		223,977
Fund Balance			
Capital Reserve	1,204,388	A878	1,297,630
TOTAL Restricted Fund Balance	1,204,388		1,297,630
Assigned Appropriated Fund Balance	305,774	A914	402,055
TOTAL Assigned Fund Balance	305,774		402,055
Unassigned Fund Balance	1,284,981	A917	1,297,523
TOTAL Unassigned Fund Balance	1,284,981		1,297,523
TOTAL Fund Balance	2,795,143		2,997,208
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,900,704		3,221,186

VILLAGE OF Mayville
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	772,015	A1001	768,642
TOTAL Real Property Taxes	772,015		768,642
Interest & Penalties On Real Prop Taxes	6,872	A1090	6,064
TOTAL Real Property Tax Items	6,872		6,064
Non Prop Tax Dist By County	199,577	A1120	246,370
Franchises	25,431	A1170	29,318
TOTAL Non Property Tax Items	225,008		275,688
Park And Recreational Charges	22,821	A2001	28,659
Refuse & Garbage Charges	73,548	A2130	75,188
Sale of Cemetery Lots	7,700	A2190	6,300
Charges For Cemetery Services	8,016	A2192	11,790
TOTAL Departmental Income	112,085		121,937
Fire Protection Services Other Govts	54,128	A2262	56,228
TOTAL Intergovernmental Charges	54,128		56,228
Interest And Earnings	2,324	A2401	616
Rental of Real Property	15,800	A2410	15,800
TOTAL Use of Money And Property	18,124		16,416
Games of Chance	20	A2530	20
Building And Alteration Permits	4,070	A2555	865
TOTAL Licenses And Permits	4,090		885
Sales of Scrap & Excess Materials	9,565	A2650	7,927
TOTAL Sale of Property And Compensation For Loss	9,565		7,927
Refunds of Prior Year's Expenditures	12	A2701	
Gifts And Donations	434	A2705	145
AIM Related Payments	9,441	A2750	9,441
Unclassified (specify)	564	A2770	682
TOTAL Miscellaneous Local Sources	10,451		10,268
Interfund Revenues	11,400	A2801	11,400
TOTAL Interfund Revenues	11,400		11,400
St Aid, Mortgage Tax	10,000	A3005	15,501
St Aid, Consolidated Highway Aid	81,864	A3501	73,974
TOTAL State Aid	91,864		89,475
TOTAL Revenues	1,315,603		1,364,930
Interfund Transfers	128,001	A5031	124,735
TOTAL Interfund Transfers	128,001		124,735
TOTAL Other Sources	128,001		124,735
TOTAL Detail Revenues And Other Sources	1,443,604		1,489,665

VILLAGE OF Mayville
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	3,300	A10101	3,268
Legislative Board, Contr Expend	147	A10104	402
TOTAL Legislative Board	3,447		3,671
Mayor, Pers Serv	1,275	A12101	1,275
Mayor, Contr Expend	2,552	A12104	1,153
TOTAL Mayor	3,827		2,428
Treasurer, Pers Serv	55,411	A13251	56,462
Treasurer, Equip & Cap Outlay		A13252	113
Treasurer, Contr Expend	11,019	A13254	10,935
TOTAL Treasurer	66,431		67,511
Law, Contr Expend	12,261	A14204	8,846
TOTAL Law	12,261		8,846
Operation of Plant, Pers Serv	5,820	A16201	2,530
Operation of Plant, Equip & Cap Outlay		A16202	21,590
Operation of Plant, Contr Expend	15,116	A16204	22,818
TOTAL Operation of Plant	20,937		46,938
Central Data Process & Cap Outlay		A16802	283
Central Data Process, Contr Expend	2,149	A16804	3,019
TOTAL Central Data Process	2,149		3,302
Unallocated Insurance, Contr Expend	29,447	A19104	29,284
TOTAL Unallocated Insurance	29,447		29,284
TOTAL General Government Support	138,498		161,979
Fire, Pers Serv	2,607	A34101	1,589
Fire, Equip & Cap Outlay	18,797	A34102	8,275
Fire, Contr Expend	53,936	A34104	39,559
TOTAL Fire	75,340		49,423
Safety Inspection, Pers Serv	16,877	A36201	2,292
Safety Inspection, Contr Expend	389	A36204	8,000
TOTAL Safety Inspection	17,266		10,292
Demo of Unsafe Buildings, Contr Expend	14,125	A36504	
TOTAL Demo of Unsafe Buildings	14,125		0
TOTAL Public Safety	106,731		59,715
Street Admin, Pers Serv	27,259	A50101	28,296
TOTAL Street Admin	27,259		28,296
Maint of Streets, Pers Serv	109,469	A51101	120,122
Maint of Streets, Equip & Cap Outlay	369	A51102	1,434
Maint of Streets, Contr Expend	62,756	A51104	107,359
TOTAL Maint of Streets	172,594		228,915
Perm Improve Highway, Equip & Cap Outlay	81,864	A51122	73,974
TOTAL Perm Improve Highway	81,864		73,974
Snow Removal, Pers Serv	31,796	A51421	39,557
Snow Removal, Contr Expend	9,862	A51424	9,920
TOTAL Snow Removal	41,658		49,477
Street Lighting, Contr Expend	32,435	A51824	33,667
TOTAL Street Lighting	32,435		33,667

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sidewalks, Contr Expend		A54104	865
TOTAL Sidewalks	0		865
TOTAL Transportation	355,810		415,194
Other Eco & Dev, Contr Expend		A69894	11,161
TOTAL Other Eco & Dev	0		11,161
TOTAL Economic Assistance And Opportunity	0		11,161
Playgr & Rec Centers, Pers Serv	34,385	A71401	42,390
Playgr & Rec Centers, Equip & Cap Outlay		A71402	217
Playgr & Rec Centers, Contr Expend	23,815	A71404	45,320
TOTAL Playgr & Rec Centers	58,200		87,926
Library, Contr Expend	40,000	A74104	40,000
TOTAL Library	40,000		40,000
Historian, Pers Serv	1,800	A75101	1,800
Historian, Contr Expend	60	A75104	30
TOTAL Historian	1,860		1,830
Celebrations, Contr Expend	10,000	A75504	12,000
TOTAL Celebrations	10,000		12,000
Adult Recreation, Contr Expend	1,000	A76204	1,000
TOTAL Adult Recreation	1,000		1,000
Other Culture And Rec, Contr Expend	8,059	A79894	8,059
TOTAL Other Culture And Rec	8,059		8,059
TOTAL Culture And Recreation	119,119		150,815
Zoning, Contr Expend	125	A80104	151
TOTAL Zoning	125		151
Planning, Contr Expend	216	A80204	157
TOTAL Planning	216		157
Refuse & Garbage, Pers Serv	15,864	A81601	16,437
Refuse & Garbage, Contr Expend	25,240	A81604	23,122
TOTAL Refuse & Garbage	41,104		39,559
Landfill Clos-Post Clos,pers Serv	10,188	A81611	10,196
Landfill Clos-Post Clos,contr Exp	18,825	A81614	18,677
TOTAL Landfill Clos-Post Clos	29,012		28,873
Cemetery, Pers Serv	20,632	A88101	25,152
Cemetery, Equip & Cap Outlay		A88102	217
Cemetery, Contr Expend	2,652	A88104	7,056
TOTAL Cemetery	23,284		32,425
Misc Home & Comm Serv, Contr Expend	4,000	A89894	4,000
TOTAL Misc Home & Comm Serv	4,000		4,000
TOTAL Home And Community Services	97,741		105,166
State Retirement System	39,270	A90108	43,918
Social Security, Employer Cont	25,383	A90308	26,228
Worker's Compensation, Empl Brfts	7,452	A90408	7,303

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	64,098	A90608	58,475
TOTAL Employee Benefits	136,202		135,925
Debt Principal, Serial Bonds	10,000	A97106	240,000
TOTAL Debt Principal	10,000		240,000
Debt Interest, Serial Bonds	9,375	A97107	7,645
TOTAL Debt Interest	9,375		7,645
TOTAL Expenditures	973,475		1,287,599
TOTAL Detail Expenditures And Other Uses	973,475		1,287,599

VILLAGE OF Mayville
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,326,014	A8021	2,795,143
Prior Period Adj -Decrease In Fund Balance	1,000	A8015	
Restated Fund Balance - Beg of Year	2,325,014	A8022	2,795,143
ADD - REVENUES AND OTHER SOURCES	1,443,604		1,489,665
DEDUCT - EXPENDITURES AND OTHER USES	973,475		1,287,599
Fund Balance - End of Year	2,795,143	A8029	2,997,222

VILLAGE OF Mayville
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	768,682	A1049N	797,463
Est Rev - Real Property Tax Items	6,800	A1099N	6,800
Est Rev - Non Property Tax Items	214,000	A1199N	210,000
Est Rev - Departmental Income	103,428	A1299N	133,946
Est Rev - Intergovernmental Charges	68,550	A2399N	70,000
Est Rev - Use of Money And Property	18,300	A2499N	16,400
Est Rev - Licenses And Permits	2,820	A2599N	20
Est Rev - Miscellaneous Local Sources	9,441	A2799N	9,441
Est Rev - Interfund Revenues	11,400	A2801N	11,400
Est Rev - State Aid	60,880	A3099N	64,880
TOTAL Estimated Revenues	1,264,301		1,320,350
Estimated - Interfund Transfer	124,734	A5031N	121,819
Appropriated Fund Balance	305,774	A599N	402,055
TOTAL Estimated Other Sources	430,508		523,874
TOTAL Estimated Revenues And Other Sources	1,694,809		1,844,224

VILLAGE OF Mayville
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	227,845	A1999N	210,885
App - Public Safety	134,950	A3999N	170,150
App - Transportation	665,705	A5999N	742,765
App - Economic Assistance And Opportunity	0	A6999N	15,000
App - Culture And Recreation	221,054	A7999N	271,159
App - Home And Community Services	121,350	A8999N	144,350
App - Employee Benefits	168,473	A9199N	154,115
App - Debt Service	21,482	A9899N	0
TOTAL Appropriations	1,560,859		1,708,424
Other Budgetary Purposes	133,950	A962N	135,800
TOTAL Other Uses	133,950		135,800
TOTAL Appropriations And Other Uses	1,694,809		1,844,224

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	1,051,723	EE200	1,041,700
Petty Cash	150	EE210	150
TOTAL Cash	1,051,873		1,041,850
Accounts Receivable	237,735	EE380	290,157
Allowance For Receivables (credit)	-128,598	EE389	-130,425
TOTAL Other Receivables (net)	109,137		159,732
Due From Other Funds	34,954	EE391	
TOTAL Due From Other Funds	34,954		0
Inventory Of Materials And Supplies	163,677	EE445	189,772
TOTAL Inventories	163,677		189,772
Prepaid Expenses		EE480	
TOTAL Prepaid Expenses	0		0
Land	8,260	EE101	8,260
Buildings	1,086,314	EE102	1,086,314
Machinery And Equipment	5,151,349	EE104	5,237,902
Accum Deprec, Buildings	-264,474	EE112	-288,371
Accum Depr, Machinery & Equip	-2,087,462	EE114	-2,247,466
TOTAL Fixed Assets (net)	3,893,987		3,796,639
Deferred Outflows of Resources - Pensions	166,591	EE496	197,807
TOTAL Deferred Outflows of Resources	166,591		197,807
TOTAL Assets and Deferred Outflows of Resources	5,420,219		5,385,800

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	78,709	EE600	72,568
TOTAL Accounts Payable	78,709		72,568
Accrued Liabilities	80,724	EE601	76,199
TOTAL Accrued Liabilities	80,724		76,199
Customers' Deposits	1,081	EE615	1,081
TOTAL Other Deposits	1,081		1,081
Net Pension Liability -Proportionate Share	274,775	EE638	995
TOTAL Other Liabilities	274,775		995
Bonds Payable	1,365,000	EE628	1,328,500
TOTAL Bond And Long Term Liabilities	1,365,000		1,328,500
TOTAL Liabilities	1,800,289		1,479,343
Deferred Inflows of Resources			
Deferred Inflow of Resources	24,802	EE691	311,806
TOTAL Deferred Inflows of Resources	24,802		311,806
TOTAL Deferred Inflows of Resources	24,802		311,806
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	2,528,987	EE920	2,468,139
Net Assets-Unrestricted (deficit)	1,066,141	EE924	1,126,512
TOTAL Net Position	3,595,128		3,594,651
TOTAL Fund Balance	3,595,128		3,594,651
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,420,219		5,385,800

VILLAGE OF Mayville
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For the Fiscal Year Ending 2022

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sale of Electric Power	1,706,255	EE2150	1,876,942
TOTAL Charges For Services Within Locality	1,706,255		1,876,942
Interest And Earnings	757	EE2401	162
TOTAL Use of Money And Property	757		162
Gifts And Donations	60,483	EE2705	34,132
TOTAL Other	60,483		34,132
TOTAL Revenues	1,767,495		1,911,236
TOTAL Operating Revenue	1,767,495		1,911,236

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Electric And Power, Pers Serv	258,296	EE84101	243,449
TOTAL Electric And Power	258,296		243,449
TOTAL Personal Services	258,296		243,449
Prov For Uncoll Accts Rec, Contr Expend	2,108	EE19884	1,828
TOTAL Prov For Uncoll Accts Rec	2,108		1,828
Depreciation	174,935	EE19944	176,536
TOTAL Depreciation	174,935		176,536
Electric And Power, Contr Expend	1,127,728	EE84104	1,229,998
TOTAL Electric And Power	1,127,728		1,229,998
TOTAL Contractual Expenses	1,304,771		1,408,362
Electric And Power, Empl Bnfts	112,260	EE84108	107,668
TOTAL Electric And Power	112,260		107,668
TOTAL Employee Benefits	112,260		107,668
Debt Interest, Serial Bonds	45,131	EE97107	32,213
TOTAL Interest Expense	45,131		32,213
TOTAL Expenses	1,720,458		1,791,692
Transfers, Other Funds	123,001	EE99019	119,735
TOTAL Transfers	123,001		119,735
TOTAL Other Uses	123,001		119,735
TOTAL Operating Expenses	1,843,459		1,911,427

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,668,934	EE8021	3,595,128
Prior Period Adj -Increase In Net Position	2,158	EE8012	
Prior Period Adj -Decrease In Net Position		EE8015	286
Restated Net Position - Beg of Year	3,671,092	EE8022	3,594,842
ADD - REVENUES AND OTHER SOURCES	1,767,495		1,911,236
DEDUCT - EXPENDITURES AND OTHER USES	1,843,459		1,911,427
Net Position - End of Year	3,595,128	EE8029	3,594,651

VILLAGE OF Mayville
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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2021	EdpCode	2022
Cash Rec'd From Providing Svcs	1,673,164	EE7111	1,859,473
Cash Payments Contr Exp	-1,052,384	EE7112	-1,284,748
Cash Payments Pers Svcs & Bnfts	-370,556	EE7113	-351,117
TOTAL Cash Flows From Operating Activities	250,224		223,608
Principal Payments Debt (capital)	-60,000	EE7132	-36,500
Interest Expense (capital)	-45,131	EE7133	-32,213
Capital Contributed By Developers	60,483	EE7134	34,132
Capital Contributed By Other Funds	-123,001	EE7135	-119,735
Payments To Contractors	-75,605	EE7136	-79,477
TOTAL Cash Flows From Capital And Related Financing Activities	-243,254		-233,793
Interest Income	757	EE7153	162
TOTAL Cash Flows From Investing Activities	757		162
Net Inc(dec) In Cash&cash Equiv	7,727	EE7161	-10,023
	7,727		-10,023
Operating Income (loss)	30,928	EE7181	117,463
Depreciation	174,935	EE7182	176,536
Inc/dec In Assets-Other Than Cash	-157,790	EE7183	-72,952
Inc/dec In Liabilities Other Than Cash	202,151	EE7184	2,561
TOTAL Reconciliation of Operating Income To Cash	250,224		223,608

VILLAGE OF Mayville
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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,121,354	FX200	1,050,186
TOTAL Cash	1,121,354		1,050,186
Water Rents Receivable	58,078	FX350	53,843
Accounts Receivable		FX380	23
TOTAL Other Receivables (net)	58,078		53,865
Due From Other Funds	19,695	FX391	58,992
TOTAL Due From Other Funds	19,695		58,992
Cash Special Reserves	713,736	FX230	602,972
TOTAL Restricted Assets	713,736		602,972
TOTAL Assets and Deferred Outflows of Resources	1,912,863		1,766,016

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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	14,308	FX600	7,561
TOTAL Accounts Payable	14,308		7,561
Due To Other Funds	2	FX630	85
TOTAL Due To Other Funds	2		85
TOTAL Liabilities	14,310		7,646
Fund Balance			
Capital Reserve	713,736	FX878	602,972
TOTAL Restricted Fund Balance	713,736		602,972
Assigned Appropriated Fund Balance	73,261	FX914	146,435
Assigned Unappropriated Fund Balance	1,111,556	FX915	1,008,963
TOTAL Assigned Fund Balance	1,184,817		1,155,398
TOTAL Fund Balance	1,898,553		1,758,370
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,912,863		1,766,016

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Metered Water Sales	545,658	FX2140	562,671
Water Service Charges	1,555	FX2144	7,847
Interest & Penalties On Water Rents	3,631	FX2148	5,592
TOTAL Departmental Income	550,843		576,111
Interest And Earnings	1,326	FX2401	307
TOTAL Use of Money And Property	1,326		307
Sales of Scrap & Excess Materials	300	FX2650	11,061
TOTAL Sale of Property And Compensation For Loss	300		11,061
Unclassified (specify)	55	FX2770	74
TOTAL Miscellaneous Local Sources	55		74
St Aid-Water Cap Proj		FX3991	811,862
TOTAL State Aid	0		811,862
TOTAL Revenues	552,524		1,399,414
TOTAL Detail Revenues And Other Sources	552,524		1,399,414

VILLAGE OF Mayville
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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Law, Contr Expend		FX14204	12,535
TOTAL Law	0		12,535
Central Data Process & Cap Outlay		FX16802	354
Central Data Process, Contr Expend	2,659	FX16804	3,773
TOTAL Central Data Process	2,659		4,127
Unallocated Insurance, Contr Expend	13,090	FX19104	14,941
TOTAL Unallocated Insurance	13,090		14,941
TOTAL General Government Support	15,749		31,603
Water Administration, Pers Serv	69,021	FX83101	70,930
Water Administration, Equip & Cap Outlay		FX83102	28
Water Administration, Contr Expend	14,276	FX83104	14,433
TOTAL Water Administration	83,297		85,392
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	
Source Supply Pwr & Pump, Contr Expend	19,045	FX83204	11,375
TOTAL Source Supply Pwr & Pump	19,045		11,375
Water Purification, Pers Serv	21,352	FX83301	22,164
Water Purification, Equip & Cap Outlay	3,171	FX83302	
Water Purification, Contr Expend	4,498	FX83304	9,598
TOTAL Water Purification	29,021		31,762
Water Trans & Distrib, Pers Serv	101,280	FX83401	65,681
Water Trans & Distrib, Equip & Cap Outlay		FX83402	73,482
Water Trans & Distrib, Contr Expend	40,075	FX83404	55,751
TOTAL Water Trans & Distrib	141,354		194,915
Water Capital Projects, Equip & Cap Outlay		FX83972	811,862
TOTAL Water Capital Projects	0		811,862
TOTAL Home And Community Services	272,717		1,135,305
State Retirement, Empl Bnfts	17,453	FX90108	22,470
Social Security, Empl Bnfts	14,295	FX90308	11,865
Workers Compensation, Empl Bnfts	3,312	FX90408	3,246
Hospital & Medical (dental) Ins, Empl Bnft	30,158	FX90608	29,620
TOTAL Employee Benefits	65,218		67,201
Debt Principal, Serial Bonds	10,000	FX97106	235,000
Debt Principal, Bond Anticipation Notes		FX97306	58,000
TOTAL Debt Principal	10,000		293,000
Debt Interest, Serial Bonds	9,194	FX97107	7,487
TOTAL Debt Interest	9,194		7,487
TOTAL Expenditures	372,878		1,534,597

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Other Uses			
Transfers, Other Funds	5,000	FX99019	5,000
TOTAL Operating Transfers	5,000		5,000
TOTAL Other Uses	5,000		5,000
TOTAL Detail Expenditures And Other Uses	377,878		1,539,597

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,723,906	FX8021	1,898,558
Restated Fund Balance - Beg of Year	1,723,906	FX8022	1,898,558
ADD - REVENUES AND OTHER SOURCES	552,524		1,399,414
DEDUCT - EXPENDITURES AND OTHER USES	377,878		1,539,597
Fund Balance - End of Year	1,898,558	FX8029	1,758,375

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	544,000	FX1299N	544,500
Est Rev - Use of Money And Property	1,500	FX2499N	250
TOTAL Estimated Revenues	545,500		544,750
Appropriated Fund Balance	73,261	FX599N	146,435
TOTAL Estimated Other Sources	73,261		146,435
TOTAL Estimated Revenues And Other Sources	618,761		691,185

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	21,090	FX1999N	29,000
App - Home And Community Services	325,691	FX8999N	413,111
App - Employee Benefits	82,804	FX9199N	81,349
App - Debt Service	136,301	FX9899N	118,000
TOTAL Appropriations	565,886		641,460
Other Budgetary Purposes	47,875	FX962N	44,725
App - Interfund Transfer	5,000	FX9999N	5,000
TOTAL Other Uses	52,875		49,725
TOTAL Appropriations And Other Uses	618,761		691,185

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	65,516	H600	241
TOTAL Accounts Payable	65,516		241
Bond Anticipation Notes Payable	3,452,000	H626	3,394,000
TOTAL Notes Payable	3,452,000		3,394,000
Due To Other Funds	771	H630	
TOTAL Due To Other Funds	771		0
TOTAL Liabilities	3,518,287		3,394,241
Fund Balance			
Unassigned Fund Balance	-3,518,287	H917	-3,394,241
TOTAL Unassigned Fund Balance	-3,518,287		-3,394,241
TOTAL Fund Balance	-3,518,287		-3,394,241
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
St Aid-Water Cap Proj	983,357	H3991	309,780
TOTAL State Aid	983,357		309,780
TOTAL Revenues	983,357		309,780
Bans Redeemed From Appropriations		H5731	58,000
TOTAL Proceeds of Obligations	0		58,000
TOTAL Other Sources	0		58,000
TOTAL Detail Revenues And Other Sources	983,357		367,780

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Pur of Land/right of Way,equip & Cap Out	1,000	H19402	
TOTAL Pur of Land/right of Way	1,000		0
TOTAL General Government Support	1,000		0
Water Trans & Distrib, Equip & Cap Outlay	2,351,439	H83402	243,734
TOTAL Water Trans & Distrib	2,351,439		243,734
TOTAL Home And Community Services	2,351,439		243,734
TOTAL Expenditures	2,352,439		243,734
TOTAL Detail Expenditures And Other Uses	2,352,439		243,734

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,149,205	H8021	-3,518,287
Restated Fund Balance - Beg of Year	-2,149,205	H8022	-3,518,287
ADD - REVENUES AND OTHER SOURCES	983,357		367,780
DEDUCT - EXPENDITURES AND OTHER USES	2,352,439		243,734
Fund Balance - End of Year	-3,518,287	H8029	-3,394,241

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	942,861	W129	1,694
TOTAL Provision To Be Made In Future Budgets	942,861		1,694
TOTAL Assets and Deferred Outflows of Resources	942,861		1,694

VILLAGE OF Mayville
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	467,861	W638	1,694
TOTAL Other Liabilities	467,861		1,694
Bonds Payable	475,000	W628	
TOTAL Bond And Long Term Liabilities	475,000		0
TOTAL Liabilities	942,861		1,694
TOTAL Liabilities	942,861		1,694

VILLAGE OF Mayville
Statement of Indebtedness
For the Fiscal Year Ending 2022

08/17/2022

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
2021	BAN E	EFC WATER PROJECT #18520			09/19/2020	09/19/2021	0.00%		\$1,424,445	\$1,424,445	\$0	\$0	\$0		\$1,424,445
2020	BAN E	EFC WATER PROJECT #18520			09/19/2019	09/19/2020	0.00%		\$2,027,555	\$2,027,555	\$58,000	\$0	\$0		\$1,969,555
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,452,000	\$58,000	\$0	\$0	\$0	\$3,394,000
2013	BOND E	DPW Garage - General		Y	06/14/2012	06/01/2037	3.50%	N	\$315,000	\$240,000	\$240,000	\$0	\$0		\$0
2022	BOND E	Refund of Elec DPW Garage			10/05/2021	06/01/2036	0.50%	Y	\$663,500	\$0			\$0		\$663,500
2013	BOND E	DPW Garage - Water		Y	06/14/2012	06/01/2037	3.50%	N	\$315,000	\$235,000	\$235,000	\$0	\$0		\$0
2013	BOND E	DPW Garage - Electric		Y	06/14/2012	06/01/2037	3.50%	N	\$880,000	\$670,000	\$670,000	\$0	\$0		\$0
2020	BOND N	SUBSTATION - PATTERSON ST		Y	07/10/2019	07/01/2039	2.25%		\$725,000	\$695,000	\$30,000	\$0	\$0		\$665,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$663,500	\$1,840,000	\$1,175,000	\$0	\$0	\$0	\$1,328,500
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$663,500	\$5,292,000	\$1,233,000	\$0	\$0	\$0	\$4,722,500

VILLAGE OF Mayville
Maturity Schedule
For the Fiscal Year Ending 2022

For Bonds Issued During The Fiscal Year Ended 2022

	EDPCODE	
Indebtedness No.		2022000001
Purpose of Issue		Refund of Elec DPW Garage
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	663,500
Date of Issue	2P3DT	10/5/2021
Interest Rate	2P3PC	.50000
Final Maturity Date	2P3DM	6/1/2036
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P323	38,500
	2P324	45,000
	2P325	40,000
	2P326	40,000
	2P327	45,000
	2P328	45,000
	2P329	45,000
	2P330	40,000
	2P331	45,000
	2P332	45,000
	2P333	45,000
	2P334	50,000
	2P335	45,000
	2P336	45,000
	2P337	50,000

VILLAGE OF Mayville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$310.00
Demand Deposits	9Z2011	\$5,871,836.00
Time Deposits	9Z2021	
Total		\$5,872,146.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$363,572.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$5,631,114.15
Total		\$5,994,686.15
 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7358	\$2,603	\$12,445	\$10	\$15,039
****-7390	\$12,873	\$1,376	\$157	\$14,093
****-7366	\$61,478	\$10,170	\$157	\$71,491
****-6529	\$11,945	\$0	\$11,370	\$576
****-7374	\$24,673	\$0	\$24,673	\$0
****-7685	\$1,863,732	\$0	\$0	\$1,863,732
****-7693	\$1,036,093	\$0	\$0	\$1,036,093
****-7677	\$609,965	\$0	\$0	\$609,965
****-7718	\$360,244	\$0	\$0	\$360,244
****-8709	\$1,297,630	\$0	\$0	\$1,297,630
****-8717	\$602,972	\$0	\$0	\$602,972
Total Adjusted Bank Balance				<u>\$5,871,836</u>
Petty Cash				<u>\$310.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$5,872,146</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$5,872,145</u>

* Must be equal

VILLAGE OF Mayville
 Local Government Questionnaire
 For the Fiscal Year Ending 2022

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

VILLAGE OF Mayville
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		13			
Total Part Time Employees:		12			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$102,136.00	13		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$56,887.66	12	15	
90408	Worker's Compensation Insurance	\$16,228.12	12	80	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$135,531.88	12		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$310,783.66			
Computed Total From Financial Section (comparative purposes only)		\$310,793.67			

VILLAGE OF Mayville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$29,665	10,555	gallons	
Diesel Fuel	\$18,903	6,005	gallons	
Fuel Oil			gallons	
Natural Gas	\$7,986	8,846	cubic feet	Therms
Electricity	\$68,142	584,882	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jennifer L. Obert, hereby certify that I am the Chief Fiscal Officer of the Village of Mayville, and that the information provided in the annual financial report of the Village of Mayville, for the fiscal year ended 05/31/2022, 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 05/31/2022 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

(716) 753-2125
Telephone Number

08/17/2022
Date of Certification

Jennifer L. Obert
Name

Treasurer
Title

1 South Erie Street, Mayville, NY 147
Official Address

(716) 753-2125
Official Telephone Number

VILLAGE OF Mayville
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8015 .

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8015 INVENTORY ADJUSTMENT