

**Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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***

Certification Statement

I, Jennifer Obert (LG060415003020), hereby certify that I am the Chief Financial 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 05/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- EE - Enterprise Utility
- FX - Water
- H - Capital Projects
- K - General Fixed Assets
- W - General Long Term Debt

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,077,863.22	\$1,879,347.05	\$1,688,115.29
210 - Petty Cash	\$160.00	\$160.00	\$160.00
Total for Cash and Cash Equivalents	\$2,078,023.22	\$1,879,507.05	\$1,688,275.29
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,432,553.87	\$1,297,629.91	\$1,204,388.05
Total for Restricted Cash and Cash Equivalents	\$1,432,553.87	\$1,297,629.91	\$1,204,388.05
Net Other Receivables			
380 - Accounts Receivable	\$42,233.29	\$44,048.84	\$8,040.23
Total for Net Other Receivables	\$42,233.29	\$44,048.84	\$8,040.23
Total for Assets	\$3,552,810.38	\$3,221,185.80	\$2,900,703.57
Total for Assets and Deferred Outflows	\$3,552,810.38	\$3,221,185.80	\$2,900,703.57

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$33,150.37	\$29,802.92	\$42,660.16
601 - Accrued Liabilities	\$8,025.00	\$8,025.00	\$9,025.00
Total for Payables	\$41,175.37	\$37,827.92	\$51,685.16
Due to			
630 - Due To Other Funds	\$49,133.14	\$103,932.95	\$53,875.24
718 - State Retirement	\$531.41	\$575.81	-
Total for Due to	\$49,664.55	\$104,508.76	\$53,875.24
Other Liabilities			
688 - Other Liabilities <i>ARPA - CLFR FUNDS</i>	\$163,281.56	\$81,640.79	-
Total for Other Liabilities	\$163,281.56	\$81,640.79	\$0.00
Total for Liabilities	\$254,121.48	\$223,977.47	\$105,560.40
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$1,432,553.87	\$1,297,629.91	\$1,204,388.05
Total for Restricted Fund Balance	\$1,432,553.87	\$1,297,629.91	\$1,204,388.05

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$562,715.00	\$402,055.00	\$305,774.00
Total for Assigned Fund Balance	\$562,715.00	\$402,055.00	\$305,774.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,303,420.03	\$1,297,523.42	\$1,284,981.12
Total for Unassigned Fund Balance	\$1,303,420.03	\$1,297,523.42	\$1,284,981.12
Total for Fund Balance	\$3,298,688.90	\$2,997,208.33	\$2,795,143.17
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,552,810.38	\$3,221,185.80	\$2,900,703.57

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$797,462.97	\$768,642.09	\$772,015.14
Total for Property Taxes	\$797,462.97	\$768,642.09	\$772,015.14
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$8,934.87	\$6,063.52	\$6,871.82
Total for Property Tax Items	\$8,934.87	\$6,063.52	\$6,871.82
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$254,933.06	\$246,369.52	\$199,576.81
1170 - Franchise Tax	\$24,686.85	\$29,318.40	\$25,431.00
Total for Non-Property Tax Items	\$279,619.91	\$275,687.92	\$225,007.81
Departmental Income			
1570 - Charges For Demolition of Unsafe Buildings	\$14,985.23	-	-
2001 - Park and Recreational Charges	\$26,249.48	\$28,659.12	\$22,820.65
2130 - Refuse and Garbage Charges	\$74,694.66	\$75,187.71	\$73,548.30
2190 - Sale of Cemetery Lots	\$25,900.00	\$6,300.00	\$7,700.00
2192 - Charges For Cemetery Services	\$13,832.15	\$11,790.00	\$8,016.35
2801 - Interfund Revenues	\$11,400.00	\$11,400.00	\$11,400.00
Total for Departmental Income	\$167,061.52	\$133,336.83	\$123,485.30

Village of Mayville
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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Intergovernmental Charges			
2262 - Fire Protection Services Other Governments <i>Town of Chautauqua - Mayville Fire District</i>	\$57,352.52	\$56,227.96	\$54,128.42
2390 - Share of Joint Activity Other Governments <i>Town of Chautauqua - Youth Rec Program Fee</i>	\$17,500.00	-	-
Total for Intergovernmental Charges	\$74,852.52	\$56,227.96	\$54,128.42
Use of Money and Property			
2401 - Interest and Earnings	\$20,937.59	\$615.79	\$2,323.97
2410 - Rental of Real Property	\$16,165.40	\$15,800.40	\$15,800.40
Total for Use of Money and Property	\$37,102.99	\$16,416.19	\$18,124.37
Licenses and Permits			
2530 - Games of Chance	\$20.00	\$20.00	\$20.00
2555 - Building and Alteration Permits	\$950.00	\$865.00	\$4,070.00
2590 - Permits Other	\$20.00	-	-
Total for Licenses and Permits	\$990.00	\$885.00	\$4,090.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$7,927.24	\$9,565.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$7,927.24	\$9,565.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$11.96
2705 - Gifts and Donations	\$400.00	\$144.50	\$434.00
2750 - AIM Related Payments	-	\$9,441.00	\$9,441.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2770 - Unclassified <i>Death Certificates, Copies, Fuel Charge Sewer</i>	\$473.69	\$682.29	\$564.14
Total for Other Revenues	\$873.69	\$10,267.79	\$10,451.10
State Aid			
3001 - State Aid Revenue Sharing	\$9,441.00	-	-
3005 - State Aid Mortgage Tax	\$11,549.57	\$15,501.33	\$9,999.57
3501 - State Aid Consolidated Highway Aid	\$168,519.48	\$73,973.96	\$81,864.37
Total for State Aid	\$189,510.05	\$89,475.29	\$91,863.94
Total for Revenues	\$1,556,408.52	\$1,364,929.83	\$1,315,602.90
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$121,819.64	\$124,734.80	\$128,001.32
Total for Operating Transfers	\$121,819.64	\$124,734.80	\$128,001.32
Total for Other Sources	\$121,819.64	\$124,734.80	\$128,001.32
Total for Revenues and Other Sources	\$1,678,228.16	\$1,489,664.63	\$1,443,604.22

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$3,204.73	\$3,268.19	\$3,299.92
10104 - Legislative Board - Contractual	\$3,446.83	\$402.34	\$146.95
Total for Legislative Board	\$6,651.56	\$3,670.53	\$3,446.87
Executive			
12101 - Mayor - Personal Services	\$1,275.04	\$1,275.04	\$1,275.04
12104 - Mayor - Contractual	\$2,945.55	\$1,153.00	\$2,551.85
Total for Executive	\$4,220.59	\$2,428.04	\$3,826.89
Finance			
13251 - Treasurer - Personal Services	\$57,493.12	\$56,462.45	\$55,411.23
13252 - Treasurer - Equipment and Capital Outlay	\$1,171.80	\$113.31	\$0.00
13254 - Treasurer - Contractual	\$11,386.88	\$10,935.17	\$11,019.49
Total for Finance	\$70,051.80	\$67,510.93	\$66,430.72
Municipal Staff			
14204 - Law - Contractual	\$12,505.87	\$8,846.49	\$12,260.93
Total for Municipal Staff	\$12,505.87	\$8,846.49	\$12,260.93

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Shared Services			
16201 - Operation of Plant - Personal Services	\$6,071.56	\$2,529.97	\$5,820.21
16202 - Operation of Plant - Equipment and Capital Outlay	\$7,786.64	\$21,590.00	-
16204 - Operation of Plant - Contractual	\$33,538.90	\$22,817.69	\$15,116.37
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$282.96	-
16804 - Central Data Processing - Contractual	\$2,838.23	\$3,018.62	\$2,149.06
Total for Shared Services	\$50,235.33	\$50,239.24	\$23,085.64
Special Items			
19104 - Unallocated Insurance - Contractual	\$29,982.29	\$29,283.52	\$29,446.81
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	\$4,929.49	-	-
Total for Special Items	\$34,911.78	\$29,283.52	\$29,446.81
Total for General Government Support	\$178,576.93	\$161,978.75	\$138,497.86
Public Safety			
Fire Protection			
34101 - Fire Protection - Personal Services	\$616.00	\$1,588.90	\$2,606.84
34102 - Fire Protection - Equipment and Capital Outlay	\$1,952.08	\$8,274.77	\$18,797.08
34104 - Fire Protection - Contractual	\$73,144.23	\$39,559.33	\$53,936.24
Total for Fire Protection	\$75,712.31	\$49,423.00	\$75,340.16
Animal Control			
35204 - Other Animal Controls - Contractual	\$2,500.00	-	-

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Animal Control	\$2,500.00	\$0.00	\$0.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	-	\$2,292.16	\$16,876.53
36204 - Safety Inspection - Contractual	\$16,000.00	\$8,000.00	\$389.40
36504 - Demolition of Unsafe Buildings - Contractual	-	-	\$14,125.00
Total for Other Public Safety	\$16,000.00	\$10,292.16	\$31,390.93
Total for Public Safety	\$94,212.31	\$59,715.16	\$106,731.09
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$28,729.23	\$28,296.31	\$27,258.74
51101 - Maintenance of Roads - Personal Services	\$132,899.01	\$120,122.49	\$109,468.62
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$66,545.03	\$1,433.63	\$369.21
51104 - Maintenance of Roads - Contractual	\$128,551.86	\$107,358.96	\$62,755.78
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$168,519.48	\$73,973.96	\$81,864.37
51421 - Snow Removal - Personal Services	\$28,489.30	\$39,556.74	\$31,795.69
51424 - Snow Removal - Contractual	\$6,595.49	\$9,920.38	\$9,862.37
51824 - Street Lighting - Contractual	\$32,110.58	\$33,667.44	\$32,434.79
54104 - Sidewalks - Contractual	-	\$864.50	-
Total for Highway	\$592,439.98	\$415,194.41	\$355,809.57
Total for Transportation	\$592,439.98	\$415,194.41	\$355,809.57

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Economic Assistance and Opportunity			
Economic Opportunity and Development			
69894 - Economic Development, Other - Contractual <i>Waterfront Activation Master Plan</i>	\$23,489.00	\$11,161.00	-
Total for Economic Opportunity and Development	\$23,489.00	\$11,161.00	\$0.00
Total for Economic Assistance and Opportunity	\$23,489.00	\$11,161.00	\$0.00
Culture and Recreation			
Recreation			
71401 - Playground and Recreation Centers - Personal Services	\$45,143.85	\$42,389.52	\$34,384.87
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$5,563.39	\$217.06	-
71404 - Playground and Recreation Centers - Contractual	\$79,592.04	\$45,319.88	\$23,814.76
73104 - Youth Programs - Contractual	\$35,000.00	-	-
Total for Recreation	\$165,299.28	\$87,926.46	\$58,199.63
Culture			
74104 - Library - Contractual	\$40,000.00	\$40,000.00	\$40,000.00
75101 - Historian - Personal Services	\$1,800.00	\$1,800.00	\$1,800.00
75104 - Historian - Contractual	\$20.00	\$30.00	\$60.00
75504 - Celebrations - Contractual	\$12,000.00	\$12,000.00	\$10,000.00
76204 - Adult Recreation - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
79894 - Culture And Recreation, Other - Contractual <i>Public Access - Television</i>	\$8,059.00	\$8,059.00	\$8,059.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Culture	\$62,879.00	\$62,889.00	\$60,919.00
Total for Culture and Recreation	\$228,178.28	\$150,815.46	\$119,118.63
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	\$779.04	\$151.11	\$124.65
80204 - Planning and Surveys - Contractual	\$456.50	\$156.96	\$216.00
Total for General Environment	\$1,235.54	\$308.07	\$340.65
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$18,016.65	\$16,436.80	\$15,864.20
81604 - Refuse and Garbage - Contractual	\$25,567.53	\$23,122.22	\$25,239.97
81611 - Landfill Closure and Post Closure - Personal Services	\$11,929.20	\$10,195.96	\$10,187.64
81614 - Landfill Closure and Post Closure - Contractual	\$22,430.50	\$18,677.18	\$18,824.50
Total for Sanitation	\$77,943.88	\$68,432.16	\$70,116.31
Special Services			
88101 - Cemetery - Personal Services	\$23,809.78	\$25,151.78	\$20,631.76
88102 - Cemetery - Equipment and Capital Outlay	\$5,563.39	\$217.05	-
88104 - Cemetery - Contractual	\$20,961.69	\$7,056.44	\$2,652.02
89894 - Home and Community Services, Other - Contractual <i>Chaut. Lake Assoc. & Chaut. Lake Watershed</i>	\$4,000.00	\$4,000.00	\$4,000.00
Total for Special Services	\$54,334.86	\$36,425.27	\$27,283.78
Total for Home and Community Services	\$133,514.28	\$105,165.50	\$97,740.74

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$32,254.73	\$43,918.48	\$39,269.70
90308 - Social Security - Employee Benefits	\$26,601.65	\$26,228.27	\$25,382.56
90408 - Workers' Compensation - Employee Benefits	\$6,666.18	\$7,302.65	\$7,452.09
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$60,814.25	\$58,475.29	\$64,097.54
Total for Employee Benefits	\$126,336.81	\$135,924.69	\$136,201.89
Total for Employee Benefits	\$126,336.81	\$135,924.69	\$136,201.89
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	\$240,000.00	\$10,000.00
97107 - Serial Bonds - Debt Interest	-	\$7,644.50	\$9,375.00
Total for Debt Service	\$0.00	\$247,644.50	\$19,375.00
Total for Debt Service	\$0.00	\$247,644.50	\$19,375.00
Total for Expenditures	\$1,376,747.59	\$1,287,599.47	\$973,474.78
Total for Expenditures and Other Uses	\$1,376,747.59	\$1,287,599.47	\$973,474.78

Village of Mayville
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**A - General
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,997,208.33	\$2,795,143.17	\$2,326,013.73
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$0.00	\$1,000.00
8022 - Restated Fund Balance - Beginning of Year	\$2,997,208.33	\$2,795,143.17	\$2,325,013.73
Add Revenues and Other Sources	\$1,678,228.16	\$1,489,664.63	\$1,443,604.22
Deduct Expenditures and Other Uses	\$1,376,747.59	\$1,287,599.47	\$973,474.78
8029 - Fund Balance - End of Year	\$3,298,688.90	\$2,997,208.33	\$2,795,143.17

Village of Mayville
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**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$813,575.00	\$797,463.00	\$768,682.00
1099 - Est Rev - Property Tax Items	\$6,800.00	\$6,800.00	\$6,800.00
1199 - Est Rev - Non-Property Tax Items	\$240,000.00	\$210,000.00	\$214,000.00
1299 - Est Rev - Departmental Income	-	\$133,946.00	\$103,428.00
2199 - Est Rev - Departmental Income	\$145,190.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$75,980.00	\$70,000.00	\$68,550.00
2499 - Est Rev - Use of Money and Property	\$20,000.00	\$16,400.00	\$18,300.00
2599 - Est Rev - Licenses and Permits	\$20.00	\$20.00	\$2,820.00
2799 - Est Rev - Other Revenues	\$9,441.00	\$9,441.00	\$9,441.00
2801 - Est Rev - Interfund Revenues	-	\$11,400.00	\$11,400.00
2899 - Est Rev - Interfund Revenues	\$11,400.00	-	-
3099 - Est Rev - State Aid	\$62,880.00	\$64,880.00	\$60,880.00
Total for Estimated Revenue	\$1,385,286.00	\$1,320,350.00	\$1,264,301.00
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	\$121,819.00	\$124,734.00
5099 - Est Rev - Operating Transfers	\$118,899.00	-	-
599 - Appropriated Fund Balance	\$562,715.00	\$402,055.00	\$305,774.00
Total for Estimated Other Sources	\$681,614.00	\$523,874.00	\$430,508.00
Total for Estimated Revenues and Other Sources	\$2,066,900.00	\$1,844,224.00	\$1,694,809.00

Village of Mayville
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**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$279,170.00	\$210,885.00	\$227,845.00
3999 - App - Public Safety	\$125,800.00	\$170,150.00	\$134,950.00
5999 - App - Transportation	\$901,953.00	\$742,765.00	\$665,705.00
6999 - App - Economic Assistance and Opportunity	\$10,000.00	\$15,000.00	\$0.00
7999 - App - Culture and Recreation	\$286,199.00	\$271,159.00	\$221,054.00
8999 - App - Home and Community Services	\$139,820.00	\$144,350.00	\$121,350.00
9199 - App - Employee Benefits	\$183,158.00	\$154,115.00	\$168,473.00
9899 - App - Debt Service	-	\$0.00	\$21,482.00
Total for Estimated Appropriations	\$1,926,100.00	\$1,708,424.00	\$1,560,859.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$140,800.00	\$135,800.00	\$133,950.00
Total for Estimated Other Uses	\$140,800.00	\$135,800.00	\$133,950.00
Total for Estimated Appropriations and Other Uses	\$2,066,900.00	\$1,844,224.00	\$1,694,809.00

Village of Mayville
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**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,068,593.00	\$1,041,700.00	\$1,051,723.00
210 - Petty Cash	\$150.00	\$150.00	\$150.00
Total for Cash and Cash Equivalents	\$1,068,743.00	\$1,041,850.00	\$1,051,873.00
Net Other Receivables			
380 - Accounts Receivable	\$188,600.00	\$245,132.00	\$237,735.00
389 - Allowance For Receivables	(\$133,066.00)	(\$130,425.00)	(\$128,598.00)
Total for Net Other Receivables	\$55,534.00	\$114,707.00	\$109,137.00
Due From			
391 - Due From Other Funds	\$16,830.00	\$45,025.00	\$34,954.00
Total for Due From	\$16,830.00	\$45,025.00	\$34,954.00
Other Assets			
445 - Inventory of Materials And Supplies	\$200,468.00	\$189,772.00	\$163,677.00
480 - Prepaid Expenses	-	-	\$0.00
Total for Other Assets	\$200,468.00	\$189,772.00	\$163,677.00
Total for Current Assets	\$1,341,575.00	\$1,391,354.00	\$1,359,641.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$8,260.00	\$8,260.00	\$8,260.00
Total for Non-Depreciable Capital Assets	\$8,260.00	\$8,260.00	\$8,260.00
Depreciable Capital Assets			
102 - Buildings	\$1,086,314.00	\$1,086,314.00	\$1,086,314.00
104 - Machinery and Equipment	\$5,373,882.00	\$5,237,902.00	\$5,151,349.00
Total for Depreciable Capital Assets	\$6,460,196.00	\$6,324,216.00	\$6,237,663.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$87,220.00	-	-
Total for Other Non-Current Assets	\$87,220.00	\$0.00	\$0.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$312,268.00)	(\$288,371.00)	(\$264,474.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$2,407,524.00)	(\$2,247,466.00)	(\$2,087,462.00)
Total for Accumulated Depreciation	(\$2,719,792.00)	(\$2,535,837.00)	(\$2,351,936.00)
Total for Non-Current Assets	\$3,835,884.00	\$3,796,639.00	\$3,893,987.00
Total for Assets	\$5,177,459.00	\$5,187,993.00	\$5,253,628.00
Deferred Outflows			
Deferred Outflows of Resources			

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
496 - Deferred Outflow of Resources Pensions	\$158,749.00	\$197,807.00	\$166,591.00
Total for Deferred Outflows of Resources	\$158,749.00	\$197,807.00	\$166,591.00
Total for Deferred Outflows	\$158,749.00	\$197,807.00	\$166,591.00
Total for Assets and Deferred Outflows	\$5,336,208.00	\$5,385,800.00	\$5,420,219.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$60,894.00	\$72,568.00	\$78,709.00
601 - Accrued Liabilities	\$74,802.00	\$76,199.00	\$80,724.00
615 - Customers Deposits	\$1,081.00	\$1,081.00	\$1,081.00
Total for Payables	\$136,777.00	\$149,848.00	\$160,514.00
Total for Current Liabilities	\$136,777.00	\$149,848.00	\$160,514.00
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	-	\$995.00	\$274,775.00
Total for Other Long-Term Obligations	\$0.00	\$995.00	\$274,775.00
Debt Obligations			
628 - Bonds Payable	\$1,260,000.00	\$1,328,500.00	\$1,365,000.00
Total for Debt Obligations	\$1,260,000.00	\$1,328,500.00	\$1,365,000.00
Total for Long-Term Obligations	\$1,260,000.00	\$1,329,495.00	\$1,639,775.00
Total for Liabilities	\$1,396,777.00	\$1,479,343.00	\$1,800,289.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$318,895.00	\$311,806.00	\$24,802.00
Total for Deferred Inflows of Resources	\$318,895.00	\$311,806.00	\$24,802.00
Total for Deferred Inflows	\$318,895.00	\$311,806.00	\$24,802.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$2,488,664.00	\$2,468,139.00	\$2,528,987.00
Total for Restricted Net Position	\$2,488,664.00	\$2,468,139.00	\$2,528,987.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$1,131,872.00	\$1,126,512.00	\$1,066,141.00
Total for Unrestricted Net Position	\$1,131,872.00	\$1,126,512.00	\$1,066,141.00
Total for Net Position	\$3,620,536.00	\$3,594,651.00	\$3,595,128.00
Total for Liabilities, Deferred Inflows and Net Position	\$5,336,208.00	\$5,385,800.00	\$5,420,219.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2150 - Sale of Electrical Power	\$1,576,403.00	\$1,876,942.00	\$1,706,255.00
Total for Departmental Income	\$1,576,403.00	\$1,876,942.00	\$1,706,255.00
Use of Money and Property			
2401 - Interest and Earnings	\$5,628.00	\$162.00	\$757.00
Total for Use of Money and Property	\$5,628.00	\$162.00	\$757.00
Other Revenues			
2705 - Gifts and Donations	-	\$34,132.00	\$60,483.00
Total for Other Revenues	\$0.00	\$34,132.00	\$60,483.00
Total for Revenues	\$1,582,031.00	\$1,911,236.00	\$1,767,495.00
Total for Revenues and Other Sources	\$1,582,031.00	\$1,911,236.00	\$1,767,495.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19884 - Provision for Uncollectible Accounts Receivable - Contractual	\$2,641.00	\$1,828.00	\$2,108.00
19944 - Depreciation - Contractual	\$179,154.00	\$176,536.00	\$174,935.00
Total for Special Items	\$181,795.00	\$178,364.00	\$177,043.00
Total for General Government Support	\$181,795.00	\$178,364.00	\$177,043.00
Home and Community Services			
Source of Power			
84101 - Electric and Power - Personal Services	\$251,923.00	\$243,449.00	\$258,296.00
84104 - Electric and Power - Contractual	\$889,147.00	\$1,229,998.00	\$1,127,728.00
84108 - Electric and Power - Employee Benefits	\$93,921.00	\$107,668.00	\$112,260.00
Total for Source of Power	\$1,234,991.00	\$1,581,115.00	\$1,498,284.00
Total for Home and Community Services	\$1,234,991.00	\$1,581,115.00	\$1,498,284.00
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	\$25,533.00	\$32,213.00	\$45,131.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Debt Service	\$25,533.00	\$32,213.00	\$45,131.00
Total for Debt Service	\$25,533.00	\$32,213.00	\$45,131.00
Total for Expenditures	\$1,442,319.00	\$1,791,692.00	\$1,720,458.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Contribution to General Fund</i>	\$116,820.00	\$119,735.00	\$123,001.00
Total for Interfund Transfers	\$116,820.00	\$119,735.00	\$123,001.00
Total for Interfund Transfers	\$116,820.00	\$119,735.00	\$123,001.00
Total for Other Uses	\$116,820.00	\$119,735.00	\$123,001.00
Total for Expenditures and Other Uses	\$1,559,139.00	\$1,911,427.00	\$1,843,459.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Changes in Net Position**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$3,594,651.00	\$3,595,128.00	\$3,668,934.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	\$2,993.00	-	\$2,158.00
<i>Adjustment in Inventory</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	\$286.00	-
8022 - Restated Net Position - Beginning of Year	\$3,597,644.00	\$3,594,842.00	\$3,671,092.00
Add Revenues and Other Sources	\$1,582,031.00	\$1,911,236.00	\$1,767,495.00
Deduct Expenditures and Other Uses	\$1,559,139.00	\$1,911,427.00	\$1,843,459.00
8029 - Net Position - End of Year	\$3,620,536.00	\$3,594,651.00	\$3,595,128.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Total for Estimated Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Total for Estimated Appropriations and Other Uses	\$0.00	\$0.00	\$0.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,172,231.62	\$1,050,186.00	\$1,121,354.47
Total for Cash and Cash Equivalents	\$1,172,231.62	\$1,050,186.00	\$1,121,354.47
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$651,695.64	\$602,972.31	\$713,735.84
Total for Restricted Cash and Cash Equivalents	\$651,695.64	\$602,972.31	\$713,735.84
Net Other Receivables			
350 - Water Rents Receivable	\$48,940.40	\$53,842.63	\$58,077.58
380 - Accounts Receivable	\$587.64	\$22.59	-
Total for Net Other Receivables	\$49,528.04	\$53,865.22	\$58,077.58
Due From			
391 - Due From Other Funds	\$33,803.21	\$58,992.23	\$19,695.31
Total for Due From	\$33,803.21	\$58,992.23	\$19,695.31
Total for Assets	\$1,907,258.51	\$1,766,015.76	\$1,912,863.20
Total for Assets and Deferred Outflows	\$1,907,258.51	\$1,766,015.76	\$1,912,863.20

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$11,008.94	\$7,561.09	\$14,307.87
Total for Payables	\$11,008.94	\$7,561.09	\$14,307.87
Due to			
630 - Due To Other Funds	-	\$84.50	\$2.42
Total for Due to	\$0.00	\$84.50	\$2.42
Total for Liabilities	\$11,008.94	\$7,645.59	\$14,310.29
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$651,695.64	\$602,972.31	\$713,735.84
Total for Restricted Fund Balance	\$651,695.64	\$602,972.31	\$713,735.84
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$69,496.00	\$146,435.00	\$73,261.00
915 - Assigned Unappropriated Fund Balance	\$1,175,057.93	\$1,008,962.86	\$1,111,556.07
Total for Assigned Fund Balance	\$1,244,553.93	\$1,155,397.86	\$1,184,817.07
Total for Fund Balance	\$1,896,249.57	\$1,758,370.17	\$1,898,552.91

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,907,258.51	\$1,766,015.76	\$1,912,863.20

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$562,452.58	\$562,671.38	\$545,657.75
2144 - Water Service Charges	\$5,785.75	\$7,847.34	\$1,555.12
2148 - Interest and Penalties on Water Rents	\$2,807.53	\$5,591.84	\$3,630.56
Total for Departmental Income	\$571,045.86	\$576,110.56	\$550,843.43
Use of Money and Property			
2401 - Interest and Earnings	\$10,703.83	\$306.58	\$1,325.77
Total for Use of Money and Property	\$10,703.83	\$306.58	\$1,325.77
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$11,060.58	\$300.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$11,060.58	\$300.00
Other Revenues			
2770 - Unclassified <i>Fuel Charge - Sewer Dept</i>	\$50.76	\$73.82	\$54.96
Total for Other Revenues	\$50.76	\$73.82	\$54.96
State Aid			
3991 - State Aid Water Capital Projects	\$60,003.32	\$811,862.25	-
Total for State Aid	\$60,003.32	\$811,862.25	\$0.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Revenues	\$641,803.77	\$1,399,413.79	\$552,524.16
Total for Revenues and Other Sources	\$641,803.77	\$1,399,413.79	\$552,524.16

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14204 - Law - Contractual	\$10,108.17	\$12,534.80	-
Total for Municipal Staff	\$10,108.17	\$12,534.80	\$0.00
Shared Services			
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$353.71	-
16804 - Central Data Processing - Contractual	\$2,838.23	\$3,773.28	\$2,659.32
Total for Shared Services	\$2,838.23	\$4,126.99	\$2,659.32
Special Items			
19104 - Unallocated Insurance - Contractual	\$16,734.22	\$14,941.41	\$13,089.50
Total for Special Items	\$16,734.22	\$14,941.41	\$13,089.50
Total for General Government Support	\$29,680.62	\$31,603.20	\$15,748.82
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$72,213.74	\$70,930.31	\$69,021.22
83102 - Water Administration - Equipment and Capital Outlay	\$1,171.80	\$28.33	-
83104 - Water Administration - Contractual	\$16,704.10	\$14,432.86	\$14,275.79

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	-	\$0.00	-
83204 - Water Source of Supply, Power and Pumping - Contractual	\$8,602.58	\$11,374.63	\$19,044.83
83301 - Water Purification - Personal Services	\$22,127.95	\$22,164.28	\$21,351.92
83302 - Water Purification - Equipment and Capital Outlay	-	-	\$3,170.92
83304 - Water Purification - Contractual	\$7,098.53	\$9,598.01	\$4,497.90
83364 - Discount on Water Rents - Contractual	\$1,634.84	-	-
83401 - Water Transportation and Distribution - Personal Services	\$59,047.31	\$65,681.15	\$101,279.81
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$32,143.40	\$73,482.49	-
83404 - Water Transportation and Distribution - Contractual	\$53,219.55	\$55,751.07	\$40,074.50
83972 - Water Capital Projects - Equipment and Capital Outlay	\$60,592.82	\$811,862.25	-
Total for Water	\$334,556.62	\$1,135,305.38	\$272,716.89
Total for Home and Community Services	\$334,556.62	\$1,135,305.38	\$272,716.89
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$18,002.64	\$22,469.92	\$17,453.20
90308 - Social Security - Employee Benefits	\$11,331.01	\$11,865.03	\$14,295.37
90408 - Workers' Compensation - Employee Benefits	\$3,410.60	\$3,245.63	\$3,312.04
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$33,942.88	\$29,620.40	\$30,157.56
Total for Employee Benefits	\$66,687.13	\$67,200.98	\$65,218.17
Total for Employee Benefits	\$66,687.13	\$67,200.98	\$65,218.17

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	\$235,000.00	\$10,000.00
97107 - Serial Bonds - Debt Interest	-	\$7,486.97	\$9,193.76
97306 - Bond Anticipation Notes - Debt Principal	\$68,000.00	\$58,000.00	-
Total for Debt Service	\$68,000.00	\$300,486.97	\$19,193.76
Total for Debt Service	\$68,000.00	\$300,486.97	\$19,193.76
Total for Expenditures	\$498,924.37	\$1,534,596.53	\$372,877.64
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Contribution to General Fund</i>	\$5,000.00	\$5,000.00	\$5,000.00
Total for Interfund Transfers	\$5,000.00	\$5,000.00	\$5,000.00
Total for Interfund Transfers	\$5,000.00	\$5,000.00	\$5,000.00
Total for Other Uses	\$5,000.00	\$5,000.00	\$5,000.00
Total for Expenditures and Other Uses	\$503,924.37	\$1,539,596.53	\$377,877.64

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,758,375.26	\$1,898,558.00	\$1,723,906.39
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$5.09	-	-
<i>Prior Year Adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	\$1,758,370.17	\$1,898,558.00	\$1,723,906.39
Add Revenues and Other Sources	\$641,803.77	\$1,399,413.79	\$552,524.16
Deduct Expenditures and Other Uses	\$503,924.37	\$1,539,596.53	\$377,877.64
8029 - Fund Balance - End of Year	\$1,896,249.57	\$1,758,375.26	\$1,898,558.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$544,500.00	\$544,000.00
2199 - Est Rev - Departmental Income	\$595,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$1,800.00	\$250.00	\$1,500.00
Total for Estimated Revenue	\$596,800.00	\$544,750.00	\$545,500.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$69,496.00	\$146,435.00	\$73,261.00
Total for Estimated Other Sources	\$69,496.00	\$146,435.00	\$73,261.00
Total for Estimated Revenues and Other Sources	\$666,296.00	\$691,185.00	\$618,761.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$29,010.00	\$29,000.00	\$21,090.00
8999 - App - Home and Community Services	\$399,575.00	\$413,111.00	\$325,691.00
9199 - App - Employee Benefits	\$69,200.00	\$81,349.00	\$82,804.00
9899 - App - Debt Service	\$118,786.00	\$118,000.00	\$136,301.00
Total for Estimated Appropriations	\$616,571.00	\$641,460.00	\$565,886.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$44,725.00	\$44,725.00	\$47,875.00
9999 - App - Interfund Transfers	\$5,000.00	\$5,000.00	\$5,000.00
Total for Estimated Other Uses	\$49,725.00	\$49,725.00	\$52,875.00
Total for Estimated Appropriations and Other Uses	\$666,296.00	\$691,185.00	\$618,761.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

Village of Mayville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,458.50	\$241.40	\$65,515.66
Total for Payables	\$2,458.50	\$241.40	\$65,515.66
Due to			
630 - Due To Other Funds	\$1,500.00	-	\$771.39
Total for Due to	\$1,500.00	\$0.00	\$771.39
Notes Payable			
626 - Bond Anticipation Notes Payable	\$3,326,000.00	\$3,394,000.00	\$3,452,000.00
Total for Notes Payable	\$3,326,000.00	\$3,394,000.00	\$3,452,000.00
Total for Liabilities	\$3,329,958.50	\$3,394,241.40	\$3,518,287.05
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$3,329,958.50)	(\$3,394,241.40)	(\$3,518,287.05)
Total for Unassigned Fund Balance	(\$3,329,958.50)	(\$3,394,241.40)	(\$3,518,287.05)
Total for Fund Balance	(\$3,329,958.50)	(\$3,394,241.40)	(\$3,518,287.05)
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

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**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
State Aid			
3991 - State Aid Water Capital Projects	\$34,724.32	\$309,780.00	\$983,356.94
Total for State Aid	\$34,724.32	\$309,780.00	\$983,356.94
Total for Revenues	\$34,724.32	\$309,780.00	\$983,356.94
Other Sources			
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	\$68,000.00	\$58,000.00	-
Total for Proceeds of Obligations	\$68,000.00	\$58,000.00	\$0.00
Total for Other Sources	\$68,000.00	\$58,000.00	\$0.00
Total for Revenues and Other Sources	\$102,724.32	\$367,780.00	\$983,356.94

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**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	-	\$1,000.00
Total for Special Items	\$0.00	\$0.00	\$1,000.00
Total for General Government Support	\$0.00	\$0.00	\$1,000.00
Home and Community Services			
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$38,441.42	\$243,734.35	\$2,351,439.41
Total for Water	\$38,441.42	\$243,734.35	\$2,351,439.41
Total for Home and Community Services	\$38,441.42	\$243,734.35	\$2,351,439.41
Total for Expenditures	\$38,441.42	\$243,734.35	\$2,352,439.41
Total for Expenditures and Other Uses	\$38,441.42	\$243,734.35	\$2,352,439.41

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**H - Capital Projects
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$3,394,241.40)	(\$3,518,287.05)	(\$2,149,204.58)
8022 - Restated Fund Balance - Beginning of Year	(\$3,394,241.40)	(\$3,518,287.05)	(\$2,149,204.58)
Add Revenues and Other Sources	\$102,724.32	\$367,780.00	\$983,356.94
Deduct Expenditures and Other Uses	\$38,441.42	\$243,734.35	\$2,352,439.41
8029 - Fund Balance - End of Year	(\$3,329,958.50)	(\$3,394,241.40)	(\$3,518,287.05)

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K - General Fixed Assets
Schedule of Non-Current Government Assets

	05/31/2023	05/31/2022	05/31/2021
Non-Current Assets			
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$148,509.00	-	-
Total for Other Non-Current Assets	\$148,509.00		
Total for Non-Current Assets	\$148,509.00		

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W - General Long Term Debt
Schedule of Non-Current Government Liabilities

	05/31/2023	05/31/2022	05/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	-	\$0.00	\$475,000.00
Total for Debt Obligations	\$0.00	\$0.00	\$475,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	-	\$1,694.00	\$467,861.00
Total for Other Long-Term Obligations	\$0.00	\$1,694.00	\$467,861.00
Total for Long-Term Obligations	\$0.00	\$1,694.00	\$942,861.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$68,500.00	\$0.00	\$0.00	\$1,328,500.00	\$1,260,000.00
Bond Anticipation Note	\$0.00	\$3,394,000.00	\$68,000.00	\$0.00	\$0.00	\$0.00	\$3,326,000.00
Total	\$0.00	\$3,394,000.00	\$136,500.00	\$0.00	\$0.00	\$1,328,500.00	\$4,586,000.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Electric DPW Building - Bond Refunding of 2012 Bond	Greene County Commercial Bank	10/5/21	6/1/36	\$0.00	\$0.00	\$38,500.00	\$0.00	\$663,500.00	\$0.00	\$625,000.00
Bond Electric Substation	The Depository Trust Company	7/10/19	7/1/38	\$0.00	\$0.00	\$30,000.00	\$0.00	\$665,000.00	\$0.00	\$635,000.00
Bond Anticipation Note Water Project #18520	EFC	9/19/22	9/19/23	\$0.00	\$3,394,000.00	\$68,000.00	\$0.00	\$0.00	\$0.00	\$3,326,000.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$75,000.00	\$24,972.00	\$99,972.00	\$1,185,000.00
2025	\$70,000.00	\$23,984.50	\$93,984.50	\$1,115,000.00
2026	\$75,000.00	\$22,912.63	\$97,912.63	\$1,040,000.00
2027	\$80,000.00	\$21,708.25	\$101,708.25	\$960,000.00
2028	\$80,000.00	\$20,439.50	\$100,439.50	\$880,000.00
2029	\$85,000.00	\$19,074.50	\$104,074.50	\$795,000.00
2030	\$80,000.00	\$17,639.50	\$97,639.50	\$715,000.00
2031	\$85,000.00	\$16,109.50	\$101,109.50	\$630,000.00
2032	\$85,000.00	\$14,408.25	\$99,408.25	\$545,000.00
2033	\$85,000.00	\$12,634.50	\$97,634.50	\$460,000.00
2034	\$95,000.00	\$10,717.00	\$105,717.00	\$365,000.00
2035	\$90,000.00	\$8,621.00	\$98,621.00	\$275,000.00
2036	\$90,000.00	\$6,425.00	\$96,425.00	\$185,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$95,000.00	\$4,000.00	\$99,000.00	\$90,000.00
2038	\$45,000.00	\$2,025.00	\$47,025.00	\$45,000.00
2039	\$45,000.00	\$675.00	\$45,675.00	\$0.00
Total	\$1,260,000.00	\$226,346.13	\$1,486,346.13	
\$1,260,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7358	Checking	A	\$99,279.19	\$2,562.41	(\$367.73)	\$0.00	\$101,473.87
7390	Checking	FX	\$55,320.15	\$166.11	(\$1,053.14)	\$0.00	\$54,433.12
7366	Checking	EE	\$77,730.25	\$203.73	(\$178.13)	\$0.00	\$77,755.85
6529	Checking	A	\$12,711.87	\$0.00	(\$12,180.46)	\$0.00	\$531.41
7374	Checking	A, EE, FX	\$24,352.59	\$0.00	(\$24,352.59)	\$0.00	\$0.00
7693	Savings	FX	\$1,117,798.50	\$0.00	\$0.00	\$0.00	\$1,117,798.50
7677	Savings	EE	\$568,059.66	\$0.00	\$0.00	\$0.00	\$568,059.66
7718	Savings	EE	\$422,776.90	\$0.00	\$0.00	\$0.00	\$422,776.90
8709	Savings	A	\$1,432,553.87	\$0.00	\$0.00	\$0.00	\$1,432,553.87
8717	Savings	FX	\$651,695.64	\$0.00	\$0.00	\$0.00	\$651,695.64
7685	Savings	A	\$1,975,857.94	\$0.00	\$0.00	\$0.00	\$1,975,857.94

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Accounts					
Total	\$6,438,136.56	\$2,932.25	(\$38,132.05)	\$0.00	\$6,402,936.76
Total Cash From Financials					\$6,402,937.35

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$6,438,136.56
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$5,944,913.60
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$6,444,913.60

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
11	11	30	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$75,011.00	11	2	0	
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$56,534.14	11	11	0	
Worker's Compensation	\$15,502.74	11	11	30	
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$139,897.06	9	0	0	
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$286,944.94				